

IMPLEMENTATION OF ACCOUNTABILITY AND TRANSPARENCY IN PUBLIC SERVICE

(Case Study at IRD RSUD Dr. Saiful Anwar)

Ira Ardella Putri

International Undergraduate Program in Accounting - University of Brawijaya
Jl. Mayjend Haryono 169 Malang; Telp. 0341-551396; Faks. 0341-553834

Email: iraputri@rocketmail.com

Abstract

Management of public sector organization (especially government organization) still has many problems in the administration of public service field. It is caused by a good governance which has not been applied yet. In the effort to realize the good governance, the implementation of the principles such as the principle of accountability and transparency is very important. The purpose of this research is to investigate the implementation of the principles contained in the good governance, especially the principles of accountability and transparency in public Health service at IRD RSUD Dr. Saiful Anwar Malang. The method used is a descriptive method with qualitative approach. Techniques for collecting data are by using questionnaires, interviews, observation and study of literature. Through the research which was conducted at IRD RSUD Dr. Saiful Anwar, it is found that some indicators contained in the principles of accountability and transparency have already been well implemented there.

Key Words: *Public Service, Accountability, Transparency*

1. INTRODUCTION

The task of the government is to maximize provision of public services for the people. The public services provided have to be fair and not discriminative. In this era of democratization and decentralization, those in bureaucratic positions need to realize that service itself also means a spirit of dedication which prioritizes efficiency and national success in nation development, which is manifested in behaviors that

“serve, not be served”, “encourage, not hinder”, “make easier, not harder”, “make simple, not complicated”, and “is open to all, not just a part” (Mustopadidjaja AR, 2002 on Purba 2011).

The presence of the good governance concept is an effective way to improve current government agency performance. “Governance” can be defined as the way to manage public affairs. The World Bank gives a definition of governance as “the way state power is used in managing economic and social resources for development of society”. Meanwhile, the United Nations Development Program (UNDP) defines governance as “the exercise of political, economic, and administrative authority to manage a nation’s affair at all levels”. In this regard, the World Bank stresses more on how government manages social and economic resources for the interest of developing society, while the UNDP stresses more on the political, economic, and administrative aspects of country management.

Political governance refers to the process of policy/strategy formulation. Economic governance refers to the process of creating economic resolutions which implicates the problems of equitability, poverty reduction, and improvement of quality of life. Administrative governance refers to the system of policy implementation. Referring to the programs of the World Bank and UNDP, the orientation of public sector development is to create good governance. Good governance itself is often defined as well governing. On the other hand, the World Bank defines good governance as execution of solid and accountable development management which is in line with the principles of democracy and an efficient

market, the avoidance of investment fund misallocation, and the prevention of political and administrative corruption through budget discipline as well as the creation of legal and political frameworks for the growth of entrepreneurship (Mardiasmo, 2002: 17).

Public Service is bridge between Government and society where is government has obligation to provide public service effective and efficient. One of principle in performance government institutions are transparency and accountability. This is appropriate with principle of good governance that consist of main pillars, that is transparency, participation and accountability. But until now government not available to implemented that principle in public service performance (Yusuf Subagyo, 2010)

Accountability is an instrument to control activities to achieve the maximum result in public service. In this relationship, performance evaluations are necessary to be performed in order to find out the extent of achieved results as well as the means that are used to achieve those results. Control, as an important part of good management, supports along with accountability (Teguh Arifyadi, 2008). The most recent phenomenon to occur in the development of the public sector in Indonesia is a stronger demand for accountability in public institutions, whether central or regional. Accountability can be defined as a form of obligation to take responsibility of success or failure of the execution of the missions of an organization in order to reach goals and targets which have been previously set through a medium of responsibility at periodic times (Stanbury, 2003 on Qurratullain 2011).

Transparency is one of the principles in the realization of good governance. Good governance and regional autonomy are two interrelated concepts which interact in a positive correlation. Both of them offer favorable climates for development of one another. Yet it is not as easy as “good governance” to be said, it is actually very difficult to formulate this concept by using words that can be accepted by many because there are elements of ethics or a value system in it. Transparency is built on the basis of freely obtaining information. Information that is related to public interests has to be able to be directly obtained by those who need them (Ahmad Hidayat, 2005 on Qurratullain 2011).

