

# Drawing a Ladder to Establish the Accountability Tree for the Community Health Center (Puskesmas)

Panji Putranto<sup>1</sup>, Gugus Irianto<sup>2</sup>, Bambang Hariadi<sup>3</sup>, Noval Adib<sup>4</sup>

<sup>1</sup> PhD Scholar, Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Indonesia

<sup>2, 3, 4</sup> Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Indonesia

**Abstract:-** Building accountability in public sector organizations, notably in the health sector's Community Health Center (Puskesmas), is essential. Accountability, with its varied forms and models, complements rather than replaces each other. This research, guided by the Stewart accountability ladder model, aims to enhance the accountability and performance of Puskesmas, taking into account policy-making and desired goals. Using a qualitative method, it involves literature reviews and interviews with Puskesmas officials. The unique study location is the Puskesmas in Malang Raya, East Java, which partners with Koperasi Agro Niaga (KAN) Jabung and caters to diverse stakeholders from industries, schools, SMEs, and more. This research not only highlights the novelty of such partnerships but emphasizes the role of Puskesmas as potential models for public health services. Emphasizing transparency, stakeholder involvement, asset management, regulation compliance, and personnel training, the study underscores the importance of accountability in shaping public sector organizations.

**Keywords:** Accountability, Community Health Center (Puskesmas), Stewart.

## 1. Introduction

The Community Health Center (Puskesmas) serves as a primary public health service unit in a region. It's imperative that the public services provided by the government are accountable to the community they serve, highlighting the significance of the principle of accountability in evaluating the government's performance (Sari, 2015). Both central and regional government organizations, including Puskesmas, are expected to operate transparently, free from practices of corruption, collusion, and nepotism, ensuring optimal and responsible performance (Samosir, 2022). Accountability is defined as the obligation of entrusted parties (agents) to provide an account, present, report, and disclose all their responsible activities to the grantors (principals) who have the right and authority to demand such accountabilities (Mardiasmo, 2009). To date, accountability remains predominantly within governmental organizations (Regina, 2020). Accountability, as a form of control over public organizations at the organizational level, is intended to provide clarity to both internal and external stakeholders who assess and evaluate the actions of these public entities (Wicaksono, 2015). In Indonesia, the emphasis on accountability is reinforced by the Resolution of the People's Consultative Assembly (TAP MPR RI) through TAP MPR RI No. XI/MPR/1998, which mandates a clean governance, free from corruption, collusion, and nepotism, along with accompanying regulations.

This study delves into the process of building accountability in Puskesmas through the lens of the Stewart accountability ladder model. While the Stewart model doesn't guarantee absolute success, it offers guidance in enhancing organizational accountability and performance. It's crucial to consider the factors mentioned above and design strategies tailored to the organizational context to achieve the desired accountability goals.

## 2. Methodology

This study employs a qualitative research methodology utilizing a descriptive analysis technique grounded in literature review (library research) focused on public administration relevant to accountability, Puskesmas, and the Stewart accountability ladder model. Additionally, interviews were conducted with functional officials from Puskesmas to gather in-depth information.

The research was centered on the Puskesmas in Malang Raya, East Java Province, Indonesia. This choice was influenced by its diverse stakeholder base, encompassing sectors like industry, commerce, military, Islamic boarding schools (pondok pesantren), and the general public. Moreover, this specific Puskesmas stands out as the sole entity that has forged a partnership with the region's largest commercial industry, Koperasi Agro Niaga (KAN) Jabung. This partnership not only presents a unique aspect to the study but also elevates the Puskesmas beyond a basic service provider. It showcases its potential as a model, inspiring the emergence of other innovative public health service variations.

## 3. Result & Discussion

**The Stewart Accountability Ladder Model** The Stewart Accountability Ladder model is a model that depicts situations where accountability involves a mutual agreement on how accountability is manifested. The relationship of accountability relies on an agreement on what constitutes acceptable performance, including justification language. Such agreements are not motivated by individual goals, but rather are directed at their primary outcome goals for the benefit of the organization. Accountability has a specific meaning within a discipline, including psychology and sociology, where managers or administrators of organizations/units or functional officials are motivated to act according to stakeholder desires. Furthermore, the behavior of managers or administrators will not abandon their organization because they are striving to achieve the organization's objectives. For researchers, this is to examine situations where managers or administrators in an organization as servants can be motivated to act in the best interests of stakeholders. (Sinclair, 1995).

