

Accountability Analysis of Subulussalam City Grants and Social Assistance

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ABSTRACT

This research will discuss accountability in the provision of grants and social assistance in the City of Subulussalam. Accountability is a form of success or failure in carrying out mandatory responsibilities and carrying out tasks through regular accountability media. This research uses a qualitative method with field studies through observation, interviews, and documentation, the reason for choosing this method is because researchers can see firsthand how accountability for grants and social assistance is in the City of Subulussalam. Accountability in the provision of grants and social assistance is seen through indicators of public accountability according to Manggaukung Raba (2006), namely by looking at legitimacy for policymakers, the existence of adequate moral quality, sensitivity, openness, optimal use of resources, efficiency, and effectiveness.

INTRODUCTION

This research will discuss accountability in the provision of grants and social assistance in the City of Subulussalam. Accountability is a form of success or failure in carrying out mandatory responsibilities and carrying out tasks through regular accountability media (Hall et al., 2017). Accountability can also be interpreted as the responsibility of the manager or recipient of the trust to the giver of the trust for the process of planning the resources entrusted to him both vertically and horizontally (Ehren & Baxter, 2020; Ishak & Amalia, 2020). The manager in this case is the Subulussalam City Government by Subulussalam Mayor Regulation Number 34 of 2021, to manage grants and social assistance in Subulussalam City.

Accountability is needed in implementation as a form of government accountability in managing or providing grants and social assistance to the community (Dewi & Parwiyanto, 2018). A grant is defined as a gift in the form of money, goods, or services from one party to another. For example, local government, central government, and community organizations (Haliim, 2020). While social assistance is defined as the provision of assistance from the government to individuals, families, communities, or certain groups that are selective in nature with specific objectives to protect recipients of assistance from social risks (Retnaningsih, 2020). Thus, it is important to implement accountability so that grants and social assistance can be accounted (Sianturi, 2017). As stated by Stanbury (2003) the form of obligation to account for the level of success or



failure in achieving the goals and objectives that have been set periodically. Providing grants and social assistance must pay attention to long-term impacts, national independence, and the dimensions of need and justice (Apriani, 2018; Ramdani et al., 2019; Syndhi & Panjaitan, 2020). Grants and social assistance received must be accounted for by the mechanisms and provisions in state financial regulations because they are part of State Income and Expenditures (Anggraeni & Subanda, 2020). Even though overcoming poverty is not an easy task, the government has a responsibility to do it by creating social programs. In addition to the efforts of the central government, local governments also work together to fight poverty (Maharsani, 2022).

Based on this understanding of accountability for giving grants and social assistance, it can be concluded that the purpose of providing social assistance is not only to support the achievement of City Government programs and activity targets, but also to ensure that social protection for the community runs as it should, and to realize optimal and sustainable public services by taking into account the principles fairness, propriety, rationality and benefits to society. In this case, accountability is not only related to accounting but also includes budgeting, mechanisms for spending or receiving funds, reporting to stakeholders, and the use of grants. Local governments are not only able/obliged to provide social assistance but are also required to be accountable for the management of social assistance as a whole in an orderly manner, comply with laws and regulations, be transparent and responsible with due observance of the principles of justice, decency, and benefits for the community.

Subulussalam City is part of the Aceh Province which is developing with a population that continues to increase every year. However, this is not accompanied by the level of welfare of the people who are still experiencing poverty problems. For this reason, it is important to have policies or programs that are pro-poverty alleviation. Especially since the rise of Covid-19, it has exacerbated the poverty conditions of the people in Subulussalam City. As data obtained from the Central Statistics Agency (BPS) of Subulussalam City, this area still has a high poverty rate in Indonesia (Badan Pusat Statistik, 2023).

Table 1. Poverty Data for Subulussalam City

POVERTY DATA OF SUBULUSSALAM CITY 2019-2022					
Affairs Field	Element Name	Year			
		2019	2020	2021	2022
1	2	5	6	(2)	(3)
Poverty	Poverty Depth Index (P1)	3.15	2.27	2.29	2.45
	Poverty Severity Index (P2)	0.79	0.44	0.48	0.5
	Subulussalam Poverty Line	351	400.517	418.643	444.818
	Percentage of Poor Population (P0)	17.95	17.6	17.65	16.94

Based on the data in the table above, it can be seen that from 2019 to 2022, the percentage of the poverty rate continued to show decline. In 2021 the percentage of poor people in Subulussalam City is 17.65 percent, an increase compared to 2020 of 17.60 percent. Whereas in 2022 the percentage of poor people in Subulussalam City is 16.94 percent. This means that the percentage of poor people in Subulussalam City has decreased by 0.71 percent. With a total poor population of 14.06 thousand people, Subulussalam City ranks as the 9th largest number of poor people in Aceh Province.