In context as organization in public service, Hospital in manage should be implemented transparency and accountability. IRD RSUD Dr. Saiful Anwar is one of provider public, in public service performance, Good Governance should be implemented well especially accountability and transparency.

PURPOSE RESEARCH

The purpose of this research is to find out how far implementation of accountability and transparency in public service at IRD RSUD Dr. Saiful Anwar/

BENEFIT OF RESEARCH

Researcher

This research expected can give contribution for the researcher to get knowledge and experience about principal of Good Governance especially accountability and transparency that applied in public services.

Academic

For academic A facility to develop scientific thinking skill and pour it into the form of scientific paper and expected to contribute as information sources for the next researcher. Beside that for institutions this research could be suggestion for government or institutions to improve accountability and transparency in public services.

2. PUBLIC SERVICE

According to the Decree of the Minister of State for Administrative Reform (MENPAN) No. 26 Year 2004 on Guidelines for Governance of General Services, which is a public service or public is: "any form of public service activities undertaken by Government agencies at central and regional, and in the Environment of BUMN/BUMD in the form of goods/ services, both in the context of addressing the needs of society as well as in the implementation of the provisions of the legislation. In the Law No. 25 Year 2009 on the Public Service, wrote that public service is an activity or series of activities in order to meet service requirements in accordance with the laws for all citizens and residents of the goods, services, and / or administrative services provided by public service providers.

3. ACCOUNTABILITY

Accountability is one of the pillars of a good government, which is the responsibility of a regional government in making a decision regarding the public interest, and in this case regards the responsibility of regional government towards providing public services. According to Mardiasmo (2002) Accountability is a requirement of the agent in providing, reporting, documenting, and being responsible towards all activities which have been assigned by the principal who has the right and authority to assign that responsibility.

According to Ausaid (2001: 6) Accountability is an instrument that shows if the principle of governance, law, openness, transparency, side-taking, and equality before the law has been taken into account or not. Accountability is an important point in ensuring values such as efficiency, effectiveness, reliability, and predictability in public administration. Accountability is not abstract but concrete, and must be determined by law through a set of very specific procedures regarding the responsibility of certain problems. Accountability is related to the how well legal procedures are followed in forming public administration decisions which have to be respected by civil servants and public authorities.

Based on the interpretations above, it can be understood that public accountability can be taken as the responsibilities of individuals or those in positions of power which are entrusted to manage public resources, as well as those related to them that can respond to matters regarding the responsibilities.

4. PUBLIC SERVICE ACCOUNTABILITY

In the State Ministry of Administrative Reforms Resolution No.26/KEP/M.PAN/2/2004 regarding the Guidelines for Public Service Organization, it is stated that public service must be accountable, whether to the public or to the superiors/leadership of a government agency service unit, in accordance with legal regulations. Based on the decision of the Minister of State for Administrative Reform Number KEP/26/M.PAN/2/2004 Date February 24, 2004 on Transparency and Accountability Implementation of Public Service, implementation of public service must be accountable, both to the public and to supervisor / unit head of government services in accordance with the provisions of legislation. Accountability of public services including public service performance accountability, accountability of public service cost and accountability of public service product.

5. TRANSPARENCY

Transparency is based on the free flow of information. Every government process, institution, and information needs to be accessible by concerned parties, and the available information must be adequate as to be able to be understood and observed. According to Nico Andrianto (2007) transparency is Openness which is in earnest, comprehensive, and allows for active participation from all strata in the process of public resource management. According to Abdul Hafiz Tanjung (2000) transparency is Openness and honesty towards the public based on the consideration that the public has the right to know openly and comprehensively regarding government accountability in resources trusted to it and adherence to laws and regulations. According Dra Loina Lalolo too measure transparency we can use indicator mechanism that guarantee system of openness and standardization from public service process, mechanism that facilitating public question about process in public service, mechanism that facilitates the reporting and dissemination of information as well as irregularities in the actions of public officials serving activities.