Some believe humans are free beings desiring freedom (freewill is seen as innate), while others believe that freewill is a goal, not innate, because civilized humans do not want freedom but are bound by responsibility. The Stewart Accountability Ladder model is built on the perspective that humans inherently can be trusted to act responsibly, with integrity and honesty to others. This model views management as a party that can be trusted to act in the best interests of the public in general and the government in particular. It conveys that an executive will behave according to mutual interests (Sinclair, 1995).

Occasionally, there are differing interests between executives and stakeholders; thus, executives see a cooperative attitude as better than opposing because they feel mutual interests and behave according to stakeholder behavior is a rational consideration, focusing more on dedication to achieving organizational goals. The Fulton Committee, and Thynne (in Sinclair, 1995) state that executives are directly responsible for performance measured as objectively as possible in terms of costs or other criteria. This model assumes a strong relationship between organizational success and stakeholder satisfaction.

Executives provide an initial way to distinguish the concept of accountability, by separating (and sometimes labeling) political accountability or Westminster accountability, from what they understand as managerial or financial accountability and public accountability as a more direct responsibility to the community (Sinclair, 1995). Accountability also raises issues of professionalism and personal conscience. Corbett (in Sinclair, 1995) states that managers have an obligation to obey their conscience.

Stewart, who formulated the public sector accountability ladder model in 1984, suggested that public organization accountability consists of five, namely: (1) policy accountability; (2) program accountability; (3) performance accountability; (4) process accountability; and (5) honesty and legality accountability.

Honesty and legality accountability relate to efforts to avoid official deviations and illegalities. Process accountability is related to ensuring procedures are appropriate and efficient, while performance accountability relates to achieving set standards. Meanwhile, program accountability relates to achieving goals and objectives,

and the final Stewart Accountability Ladder model is policy accountability related to the goals and objectives of the policy itself. The accountability information system should fulfill all the accountability ladder models proposed by Stewart, as the model presents both financial and non-financial information, such as output and outcome information. (Damayanti, et al, 2012).

According to Stewart (in Rixon 2012: 28), public accountability consists of five dimensions:

1. Policy Accountability, accountability for choices where there are no standard criteria, but policy choices are made.
2. Program Accountability, accountability for achieving objectives/results and achieved effectiveness.
3. Performance Accountability, accountability for achieving performance against set standards.
4. Process Accountability, accountability for the use of processes, procedures, or adequate measures in carrying out prescribed actions.
5. Probity and Legality Accountability, accountability for the legality and honesty of appropriate fund use. (Rixon, 2012)

Day, Klein, and Stewart (in Sinclair, 1995) argue that the relationship of accountability relies on agreement about what constitutes acceptable performance (including justification language). To reach an agreement on what constitutes acceptable performance usually requires genuine honesty and legality accountability. (Sinclair, 1995)

The Stewart Accountability Ladder model attempts to explain how executives can be expected to act accountably and maximize value for stakeholders. Goddard, Powell, Mulgan, and Stewart (in Rixon, 2012) suggest that the concept of accountability should be expanded to include the information needs of various stakeholder groups. When applied well, it can enhance accountability in various organizational aspects. However, its success rate can vary depending on several factors.

Stewart et al. (in Day, 1999) concluded that executives who exercise public power in society must be accountable for the exercise of that power. Power is justified only if those who execute it are accountable to citizens. Power does not belong to those who execute it, but to the citizens on whose behalf it is executed. This relationship is justified only if there is accountability.

For a strong form of accountability to exist, the principal must have sufficient power to reward or punish the agent. The prerequisites are identifying the two parties involved, knowing the functions performed, and having sufficiently quality information to enable decision-making (Day, 1999).

Stewart Accountability Ladder is an important model for understanding and improving accountability in the public sector. It distinguishes between different levels of accountability and helps stakeholders understand their roles in ensuring accountability. The model emphasizes the importance of honesty, legality, and process in ensuring accountability and makes a distinction between policy, program, and performance accountability. By understanding these levels and their implications, organizations can improve their accountability processes and ensure that they are fulfilling their responsibilities to their stakeholders. (Day, 1999).