Various efforts have been made by the government of Subulussalam City in overcoming the level of poverty. Several attempts were made by developing various program models and providing assistance to the poor. The program models provided by the government to the community include the Family Hope Program (PKH) and Non-Cash Food Assistance (BNPT). These programs are implemented by the Subulussalam City Government through the Subulussalam City Social Service in a social protection system for the poor in Subulussalam City. Currently, the recipients of the Family Hope Program (PKH) are 1156 people, while the recipients of Non-Cash Food Assistance (BNPT) are 2323 people from the entire community of Subulussalam City.

As for grants, the Municipal Government of Subulussalam has received grants from various parties, such as PT Perkebunan Lembah Bakti 2 (PLB2) providing grants of IDR 100 million. Apart from that, the Municipal Government of Subulussalam has entered into a collaboration or MoU in the palm oil sector (Sudirman, 2022). Provision of grants from private companies which are estimated to reach billions of rupiah to the Pemko Subulussalam from 2017 to 2020. With details: December 2017 amounted to IDR 247,900,000; December 2018 IDR 273,031,000; December 2019 IDR 245,160,000, and April 2020 IDR 31,000,000, a total of IDR 797,091,000. These funds will be transferred to enter the 2022 APBK revenue structure (Pundeh, 2020). Thus, there must be commitment or cooperation from stakeholders for poverty alleviation in the area. Without cooperation, it is impossible for programs or policies implemented to run well. In addition, it must be accompanied by accountability in the form of responsibility to the community for the activities that have been carried out.

The program is expected to be a complement to the central government's poverty alleviation programs that have been implemented such as PKH, BNPT, KKS, Pre-Employment Cards, etc. as an effort to accelerate poverty reduction in Subulussalam City through Subulussalam Pemko programs in reducing the poverty rate in Subulussalam City so that it continues to be improved in 2023, especially to boost the purchasing power of the people of Subulussalam City so that the trend in the poverty rate continues to decline.

Research from Sriyani (2017), with the title Accounting Analysis and Reporting of Social Assistance and Grants. The results of the study stated that the grants received or given must be accounted for by the mechanisms and provisions in the state financial regulations because they are part of state revenues and expenditures. This statement is made in connection with the accounting analysis and reporting of social assistance grants. In addition, the research technique involves reviewing the literature to determine how accounting standards and reporting requirements for social assistance and grants can be applied to central and local governments.

Research from Runtuwarouw et al., (2019) with the title Analysis of Grant Expenditure Accountability in Manado City Government. The results of the study show that the Management of Manado City Government grant spending includes six processes, namely, application evaluation, budgeting, implementation, disbursement, use as well as accountability, and reporting. Of the six grant spending management processes, some often have problems, namely the process of accountability and reporting. In addition, Sukmadiani (2016), entitled The Influence of Accountability for Disbursement of Social Assistance, Morality, and Organizational Culture with the Local Context of Meyama Braya on the Tendency of Cheating. The findings of the study show that: (1) Distribution of social assistance has a positive and significant effect on the tendency of fraud, (2) Morality has a positive and significant effect on the tendency of fraud, and (3) Organizational culture has a negative and significant effect on the tendency of fraud.

Research from Yunita (2019), with the title Analysis of the Internal Control System for the Accountability of Management of Grant Expenditure and the findings that the internal control system is used as a tool to achieve accountability for the management of grant spending that has been implemented by the five components of internal control. Meanwhile, Manik (2022), with the title Guidelines for Giving Grants and Assistance Social sourced from the Regional Revenue and Expenditure Budget. The results of the study found conformity with regional regulations regarding the Regional Revenue and Expenditure Budget, grants, and social assistance originating from the APBD. Grants and social assistance encountered many obstacles during their implementation, including issues of government accountability and beneficiary responsibility. This research study focuses on three issues: accountability and transparency in the implementation of grant spending and social assistance sourced from APBD, the challenges faced by local governments in implementing grant spending and social assistance, and the responsibility of local governments in providing grants and social assistance to management agencies regional assets and finances.

