Analysis Of Accountability And Effectiveness Of Social Assistance Spending At The DKI Jakarta Provincial Government

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Abstract

This study examines accountability and effectiveness in social aid spending in DKI Jakarta Province. This study intends to investigate how transparency and accountability might enhance the effectiveness of the program. Using Jonathan Koppell's (2005) theory amongs: transparency, liability, control, responsibility, and responsiveness, this research employs a qualitative technique, utilizing interviews. Data analysis methods include data reduction, presentation, and verification. shows that accountability in the accountability of social programs has been implemented in the DKI Regional Government. The result shows that accountability in social programs has been implemented in the DKI Regional Government. The implications of this study are expected to help improve the disbursement of social assistance funds for the DKI Provincial Government, as well as district and village/sub-district governments. The DKI Jakarta Provincial Government is a provincial-level autonomous territory in Indonesia's capital, overseen by the Governor The implications of this study are expected to help improve the disbursement of social assistance funds for the DKI Provincial Government, as well as district and village/sub-district governments.

1. **Introduction**

Public sector financial accountability for local governments has so far been less of a public concern than the central government. Even though regional financial accountability can be the initial foundation for seeing the development of the performance of the local government itself, the application of accountability can be seen by using five dimensions in Jonathan Koppell's Theory, namely the transparency dimension, the liability dimension, the control dimension, the responsiveness dimension, and the responsibility dimension (Dandi Darmadi et al., 2022).

Information disclosure to local governments is generally currently through the website provided by each local government. Public information will be published by the Information and Documentation Management Officer (PPID) on the local government website. There is public information provided periodically such as Regional Government Financial Statements (LKPD), Government Agency Performance Reports (LKIP), Regional Government Implementation Reports (LPPD), and others. In addition to information disclosure through financial statements, local governments can also implement transparency on local government performance for one year, namely by making a Government Agency Performance Report (LKIP). According to Hakiki et al., (2023), their research revealed that LKIP can be used as a reference for the application of the principles of transparency, accountability, and Value for Money with an achievement above 100%.

Audit of financial statements is a form of applying the principle of accountability. Because from the results of the audit, the public can find out what information from the financial statements is in accordance with or not in accordance with the applicable accounting policies. In fact, there are still many findings expressed in the LHP even though the government institution or agency has received a Reasonable Opinion Without Exception (WTP). In an audit conducted in 2022, it was found that the Social Protection Distribution (PERLINSOS) program through village Direct Cash Assistance (BLT) by the local government experienced an uneven distribution to the community. The PERLINSOS program is aimed at helping villagers who are economically affected by Covid-19 with assistance in the form of cash to underprivileged families. The results of the BPK audit concluded that there were 22.16% of village BLT beneficiary families (KPM) who did not meet the existing requirements. Furthermore, it was found that as many as 59.59% of families in 541 villages in 15 districts did not receive social assistance even though they were included in the category of underprivileged families (Wartapemeriksa, 2023).

The findings related to the uneven distribution of social assistance are due to the lack of coordination between regional apparatus so that the information submitted is not appropriate. Therefore, the government is expected to increase transparency in resource management that occurs during one year, and improve coordination with other regional apparatus. This is in line with the research of Tinangon et al., (2021) on the accountability of social assistance expenditure management at the Manado City Government which states that coordination, monitoring and evaluation of the entire process of social assistance expenditure management is needed.

Therefore, accountability in government is very important to be implemented. The initial foundation for creating accountability is the implementation of transparency both in

terms of the submission of financial statements and the delivery of government performance. Transparency in financial statements is useful so that the public can see and measure the government's financial performance for one year. From this transparency, the public can measure the level of effectiveness, efficiency, and economy of the budget that has been realized for one year. This applies to all local governments, including the DKI Jakarta Provincial Government.

The presentation of financial statements and LPPD in the DKI Jakarta Provincial Government should be able to increase accountability and minimize problems that often occur from year to year. In fact, in 2022, BPK found that the distribution of social assistance for the Jakarta Smart Plus Card (KJP Plus) and the Jakarta Superior Student Card (KJMU) has not been received by students or students. BPK revealed that there was a budget of IDR 197.55 billion that had not been received and the distribution of social assistance for the Fulfillment of Basic Needs (PKD) that was not in accordance with IDR 15.18 billion (BPK, 2023).

In 2022, BPK also conducted a performance audit on the effectiveness of the management of the KJP Puls and KJMU programs for the fiscal years 2020 to 2021 at the DKI Jakarta Provincial Government. The results of the BPK audit stated that the regulations and data collection process for prospective recipients of KJP Plus and KJMU have not fully produced valid data, the distribution of KJP Plus and KJMU cards has not been fully timely, and the distribution of KJP Plus and KJMU funds has not been completely accurate in nominal amount and has not been on time. With some of these findings, the BPK concluded that if the problem is not immediately addressed by the DKI Jakarta Provincial Government, it will hinder the effectiveness of the management of the KJP Plus and KJMU programs (Warta Pemeriksa, 2022).

Based on the background that has been explained above, there are questions in this study, namely:

1) How is the application of accountability in the management of social assistance expenditure through the analysis of the Jakarta Provincial Local Government Implementation Report (LPPD) and the audit report (LHP)?
2) How effective is social assistance spending in the DKI Jakarta Provincial Government?
3) How can transparency in accountability increase the effectiveness of social assistance spending in the DKI Jakarta Provincial Government?

2. Literature Review
2.1 Akuntabilitas

Public accountability is one of the principles that must be carried out by every organization, company, or government. Mardiasmo (2018:27) in Mikael et al., (2021) reveals that public accountability is an obligation to provide accountability for all activities and activities that occur to the public.

