

As noted in *Megatrends*, the eighties is an era of unprecedented fiscal accountability, not just in particular industries such as health care and not just in the United States, but worldwide. This special issue of *Therapeutic Recreation Journal (TRJ)* attempts to look at fiscal accountability concerns which are of timely interest to the therapeutic recreation profession. This issue was originally planned to focus on specific fiscal management concerns relative to therapeutic recreation such as third-party reimbursement; cost accounting; research techniques for cost/benefit analysis; federal and state support; and techniques for budgeting for personnel, supplies, and capital equipment. While this issue does address some specific fiscal management concerns such as "Private Foundations—A Need for Further Explorations" and "Productivity as a Method of Fiscal Accountability for Therapeutic Recreation Services," the theme of fiscal accountability, although somewhat broader, seems more appropriate.

We hope that this special issue will create interest in expanding the literature in this area so that in the future our ability to fiscally manage the delivery of therapeutic recreation services more nearly approaches the demands of various accountability systems to which we are responsible. The growth and, quite possibly, the existence of therapeutic recreation service in clinical settings depends on it. There are many areas still to be addressed if our professional body of knowledge is to be adequate to meet the increasing societal demands for fiscal accountability, especially in health care settings.

The May 1984 issue of the *American Journal of Occupational Therapy* illustrates the similar efforts of an allied discipline. That issue included the following articles: "Reimbursement in Private Practice;" "Reimbursement for Psychiatric Occupational Therapy Services;" "Funding Health Services for Children;" "Payment of Occupational Therapy by Legislative Mandate;" "Preferred Provider Organizations;" "The Medicare Prospective Payment System;" "Medicare: A Summary of Coverage for Occupational Therapy Services Regarding Guidelines and Covered Durable Medical Equipment;" "Health Insurance Association of America Update on Occupational Therapy."

Perhaps this special issue of *TRJ* can serve as a call to action for our profession in the area of fiscal management. There is much to be recognized and much to be accomplished if we as a profession are to be successful in the area of fiscal management. To begin with, we must understand a few basic premises such as:

1. Therapeutic recreation is not a free service. As long as paid employees have used supplies, equipment, and facilities to provide service, there has been a cost incurred. This cost is passed on to consumers either directly as a specific charge for services provided or indirectly as included in the overhead.

2. Any agency, public or private, must balance the fiscal "bottom line" in order to

stay in business. Enough revenue must be generated to cover expenditures, both direct and indirect, and provide for projected growth.

3. In the health care industry, third-party payments (Medicare, private and commercial insurance) cover the majority of the costs. Third-party payers decide what costs are covered by determining what services are reasonable and necessary. When services are not covered, it is because third-party payers have determined that the service is not necessary for the treatment of a particular patient or condition and that the services provided are not reasonably expected to improve the client's condition or contribute to the diagnosis.

4. Considering today's economy and the current dilemma of health care financing, to be valued as a health care service by consumers, administrators, physicians, third-party payers, and allied disciplines, one must not only produce a reasonable, necessary, and beneficial outcome from services provided, but must also produce this outcome at the lowest reasonable cost and determine how this cost will be financed.

5. Concern about the quality and quantity of services must include concern about the financing of services. When we are successful, a reasonable quality of services can be available to more clients. When we are unsuccessful, services will be reduced or eliminated and may not be available to clients who need them.

If we, as a profession, recognize the economic realities of our society and the health care industry, we must rapidly strive to be more fiscally accountable and more effective in the fiscal management of therapeutic recreation service. The following strategies to meet increased demands for fiscal accountability are presented for consideration as areas to be addressed by the profession in future issues of *TRJ*:

1. We should increase the knowledge and understanding we have of the organization and financing of the service systems and agencies which provide therapeutic recreation services.

2. We should demonstrate a commitment to providing a reasonable quality of service to those most in need of services instead of attempting to be "all things for all people."

3. We should increase revenue generation to cover the cost of our services in inpatient, outpatient, home health, and community settings by third-party reimbursement, donations, grants, and fund-raising projects.

4. We should produce research which demonstrates the therapeutic value and cost effectiveness of therapeutic recreation service for individuals with certain illnesses or disabilities.

5. We should determine what business we are in, what our unique product is, and accordingly market therapeutic recreation services to consumers, physicians, third-party payers, administrators, and allied disciplines.

6. We should improve the efficiency and effectiveness of service delivery by the use of management techniques such as cost efficiency/effectiveness analysis, and productivity measurement.

7. We should continue to develop innovative programs such as community reintegration, preventive care/wellness, and others which demonstrate the unique contribution of therapeutic recreation services to becoming and staying healthy.

8. We should improve our management of personnel, supplies, equipment, and facilities to improve services delivered and reduce costs.

9. We should organize and unite our professionals through networks and professional organizations to be more proactive in anticipating and responding to change and to strategically advance our profession in service to our clients.

While it may not be possible in one special issue of *TRJ* to completely cover the broad area of fiscal accountability for therapeutic recreation service, the authors of the articles have done an admirable job. Hopefully, the selection of articles will both raise awareness and challenge our practitioners and educators to expand our body of knowledge in this area in the future. The sincere gratitude of the Guest Editors is extended to all who supported, influenced and collaborated on this issue, including those who submitted articles for review, the authors of the articles selected, Peg Connolly, Associate Editor of *TRJ*, and Peter Witt, Editor of *TRJ*, for their support, expertise, and professionalism. It was a privilege and an honor to work with our distinguished colleagues as Guest Editors of this issue.

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