Based on the background above, this study aims to obtain a clear picture of the management of social assistance spending in the City Government of Subulussalam in terms of its conformity with the applicable provisions and laws, and regulations, and analyze the constraints faced and the efforts that must be carried out to overcome the constraints in the management of social assistance spending by using a qualitative approach strategy. This study aimed to: (1) analyze the suitability of accountability for social assistance spending at the City Government of Subulussalam with the applicable regulations; (2) analyze the constraints faced in the implementation of accountability for social assistance spending in Subulussalam City Government; (3) analyze the efforts made to increase the accountability of social assistance spending to the City Government of Subulussalam.

Based on some existing descriptions or phenomena, researchers are interested in seeing how far the accountability level of grants and social assistance is in Subulussalam City. As a form of responsibility and building public trust in the government, especially the Municipal Government of Subulussalam manages or assists in the form of grants and social assistance, to alleviate poverty in the area.

METHOD

This research uses qualitative methods with field studies through observation, interviews, and documentation. The reason for choosing this method is that researchers can see firsthand how accountability for grants and social assistance is in Subulussalam City. This research is written in narrative writing, namely writing data and facts that are collected in the form of words or pictures rather than numbers (Anggito & Setiawan, 2018). The location of this research is at the BPKD (Regional Financial Management Agency) office directly on the object as the information sought. Data collection techniques in this study are through interviews and questionnaires. Questionnaire is a data collection method that is carried out by providing several questions related to research questions (Prawiyogi et al., 2021). filling out the questionnaire in this study was given directly personally to the informant, and this questionnaire was an open questionnaire. Meanwhile, an interview is a face-to-face communication between two or more parties, one as the interviewer and the other as the interviewee, with a specific purpose, such as obtaining information or collecting data. The interviewer asks the interviewee many questions to get answers (Fadhallah, 2021).



As for the informants in this study, namely the implementing apparatus for distributing grants and implementing apparatus for social assistance, as well as each regional organizational unit of Subulussalam City. The researcher used a companion enumerator to invite a friend in this study to collect documentation, interview the informant directly, make notes during the interview, then report the results of the interview based on the informant's responses. The analysis technique in this study uses an interactive analysis model, namely data analysis techniques consisting of data collection, data reduction, data presentation, and concluding (Miles, 2014).

RESULTS AND DISCUSSION

Accountability is a form of transparency regarding the activities carried out and all policies implemented, accountability is not just accountability for written results through periodic reports, but actual implementation (Jurnali & Nabihah, 2015). In addition, accountability is a manifestation of the responsibility of the recipient of the trust to the giver of the trust in the process of implementing the APBD, which allows the community to participate in decision-making (Kusdewanti & Hatimah, 2016). The indicators from Raba (2006). used by researchers will make it easier to understand village government accountability in implementing the APBD.

According to Manggaukang Raba (2006), public accountability has several indicators, namely: (1) Legitimacy for policymakers; (2) Existence of adequate moral quality; (3) Sensitivity; (4) Openness; (5) Optimum utilization of resources, and; (6) Efforts to increase efficiency and effectiveness

Legitimacy for Policy Makers

Legitimacy is how far the community is willing to accept and acknowledge the authority, decisions, or policies taken by a leader or community figure (Sungkar et al., 2022). legitimacy is also said to be the acceptance and acknowledgment of society towards the moral rights of leaders to govern, make and carry out political decisions (Lestari, 2018). Legitimacy is closely related to power and authority. All three concern the relationship between the government and the people it leads (Mahira & Fadhly, 2021)(Mahira & Fadhly, 2021; Pardede, 2018). Legitimacy is considered important for government leaders because government leaders from every political system strive to gain or maintain it. With the existence of legitimacy possessed by a leader, it can create political stability and enable social change and open up greater opportunities for the government to not only expand the areas of welfare to be handled but also to improve the quality of welfare.

In providing grants and social assistance, legitimacy is applied to government leaders, because the existence of legitimacy possessed by a leader can create political stability and enable social change and open up greater opportunities for the government to not only expand the areas of welfare it wants to handle, but also to improve the quality of welfare.