However, it is important to note that while the model provides a framework for understanding accountability, it is not a one-size-fits-all solution. Each organization and its stakeholders may have unique needs and challenges, and it is important to tailor accountability measures to fit those specific needs. Nevertheless, the Stewart Accountability Ladder is a useful tool for guiding discussions and decisions about accountability in the public sector.

1. Supervision and Inspection: Proper supervision and inspection by owners or interested parties in an organization can help ensure that managers perform their duties with integrity and accountability.
2. Compliance with Laws and Regulations: Organizations that properly ascend the Stewart accountability ladder should comply with all applicable laws and regulations. This includes accounting and financial regulations that ensure transparency and accountability.

3. **Organizational Culture:** An organizational culture that supports values such as transparency, ethics, and integrity can play a significant role in enhancing accountability. Organizations that encourage open communication and constructive criticism are more likely to achieve high levels of accountability.
4. **Industry and External Environment:** External factors such as industry competition, market pressures, and regulatory changes can also influence an organization's ability to ascend the Stewart accountability ladder.
5. **Ownership and Organizational Structure:** The success rate of implementing the Stewart accountability ladder model can also be influenced by the organization's ownership structure. Companies owned by a single owner might have different dynamics than companies managed by dispersed shareholders.

### **Accountability Principles**

As previously explained, there is no debate that accountability is an essential concept in various contexts, including government, business, non-profit organizations, and many other areas. It describes the shift in focus to the obligation of individuals or entities to report or be accountable for actions, decisions, or the use of resources they undertake or manage. Accountability serves to create transparency, integrity, and responsibility in actions and decisions made by individuals or organizations. It is fundamental for good organizational management and governance, fostering an accountability culture, which can help improve performance, reduce risks, and effectively support goal achievement.

Forms of accountability implementation according to researchers might include:

1. **Responsibility:** Accountability involves individuals or entities being responsible for their actions or decisions. They should be able to explain and justify their actions to relevant stakeholders.
2. **Transparency:** Transparency is a key element of accountability. It involves providing clear and accessible information about actions, decisions, and resource use, allowing stakeholders to understand what has been done and why.
3. **Compliance with standards and laws:** Accountability includes adherence to rules, standards, and applicable laws. Organizations or individuals must ensure they operate within the established framework.
4. **Performance Evaluation:** Accountability often involves performance evaluation. This encompasses monitoring and assessing achievements towards goals and actions taken to reach them.
5. **Supervision:** Accountability can be enhanced through internal and external supervision mechanisms. This involves monitoring by independent entities or external stakeholders to ensure compliance and effective performance.
6. **Trust Development:** Accountability is key to building trust with stakeholders. When individuals or organizations clearly and honestly account for their actions, their trustworthiness increases.
7. **Continuous Improvement:** Accountability is also related to a learning attitude and continuous improvement. Through accountability, individuals or organizations can identify mistakes or imperfections and take action to correct them.

### **Accountability Principles in Indonesian Community Health Centers (Puskesmas)**

The accountability window for Puskesmas in Indonesia can vary depending on various factors such as geographic location, local government policy, and management in each Puskesmas. It is important to remember that the accountability window for Puskesmas can vary greatly across the country. Efforts are continually being made to dress it in an imaginary garment as an accountability display to improve accountability and healthcare quality in Indonesia. This effort will be proven when accountability is sewn by experienced and smart tailors, often involving cooperation between the government, the community, and the private sector to improve the overall health system.