6. RESEARCH METHOD

This research use descriptive study using a qualitative approach. As disclosed by Narbuko and Achmadi (2004: 44) that the research is descriptive research that seeks to tell solving problems that exist at the present time based on the data. So descriptive research will also present data, analyze, and interpret, and may also be comparative and correlative. Therefore, in this study will collect data on the problems studied and described, illustrated, rationally interpreted and conclusions drawn from the study.

The data collecting technique using that was use in this research was conducted by literature study, document study, questionnaire, interview and observation. In this research, the activities in the data analysis are conducted by describing the data that get based on logically ability of researcher in relating informations fact and data. So in this research analyses technique that used is interview, observation and analyze

problem that found in field. So can get clear description about object that researched and make a conclusion.

7. RESULT OF RESEARCH

Based on questionnaire, observation and interview founded that implementation of accountability and transparency very well implemented. For the explanation based on each indicators, as follows:

8. ACCOUNTABILITY AND TRANSPARENCY IN RSUD DR. SAIFUL ANWAR

Accountability and transparency are very important to achieve good governance. Through the application of this concept in public service at the hospitals Dr. Saiful Anwar is expected to have a positive influence in the delivery of health care. In this case, Accountability of Dr. Saiful Anwar has several indicators, namely, accountability, performance, cost accountability, and accountability of public services products. As for the transparency aspects of health care in hospitals Dr. Saiful Anwar who became indicator is mechanism that guarantee system of openness and standardization from public service process, mechanism that facilitating public question about process in public service, mechanism that facilitates the reporting and dissemination of information as well as irregularities in the actions of public officials serving activities.. By using indicators that have been mentioned above, it will be known how true accountability and transparency in health care in hospitals Dr. Saiful Anwar.

9. ACCOUNTABILITY IN PUBLIC HEALTH SERVICE

The principle of accountability or responsibility in the public service is an excellent action and appropriate, in order to control every officer in order to provide

maximum public service to the community. The principle of accountability is one of the principles offered by the concept of Good Governance. With the application of the principle of accountability or responsibility in health care in hospitals Dr. Saiful Anwar, it is expected to provide a positive impact for the community as a public service users or objects. To find out how the implementation of Accountability in RSUD Dr. Saiful, the following analysis per indicator:

Accountability of Public Service Performance

Accountability of public services can be known through a series of processes which include the degree of accuracy (accuracy), professionalism of staff, facilities and infrastructure completeness, clarity of rules and hospitality workers. Based on questionnaire majority of respondent has opinion about professionalism of officers, completeness of facilities and infrastructure, and employee performance can already be categorized as very supportive for health service delivery in hospitals Dr. Saiful Anwar.

Accountability of Public Service Cost

Accountability of public service cost can be known through service charge is levied in accordance with the provisions of the laws and regulations that have been established and Complaints relating to irregularities cost of public services, should be handled by the officers / officials appointed by decree / Assignment Letter from the authorities. Based on questionnaire majority of respondent has opinion about the information costs incurred in obtaining health services in hospitals Dr. Saiful Anwar can be categorize good enough.

Accountability of Public Service Product

This product accountability of public services, including technical and administrative requirements that must be clear and can be accounted for in

terms of both product quality and validity of the service. Technical and administrative requirements should be made as simple as possible, so that all people can understand the procedure. According to officials at the information each type of service in hospitals Dr. Saiful Anwar already have a clear administrative requirements and in accordance with established rules. However, where there are people who still do not understand or are unclear about the procedures to obtain health services, Hospital Dr. Saiful Anwar has provided part of the information located in the front lobby of the hospital to provide clear direction to the community so that people can get services quickly and accurately.

