

IMPLEMENTATION OF ACCOUNTABILITY AND TRANSPARENCY TOWARDS THE IMPLEMENTATION OF THE RICE NON-CASH SOCIAL ASSISTANCE PROGRAM IN 2023 (CASE STUDY OF BULAK URBAN VILLAGE IN SURABAYA CITY)

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Abstract

The study focuses on assessing the accountability and transparency of the implementation of the Rice Non-Cash Social Assistance Program in Bulak Village. The research, utilizing a descriptive qualitative approach in the form of a case study, relies on both primary and secondary data sources. Primary data is gathered through direct interviews, while secondary data is derived from December 2023 records of Rice Non-Cash Social Assistance recipients. Findings reveal that the program's implementation in Bulak Village aligns with accountability and transparency indicators, except for unpredictability in the distribution schedule by BULOG, the supplier. Despite this, the implementation complies with regulations and meets the stipulated accountability and transparency criteria. However, the irregular distribution schedule affects the community negatively. The study recommends consistency in Non-Cash Rice Social Assistance distribution, urging rice providers and local governments to address obstacles by considering additional vendors. Furthermore, maintaining transparent communication with the community regarding the program's implementation is emphasized. In conclusion, the study highlights the overall success of the program with room for improvement in distribution predictability for enhanced community impact.

Keywords : Non-cash Social Assistance, Accountability, Transparency, Public Sector Accounting

INTRODUCTION

The poverty rate in Indonesia in 2023 according to the Central Bureau of Statistics is 9.36% of the 25,900,000 population. The Central Bureau of Statistics observes poverty data twice a year, namely in March and September. The poverty rate in 2023 has shown a decrease from the previous year, from the data available in 2020 as of March it touched 9.78% of the 26,420,000 population, in September it touched 10.19% of the 27,500,000 population in September this has increased from March, in 2021 March decreased to 10.14% of the 27. 540,000 population, in 2021 as of

September it has decreased again, namely at 9.71% of 26,500,000 population in March in 2022 it has decreased again, namely at 9.54% of 26,160,000 population, in 2022 in September it has increased, namely at 9.57% of 26,360,000 population.

From 2020 to 2022, according to the Surabaya City Government Office, the number of poor people in Surabaya City, East Java, decreased dramatically. Recorded in March 2020, which amounted to 145.67 thousand people, while in March 2021 it was 152.49 thousand people, at the beginning of 2022 the number of poor people in the City of Heroes reached 1.3

million people and as of December 2022 it was 219,427 people or a drastic decrease of around 83.1 percent, and in 2023 it touched 136.37 thousand (4.65%).

Social assistance itself consists of the Smart Indonesia Program (PIP), the National Health Insurance Program (JKN-KIS), the Family Hope Program (PKH), & Non-Cash Food Assistance (Infomasi, 2018). Social assistance provided to people who have never received assistance, such as "BST (Cash Social Assistance), PKH (Family Hope Program), BPNT (Non-Cash Food Assistance) from the Ministry of Social Affairs (Kemensos) as well as basic necessities from Surabaya City Government and East Java Provincial Government.

Surabaya Mayor Regulation (Perwali) Number 106 of 2022 Poverty indicators are (1) income in one house < Rp 1,500. 000, (2) the number of dependents in one household is more than 4 people, (3) there are dependents of household members who are still in school / elderly / sick, (4) have house walls made of wood / bamboo / walls with poor condition, (5) the condition of the floor is made of soil or stucco / ceramic tiles with poor condition / low quality (6) the roof is made of tile / tin / asbestos with poor condition / low quality (7) the floor area of the residence is equal to or less than 8 m² / person, (8) does not have assets that are easily sold with a minimum of Rp 500. 000 such as motorcycles, cars/non-credit, gold, livestock, boats, or other capital goods.

In 2022 the Surabaya City Government provided Social Assistance in the form of BPNT/Sembako and Direct Cash Assistance (BLT) for Cooking Oil and Rice. The recipients of BNPT and BLT Cooking Oil and Rice in Surabaya in 2022 reached 85,328 people while the recipients of the Family Hope Program (PKH) reached 56,372 people. In 2022, the distribution of social assistance is through Bank Negara Indonesia (BNI) and PT POS.

Surabaya City has a total of 157 urban villages, all urban villages have various kinds of problems in poverty and distribution of social assistance, in Bulak urban village with a population in 2023, the

male population is 3,341, the female population is 3,287 with a total population of 6,628 with a total of 55 RW 7 RT. In 2023, especially in Bulak Urban Village with PT POS as a distributor and the Ministry of Social Affairs implementing the Social Assistance program. According to the results of an interview with Mrs. Nurma Ita as Kesra Kelurahan Bulak Surabaya City, Social Assistance is in the form of Non-Cash Social Assistance and Cash Social Assistance divided into 2 programs, namely BLT and PKH. This Non-Cash Social Assistance is in the form of rice which is distributed to underprivileged residents and of course on target.