Existence of Sufficient Moral Qualities

Moral is teaching about good life behavior based on a certain view of life or religion (Syamsuadi, 2018). Moral is the behavior of human life which is based on the awareness that he is bound by the necessity to achieve good, in accordance with the values and norms that apply in his environment (Jumala, 2017). A government organization must be able to apply moral values in every activity, especially in the context of public services. Because through public service activities, the government directly meets the community. So it

must prioritize a friendly attitude toward the community and consider the good for the organization.

Because the government interacts with the community directly through the provision of public services, the government can apply moral principles in all its efforts. Grant-allocation systems and social assistance emphasize the best interests of the organization while maintaining a favorable attitude toward society. The moral character of employees of government organizations is very decisive in the context of providing public services and other activities that are still in the context of organizational interests. employees do not just serve, but employees are expected and required to work ethically and honestly so that fraud does not occur in the organization, the government organizes training or selects professional and qualified employees, so that this can be developed.

Sensitivity

Sensitivity is the ability to react to a situation. Arps (2020), Sensitivity is also said to be the nature of caring that a person has in various ways (Aditya, 2018). Sensitivity or responsiveness is very important in the application of accountability for the administration of government organizations (Nurani et al., 2015). Because the sensitivity aspect of the government has something to do with the relationship between the government and the community. Aspects of sensitivity will be able to guarantee the government's concern for the people they lead.

The sensitivity of government officials or apparatus is in the form of government efforts or actions to filter or accommodate people's aspirations. Because the concept of accountability also emphasizes community participation. The sensitivity aspect shows the attitude of the government that is open to suggestions and criticism from the public which can be beneficial for most future governments.

In the administration of services in a government, of course, there must be sensitivity and responsiveness to public complaints. The government in organizing the current organization, sensitivity and responsiveness is highly prioritized. Employees or government officials seek to filter people's aspirations, community involvement is also emphasized by the idea of accountability. The sensitivity aspect shows the attitude of the government that is open to suggestions and criticism from the public which can be beneficial for the success of the government in the future.

Openness

Transparency is the principle of being open to the public's right to obtain access to correct, honest, and non-discriminatory information about the organization's operations with due regard to the protection of personal, group, and state secret human rights (Suhendar, 2020). The next aspect of the accountability indicator is the aspect of openness or also known as transparency. The openness of government officials or employees is very important, considering that in the context of accountability other parties, including the public, can access governance information. With the aspect of openness, it can guarantee that government officials have acted by applicable regulations. Because if the government is transparent, it can be said that the government has hidden something. Therefore, to realize the aspect of openness, the government needs to provide public information services and a kind of annual accountability report document that can be accessed by all parties, including the public.

There is no such thing as a fraud because the government adheres to aspects of openness and transparency, making public information services such as annual accountability reports accessible to all parties, including the public, and nothing is hidden. optimally utilize resources, implement policies effectively and efficiently, also pay



attention to policies in service and their application to the community, such as paying attention to how the community will be affected by these policies.

This accountability report is very important in ensuring transparency and accountability in the allocation of grants and social assistance. In social assistance funds, accounting plays a role in documenting and disclosing social assistance transactions that have occurred in financial reports as a form of budget executor accountability. In its management, recipients of social assistance are responsible for providing social assistance formally and materially for the use of social assistance they receive. The responsibilities of the recipients of social assistance include (1) Reports on the use of social assistance by recipients of social assistance, (2) A statement of responsibility stating that the social assistance received has been used according to the proposal, and (3) Evidence of complete and legal expenditure according to laws and regulations for recipients of social assistance in the form of money or a copy of proof of receipt of goods for recipients of social assistance in the form of goods. The criteria for providing social assistance are stated in the Subulussalam Mayor Regulation No. 34 of 2021 in Article 22 paragraph (1). Meanwhile, in the management of grant funds, grantees are formally and materially responsible for the use of the grants they receive, including (1) Reports on the use of grants, (2) Statements of responsibility proving the use of grants by the NPHD, and (3) Evidence of expenditure that is complete and valid by statutory restrictions for recipients of grants in the form of money or copies of proof of delivery of goods/services for recipients of grants in the form of goods or services.

Optimal Utilization of Resources

The next indicator in implementing accountability in government organizations concerns the optimal utilization of resources. Optimal resources can affect the successful implementation of accountability in an organization. Hulme (1990), argues that the use of resources is utilizing all the capabilities of the apparatus, the budget or available budget, and infrastructure to support services to the community.