10. TRANSPARENCY IN PUBLIC HEALTH SERVICE

Transparency or openness is one of the principles contained in the concept of Good Governance. Transparency or disclosure is necessary is applied in public service. Because by applying the principles of transparency, the government and society as objects of development can find out what exactly happened, planned, ongoing and in the government. In the health services in hospitals Dr. Saiful Anwar, the principle of transparency should be done well. To find out how THE application of the principle of transparency RSUD Dr. Saiful Anwar can be identified through various indicators, as follows:

Mechanism that guarantee system of openness and standardization from public service process

Disclosure of information services is a very important thing to be known by the public as users of services. Regulations regarding the service should be delivered by a unit of service to the community. Especially the new regulations regarding the service. Should inform the public as soon as

possible. The goal is clear, namely that people do not suffer losses in terms of both time and material just because a problem missing information services. As for the health care processes should standardize Each public service units draw up standards of service to be provided to the public as an object of development and governance. Service standards should be easy to understand, realistic, and is made as simple as possible. It's going to be a guarantee and a reference for the public to obtain maximum service. Based on questionnaire majority of respondent satisfied with the mechanism that guarantee system of openness and standardization from public service process because the mechanism very simple and easy to understand.

Mechanism that facilitates public questions about the various policies and public services, and processes within the public sector

This indicator is related to that of a public service rules and procedures must be sufficiently clear understandable by users of public services. Officials public servants should have the capability and the availability of mechanisms and procedures that allow the user to public services can understand clearly the start of the requirements, procedures, costs, time required by the users of public services. Problem that there has been that the public service providers are often unwilling to provide a comprehensive explanation of why the requirements, procedures, time required for citizens in the public service for so long. This happens because the organizers felt they just run the existing procedure, without having adequate knowledge about the rules and procedures of public service delivery. These conditions need to be improved to strengthen the governance of public service performance. They must be able and have

clear information why a rule was made as it is. Even the organizers of public services should also be able to evaluate the rules of procedure of public services that can not be understood and troublesome users of public services. So that in the future there is improvement of public service delivery performance. Hospital Dr. Saiful Anwar had tried to implement this by providing the facility phone number online in addition to hospital care that hospitals Dr. Saiful Anwar also has a website that simply update the website which contains not only the profile of hospital stays also provide information to the public about the activities carried Hospital Dr. Saiful Anwar and information about a wide range of health services provided by hospitals Dr. Saiful Anwar. Quite satisfied with the business community hospitals Dr. Saiful Anwar to provide a space where people can get desired information.

Mechanism that facilitates the reporting and dissemination of information as well as irregularities in the actions of public officials serving activities

This indicator requires that the public service, the public service officers are required to facilitate the reporting process and the dissemination of information to the public and users of public services in every aspects of its implementation. It easy for the public to access the information required by them to be one of the main parameters of the transparency of public service. When the users of public services can easily obtain information on the procedures, requirements, time and manner of obtaining public services to better show the high level of transparency of public services that exist. To realize the Hospital Dr. Saiful Anwar has been providing service complaint if service users are dissatisfied or harmed. Based on questionnaire majority of respondent very satisfied with complaint procedure that provided by RSUD Dr. Saiful Anwar because the procedure very clearly and helpful.

11. CONCLUSION

Based on the research that done about implementation of accountability and transparency in RSUD Dr. Saiful Anwar it can be concluded that implementation of the principle of accountability in health care in hospitals Dr. Saiful Anwar has been going well. This is reflected in respondents who said that both the indicators contained in the principle of accountability. On the accountability of public service performance indicators are good for employee Hospital Dr. Saiful Anwar had done their job well. Coupled with his friendly nature and responsive staff in serving the community. Additionally completeness health facilities in hospitals Dr. Saiful Anwar is a class A hospital is good. In terms of standard waiter at Saiful Anwar Hospital is also good. At the cost of public service accountability indicators can be categorized is good because people get information baiaya appropriate. As for the public service of product accountability indicators were also assessed as well as the technical and administrative requirements are set out clearly. And for Application of the principle of transparency in health care in hospitals Dr. Saiful Anwar has been going well. This is evidenced by the answers of respondents who say well against some indicator of transparency. Indicators such as mechanisms that ensure transparency and standardization in the public service because of the simplicity of respondents either procedure for treatment is easily understood by the public. As for the indicator mechanism that facilitates public questions about the various policies and public services, and processes within the public sector are also assessed respondents have been going well for Hospital Dr. Saiful Anwar has been providing system information (phone numbers of hospital services, websites and other media) for people who want to get information. As for the indicator mechanism that facilitates the reporting and dissemination of information as well as irregularities in the actions of public officials serving activities of respondent judge also good because Saiful Anwar Hospital has been providing services through the official complaints procedure PengelolaInformasi and Documentation (PPID).