The distribution in 2023 has carried out regular distribution from April, May, June and continued in September, October, November and December. Recipients in April to June per month sent for 1397 people, this number is based on the results of direct observation to the Bulak Community of Surabaya City. In September and October of 2023 the recipients of Social Assistance have experienced a very significant decrease, namely only 387 people per month, this number has decreased from April to June due to a deeper selection that the previous recipients were already at a capable level and in November experienced another increase in the number of recipients to 722 recipients, at the end of the year in December they received 500 recipients.

Kelurahan Bulak in 2021 to 2022 the distribution of the Rice Non-Cash Social Assistance Program was always wrongly targeted and ineffective in its distribution because it did not follow the indicators. Therefore, this research is more focused on the process of distributing Non-Cash Rice Social Assistance in 2023 whether it is right on target and transparent.

Implementation of Transparency and Accountability in the Implementation of the Surabaya City Rice Non-Cash Social Assistance Program in Bulak Village is a study that aims to analyze transparency and accountability in the implementation of the Rice Non-Cash Social Assistance Program in Surabaya City, especially in Bulak Village. The Rice Non-Cash Social

Assistance Program is one of the government programs that aims to help people in need, but its implementation often experiences problems in terms of transparency and accountability. The government is required to present and report and be able to account for all its activities, especially in the field of financial administration so that it can be known to be accountable to the public.

The implementation of transparency and accountability in the implementation of the Rice Non-Cash Social Assistance Program is important to improve the effectiveness and efficiency of the program and to provide public trust in government programs. In this implementation, an in-depth study will be conducted regarding the implementation of the Rice Non-Cash Social Assistance Program in Bulak Village, including the implementation mechanism, the distribution of assistance, and the supervision and accountability system applied. The results of the implementation are expected to provide an overview of the transparency and accountability of the implementation of the Rice Non-Cash Social Assistance Program in Bulak Village and provide recommendations regarding the improvement efforts that need to be made.

This research is entitled "Implementation of Accountability and Transparency towards the Implementation of the Rice Non-Cash Social Assistance Program in 2023 (Case Study of Bulak Village, Surabaya City)" which focuses on the distribution of non-cash social assistance in the form of rice in terms of accountability and transparency. Previous research has several differences, namely whether it is right on target for the poor or not, the nominal amount given and how it is distributed and does not use accountability and transparency for its research. In my research, accountability and transparency are applied to the distribution of social assistance, which is given to the community directly in the form of 10kg of rice, and the distribution does not use cards as in previous studies, but uses a registration system and is directly observed.

METHOD

This research uses Qualitative Descriptive method. Types and Sources of data using Primary Data comes from direct interviews with Mrs. Nurma Ita as Head of the Welfare Section of Bulak Village, Mr. Agus as Assistant Field Coordinator of PT POS, and Mr. Stenley as Bulak residents receiving rice social assistance. Secondary Data in the form of data on the amount of poverty in Bulak Village, the number of recipients of Non-Cash Social Assistance in the form of Rice.

RESULTS AND DISCUSSION

1. Accountability Analysis of the Implementation of Rice Non-Cash Social Assistance

(1) There is conformity between the implementation and the standard implementation procedure. At the time of the distribution from the results of my interview with Mrs. Nurma Ita as Kesra Kelurahan Bulak showed the results of the number of recipients from April, May, June and continued in September, October, November and December. Recipients from April to June per month were sent to 1397 KPM (Beneficiary Families), this number is the same as that of the previous month. Based on direct observation of the Bulak community in Surabaya City. In September and October of 2023 the recipients of Social Assistance had experienced a very significant decrease, namely only 387 KPM per month, this number had decreased from April to June due to a deeper selection that the previous recipients were already at a capable level and in November experienced another increase in the number of recipients to 722 KPM, at the end of the year in December they received 500 KPM.

From the beginning of the distribution, the community received an invitation from PT POS which was distributed to Kelurahan Bulak to be given to the community. From the results of the interview to make validation, the researcher conducted an interview with the person in charge, namely Mr. Agus Purwanto from PT. POS explained that

what was explained by Mrs. Nurma Ita was in accordance with the distribution, each distribution was also attached with a road letter as proof. The implementation of the distribution of Rice Non-Cash Social Assistance is in accordance with the proof.

(2) The existence of sanctions determined for errors or omissions in the implementation of activities, in this second indicator, PT Pos does not have special sanctions if the recipient's name does not match the initial data provided by BULOG through the Ministry of Social Affairs. However, with the condition that they must fill out a letter of proof of replacement of rice recipients.

(3) The existence of measurable outputs and outcomes, output means the direct result of a process. Output measurement is the measurement of outputs resulting from the process. Output measures show the results of program implementation. Output measurement should have the following characteristics:

- Directed to the real field of performance. For Rice Non-Cash Social Assistance in Bulak Village, it has been in accordance with the Kesra field as the person in charge of the implementation of the distribution of Rice Non-Cash Social Assistance with the assistance of external parties, namely PT. POS as the person in charge.