In this case, the utilization of human resources or apparatus has been optimized, this is in accordance with the Subulussalam mayoral regulations which apply criteria as both givers and recipients of grants and social assistance so that the government as the giver is not on the wrong target in providing assistance in accordance with recipients who meet the requirements .

Provision of grants and social assistance sourced from the regional revenue and expenditure budget. The grant income in the form of cash is recorded at the nominal value of the grant received or becomes the right. Conversely, grant income in the form of goods or services is recorded at the value of the goods or services delivered based on the minutes of handover, and if such data cannot be obtained, then it is recorded at fair value. Grants received by the government or local government in the form of goods or services are valued in rupiah at the time of handover to be recorded in the Central/Regional Government Financial Statements.

Provision of grants in the form of money, goods, or services budgeted in the APBK in accordance with the regional financial capacity after prioritizing the fulfillment of selected government affairs spending, unless otherwise determined in accordance with laws and regulations. Then the provision of grants is aimed at supporting the achievement of city government goals, programs, activities, and sub-activities according to regional interests in supporting the implementation of government, development, and community functions by taking into account the principles of justice, decency, rationality, and benefits for the community.



The activities of social assistance expenditure funds are contained in Minister of Finance Regulation Number 81/PMK.05/2012 concerning Social Assistance Expenditures for State Ministries/Institutions such as social rehabilitation, social protection, social empowerment, social security, poverty alleviation, and disaster management, depending on the objectives budget's utilization. The provision of social assistance funds is temporary and not continuous, except in certain circumstances it can be sustainable. That is, the criteria are temporary and not continuous except in certain circumstances, namely the provision of social assistance is not mandatory and does not have to be given every fiscal year and certain circumstances can be sustainable, meaning that social assistance can be provided every fiscal year until the beneficiary is free from social risk.

Sanctions are also imposed on recipients of grants or social assistance that deviate from the authorized designation by statutory regulations. Recipients will be subject to sanctions in the form of being prohibited from providing grants or social assistance in the future, and if recipients of grants or social assistance receive allocations of assistance from other sources of funds, they must return the grants they receive to the local government. This is done through the related SKPK.

Efforts to Improve Efficiency and Effectiveness

Implementation of accountability namely efforts to increase efficiency and effectiveness. A policy has been implemented effectively and efficiently by taking into account policies in service and their application to the community (Levina & Sudarman, 2021). Every year the government plans its steps, especially those related to services and improving people's welfare, and prepares the State/Regional Revenue and Expenditure Budget. The budget divides programs and activities according to spending categories and functions, and social assistance spending is one of the categories involved in implementing social welfare. (Zahira & Mashur, 2022) Arrangements for spending on social assistance are needed to ensure that social assistance spending money is allocated and managed in an orderly, effective, economical, transparent, and accountable manner.

CONCLUSION

Accountability is a manifestation of the responsibility of the recipient of the trust to the giver of the trust in the process of implementing the APBD. To see this accountability can be seen through these indicators: (1) Legitimacy for policymakers: in the provision of grants and social assistance, legitimacy has been applied to government leaders, this is due to social change and opening up greater opportunities for the government to not only to expand the areas of welfare to be handled, but also to improve the quality of welfare; (2) The existence of adequate moral quality: in this indicator, the government in allocating grants and social assistance interacts directly with the community through the provision of public services, and the government is required to apply moral principles in all its efforts; (3) Sensitivity: in this case, the provision of services must be sensitive and responsive to public complaints. Government officials have prioritized being sensitive and responsive in filtering people's aspirations; (4) Openness: so far no fraud has been obtained because the government has adhered to aspects of openness and transparency by making public information services such as annual accountability reports accessible to all parties, including the public, and nothing is hidden; (5) Optimum utilization of resources: utilization of resources has been carried out optimally, starting from determining the criteria for grantors and recipients of grants and social assistance, to sanctions imposed on recipients of grants or social assistance who deviate from the authorized allocation by laws and regulations -invitation; (6) Efforts to



increase efficiency and effectiveness: every year the government carries out planning, especially those related to services and improving community welfare, and prepares the State/Regional Revenue and Expenditure Budget. This is done so that the allocated budget can be managed in an orderly, effective, economical, transparent, and responsible manner. In short, accountability for the provision of grants and social assistance goes well and there are no frauds or intersections, and nothing is hidden because it uses the aspect of openness and sanctions are given if it is misused..

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