REFERENCES

- Achmadi and Narbuko. 2002. *Metodologi Penelitian*. Jakarta: Bumi Aksara.
- Afriyadi, Teguh. 2008. *Konsep dan Arti Akuntabilitas*.
- Anggraini, Melia. (2011). *Analisis Pengaruh Prinsip-Prinsip Good Governance Terhadap Kinerja Rumah Sakit Umum Daerah (Studi Kasus Pada RSUD Dr. Saiful Anwar Malang)*. Malang: University of Brawijaya
- Ardianto, Nico. 2007. *Good e-Government Transparansi dan Akuntabilitas Publik Melalui e-Goverment* : Malang : Bayumedia Publishing.
- Armunanto, Anang. (2005). *Akuntabilitas Pelayanan Publik di Kantor Kecamatan Purwodadi Kabupaten Grobogan*. Semarang: University of Diponegoro.
- Garini, Nadia. (2011). *Pengaruh Transparansi dan Akuntabilitas Terhadap Kinerja Instansi Pemerintah (Pada Dinas Kota Bandung)* Bandung: University of Computer.
- Keputusan Menteri Pendayagunaan Aparatur Negara No. 63/KEP/M.PAN/7/2003 Tentang Pedoman Umum Penyelenggaraan Pelayanan Publik
- Keputusan Menteri Pendayagunaan Aparatur Negara No. 26/KEP/M.PAN/2/2004 Tentang Petunjuk Teknis Transparansi dan Akuntabilitas Dalam Penyelenggaraan Pelayanan Publik
- Krina, Loina Lalolo. (2003) *Indikator dan Alat Ukur Prinsip Akuntabilitas, Transparansi dan Partisipasi*. Jakarta: Secretariat Good Public Governance.
- Kuncoro, Wahyu. (2006). *Studi Evaluasi Pelayanan Publik di Rumah Sakit Dr. Soetomo*. Semarang: University of Diponegoro.
- Mardiasmo. 2002. *Akuntansi Sektor Publik*, Yogyakarta : ANDI.
- Mukhilda, Nurul. (2013). *Akuntabilitas Pelayanan Publik (Studi Kasus: Penyelenggaraan Pelayanan Izin Mendirikan Bangunan di Kota Makassar)*. Makassar: University of Hassanudin.
- Mustopadidjaja AR. 2002. *Kompetensi Aparatur Dalam Memikul Tanggung Jawab Otonomi Daerah Dalam Sistem Administrasi Negara Kesatuan Republik Indonesia*, Ceramah Perdana Pada Program Magister Manajemen

Pembangunan Daerah, Kerjasama STIALAN, Pemerintah Prov. Kaltim, dan Universitas Mulawarman. 15 Januari. Samarinda.

Ningrum, Nilam Surya. (2011). *Akuntabilitas Kinerja Pelayanan Kesehatan Bagi Peserta JAMKESMAS di RSUD Kabupaten Sidoarjo*. Surabaya: UPN

Qurratullain, Milla. (2011). *Pengaruh Akuntabilitas Dan Transparansi Terhadap Kualitas Pelayanan Publik (Studi Kasus Pada Dinas Pendapatan UPPD Provinsi Jawa Barat Wilayah XII Subang)*. Bandung: University of Computer.

Rahmanurrasjid, Amin. (2008). *Akuntabilitas dan Transparansi Dalam Pertanggungjawaban Pemerintah Daerah Untuk Mewujudkan Pemerintah yang Baik di Daerah (Studi di Kabupaten Kebumen)*. Semarang: University of Diponegoro.

Ratminto, 2005. *Manajemen Pelayanan : Pengembangan Model Konseptual, Penerapan citizen's Charter dan Standar Pelayanan Minimal*. Yogyakarta : Pustaka Pelajar.

Rencana Strategis RSUD. Dr. Saiful Anwar tahun 2011 – 2014

Undang-undang No. 25 Tahun 2009 Tentang Pelayanan Publik

Wiranto, Tatag. 2007. *Akuntabilitas dan Transparansi dalam Pelayanan Publik*.