From several interviews conducted by researchers with Puskesmas functional officials as informants, generally, several things can be a nameplate for the Puskesmas accountability window in Indonesia, including:

1. **Government Policy:** The Indonesian government has issued various policies to increase Puskesmas accountability. An example is the development of the Puskesmas Management Information System (SIMPUS) intended to monitor the performance of Puskesmas as a mode of technological clothing. The term used for this is e-Puskesmas.
2. **Human Resources:** The quality of human resources in Puskesmas, including doctors, nurses, and other medical personnel, can influence accountability. Puskesmas with trained and competent staff tend to be better equipped to provide quality services and have a good face of accountability. Collectively, they form a living organizational body.
3. **Infrastructure and Equipment:** The infrastructure condition and availability of medical equipment in Puskesmas can also affect accountability. Puskesmas with adequate facilities and equipment will be better equipped to perform their duties correctly.
4. **Supervision and Evaluation:** Oversight and evaluation by local health authorities or the central government can play a crucial role in improving Puskesmas accountability.
5. **Community Participation:** The community also has a role in enhancing Puskesmas accountability. Active community participation in monitoring and providing input on healthcare services in Puskesmas can help improve service quality and accountability.
6. **Local Government:** Local governments have a significant responsibility in managing Puskesmas in their region.
7. **Compliance with Operational Standards:** Puskesmas in Indonesia are expected to follow operational standards set by the government. Compliance with these standards can affect the level of Puskesmas accountability.

#### **Navigating Stewart's Accountability Ladder in Building Health Center Accountability**

There are two poles of interest: individual interests and collective interests. Stewart's accountability ladder model emphasizes organizational actions and policies by fostering a climate of collective interest. In the context of health services, such as Community Health Centers (Puskesmas), Stewart's accountability ladder model can serve as a foundation for establishing accountability hegemony and enhancing the skill of managing resources effectively. In this context, the model refers to the concept that managers or administrators of organizations/units or functional officials, like Puskesmas, are responsible for managing organizational resources and assets properly and view themselves as symbols bound in carrying out tasks with integrity and accountability.

Motivated by the researcher's interview results with Puskesmas managers or functional officials as informants and the aforementioned explanation, here are several ways to implement Stewart's accountability ladder model in building accountability in Puskesmas:

1. **Transparency in Fund Management:** Puskesmas must ensure that the use of public funds for health services is fully transparent. This includes providing clear financial reports and accessible information on how funds are used. Transparent fund management means building public trust by explaining the rationality of using public funds and forging a path of accountability.
2. **Accountability to Stakeholders:** Puskesmas must be accountable to various stakeholders, such as the community, patients, government, and funding institutions. This involves regularly reporting on organizational performance and how funds are used. As they walk the path of accountability, organizations try to transform themselves when faced with previously hidden vested interests, suddenly emerging.
3. **Prudent Asset Management:** Health asset management, such as medical equipment and facilities, must be done efficiently and effectively. Puskesmas should take care of these assets to keep them functioning well and minimize losses from misuse or wastage. The community may make progressive demands as

taxpayers and link them to complete and adequate equipment and facilities. Therefore, it is invaluable for managers to have asset management skills as a key aspect of equipment and facility maintenance.

4. Compliance with Regulations and Standards: Puskesmas must comply with all applicable regulations and standards in delivering health services. This includes regulations related to the use of public funds and health service standards. Codes of ethics and regulations protect organizations and may be more robust than the elusive power of a broadening stakeholder group.
5. Audits and Internal Oversight: Puskesmas must conduct regular internal audits to ensure all processes and practices adhere to guidelines and there are no deviations or fraudulent actions. To diagnose internal issues within an organization and find remedies, internal audits and oversight are essential.
6. Employee Training and Development: To ensure that Puskesmas employees have the necessary skills and knowledge to perform their duties well, training and development must be prioritized. Nowadays, knowledge is undergoing fundamental changes at a rapid pace. Organizations cannot ignore these changes and must continuously invest in their employees' training and development.
7. Community Involvement: The community should have a role in decision-making and oversight of Puskesmas. This can be done through community participation forums and regular meetings with local stakeholders. All activities carried out by public organizations are part of their relationship with the community. Public organizations need feedback, ideas, and suggestions from the community.
8. Performance Measurement: Puskesmas should develop a clear performance measurement system to evaluate the organization's goals. A performance measurement system will be a relevant asset and a magic recipe for public organizations in their accountability journey and ongoing improvement monitoring.

#### 4. Conclusion

Navigating Stewart's accountability ladder in building Puskesmas accountability plays a role in enhancing resource management, ensuring better service to the community, and building trust among stakeholders. Accountability is key in maintaining the integrity and sustainability of continuous health services, using Stewart's accountability ladder model as a showcase of accountability in the clean building of the public sector organization.

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