- Right on target, at this point the distribution is right on target in that the distribution is in accordance with the amount distributed. However, with several

factors such as name transfer, death, moving house, there are several factors for name mismatches. However, all of them are still accountable with a written letter replacing the recipient as in Figure 4.3.

- Objective, at this point it is also appropriate because the data received with the rice recipients is in accordance with the number of recipients.

- April - June = 1397 KPM

- September & October 389 KPM = rice dropping 389 sacks

- November 389 + 103 KPM = 492 KPM, Rice Dropping 389 + 3 x (103) 698 Sacks

- End of November + 8 KPM Rice dropping 3 x (8) = 24 sacks

- Total in November amounted to 722 rice recipients

- December 500 KPM = Rice Dropping 500 Sacks

Outcome is the impact of an activity program on the community, outcome is higher in value than output, because output only measures results without measuring the impact on the community. While the outcome measures the quality of the output and the resulting impact. In other words, outcome is the result achieved from a program compared to the expected results. So the outcome of the implementation of the distribution of Rice Non-Cash Social Assistance in Bulak Village. has an impact on the welfare of the community in Bulak Village with an even and targeted distribution.

2. Transparency Analysis of the Implementation of Rice Non-Cash Social Assistance

(1) Availability of adequate information at every stage of the preparation process and implementation of public policy. Information related to Rice Non-Cash Social Assistance from the Bulak Village has been conveyed to the Bulak Village Community, information given through socialization conducted by Kelurahan Bulak then from the Kelurahan distributed invitations to the community where this invitation letter from PT. POS was then given to the Kelurahan. Kelurahan has the right to replace the invitation letter if it is

felt that the invitation letter concerned is capable or does not pass the criteria for recipients of Rice Non-Cash Social Assistance by filling out a replacement letter for recipients of Rice Non-Cash Social Assistance with proof of KTP, home address and personal data of the replacement recipient. With the invitation directly given to the person concerned, it makes it easier for the community to know the distribution schedule, and what requirements are needed.

(2) There is access to information that is ready, easily accessible, freely available, and timely, on this indicator through the official website of Kelurahan

Bulak there is no information related to the implementation of the distribution of Rice Non-Cash Social Assistance through the official website. With the limited access owned by the kelurahan, this makes it difficult for the community to find information related to Rice Non-Cash Social Assistance.

However, with this limited access, the kelurahan always provides information related to Rice Non-Cash Social Assistance from the invitation given by PT. POS which is sent to the Kelurahan to be distributed to the community. Information is also always provided by the Kelurahan through sharing via online or "whatsapp". Recipients of Social Assistance are also informed through initial socialization if there will be a distribution of Non-Cash Social Assistance carried out by Kelurahan Bulak then from the Kelurahan to distribute invitations to the community where this invitation letter from PT. POS is then given to the Kelurahan.

CONCLUSIONS AND RECOMMENDATIONS

The results of this study indicate that the implementation of Non-Cash Social Assistance in Bulak Village with Accountability Indicators from the data presented and at the time of implementation, has been evenly distributed and has been right on target.

In the Transparency indicator, there is no information on the official website of kelurahan bulak regarding non-cash social assistance distribution whose schedule cannot be predicted from BULOG as the rice provider and PT. POS as a distributor and the impact on the community, namely the distribution of non-cash social assistance whose time cannot be predicted, but from the Kelurahan, they always provide information related to the implementation of Rice Non-Cash Social Assistance through invitation letters provided by PT. POS and then distributed to people who have invitation letters. Thus, it can be concluded that the implementation of Rice Non-Cash Social Assistance in Bulak Village has been carried out in accordance with applicable regulations with the Accountability

indicator being accountable but in the Transparency indicator at point 2 which reads "There is access to information that is ready, accessible, freely obtained, and timely" is not fulfilled but overall Bulak Village has fulfilled the Accountability and Transparency Indicators.

Suggestions for Kelurahan Bulak are expected to be able to make their own criteria or standards for recipients of rice social assistance in writing, and can make information through the website so that information is clear and transparent, it is hoped that they will continue to maintain new innovations related to the distribution of rice social assistance for their citizens so that the residents of Kelurahan Bulak feel comfortable.

For the surrounding community, it is hoped that they can always help maintain the comfort and security of the Kelurahan so that everything can run smoothly, with the help of the community, it is hoped that the performance of the Bulak Village apparatus will also improve.

For further researchers who will conduct research on the topic of Accountability and Transparency of Rice Non-Cash Social Assistance. To improve the results of the study, it is hoped that it can add objects not only to the rice or one objects only, it is hoped to be able to get more accurate and accessible data, so that it is easier to find out indicators of accountability and transparency.

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