2.2 Teori Jonathan Koppel

Jonathan Koppell 's theory (Koppell, 2005) in Dandi Darmadi et al., (2022) explains that accountability can be understood through the concept of five dimensions of accountability, namely the transparency dimension, the liability or accountability

dimension, the control or control dimension, the responsibility dimension, and the responsiveness dimension.

2.3 Effectiveness

Effectiveness describes the ability of local governments to realize the planned regional budget, then compared with the regional budget target (Mahmudi, 2018:22) in (Paat et al., 2019). According to Mahsun (2019), the measurement of the level of effectiveness requires data on revenue realization and budget or revenue targets, the following is for the calculation of the level of effectiveness:

$$Effectiveness\ Level = \frac{Outcome\ Realization}{Outcome\ Target} x100\%$$

Table 1. Effectiveness Criteria

Financial Performance Percentage	Criterion
If a value of more than 100% is obtained	Effective
If obtained, the value is equal to 100%	Balanced Effectiveness
If the value is less than 100%	Ineffective

Source: (Mahsun, 2019)

2.4 Regional Revenue and Expenditure Budget (APBD)

According to Halim & Kusufi (2017:49) in (Kuntadi & Dian Rosdiana, 2022), the budget is an estimation document used by the central government and local governments in measuring revenues and expenditures that occur during the upcoming period, as well as a form of control and performance assessment for the budget period that has passed.

2.5 BPK Audit Report (LHP BPK)

The main purpose of the audit of financial statements is to provide an opinion or opinion on the fairness of the financial information presented in the financial statements. The results of the financial audit are presented in three parts, namely the audit report on the financial statements containing opinions, the audit report on the Internal Control System (SPI), and the audit report on compliance with the provisions of laws and regulations (Undang-Undang Republik Indonesia Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan, 2006).

2.6 Local Government Implementation Report (LPPD)

According to Peraturan Pemerintah Nomor 13 Tahun 2019 tentang Laporan dan Evaluasi Penyelenggaraan Pemerintahan Daerah, The Regional Government Organizer Report (LPPD) is a report presented related to the performance achievements of local government administrators and the implementation of tasks for one budget year by local governments to the central government.

3. Material and Method

This study uses a qualitative approach with an interview method. This study uses primary and secondary data to prove the results of the research. The primary data used is the results of interviews with regional apparatus, namely the DKI Jakarta Provincial Regional Financial Management Agency and the DKI Jakarta Provincial Social Service, while the secondary data is in the form of documents related to the implementation of

accountability and effectiveness of social assistance spending, namely reports on the results of audits and reports on the implementation of local governments. In this study, primary data is data obtained directly through interviews with *purposive sampling techniques* or sample determination in accordance with the purpose of the research.
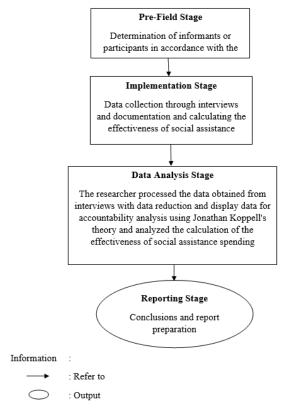
3.1 Design Study

The research stage begins with the pre-field stage, which is to determine participants who are in accordance with the topic discussed and aligned with the research question, then continue to the research implementation stage where the researcher collects data to analyze the application of accountability to social assistance spending in the DKI Jakarta Provincial Government by conducting interviews with participants or informants who have been determined in the pre-field process and calculating the effectiveness of the expenditure social assistance as supporting data on the results of the interview. Furthermore, the results of the interviews will be analyzed using Jonathan Koppell's Theory (Koppell, 2005) in Dandi Darmadi et al., (2022) and an analysis of the calculation of the effectiveness of social assistance spending. So that the results of the accountability analysis and the results of the effectiveness analysis will provide analysis results in the form of explanations related to the increase in the effectiveness ratio seen from the application of the principle of transparency in accountability and can provide conclusions and suggestions at the reporting stage.

3.2 Data Analysis

The analysis techniques used in this study are:

1) Data Reduction

   In this study, data reduction was used as the first step to analyze the data from the interview results that were not neat so that it was in accordance with the topic of accountability of social assistance spending.

2) Data *Display*

   In this study, the display of data in the form of narrative text from interviews with informants will make it easier for interviewers to understand what is happening in the field.

3) Drawing Conclusions and Verification

   Drawing conclusions is an advanced stage of *data display*, where conclusions are drawn from the results of data findings. The verification in this study is intended so that the assessment contained in the basic concept of analysis is more precise and objective.

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          ┌─────────────────────────────┐
          │       Pre-Field Stage       │
          │                             │
          │  Determination of informants or │
          │  participants in accordance with the │
          └─────────────────────────────┘
                        │
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          ┌─────────────────────────────┐
          │     Implementation Stage    │
          │                             │
          │  Data collection through interviews │
          │  and documentation and calculating the │
          │  effectiveness of social assistance │
          └─────────────────────────────┘
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          ┌─────────────────────────────┐
          │      Data Analysis Stage    │
          │                             │
          │  The researcher processed the data obtained from │
          │  interviews with data reduction and display data for │
          │  accountability analysis using Jonathan Koppell's │
          │  theory and analyzed the calculation of the │
          │  effectiveness of social assistance spending │
          └─────────────────────────────┘
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              ╭─────────────────────╮
             (     Reporting Stage    )
             (                        )
             (  Conclusions and report )
             (      preparation        )
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Information   :

⟶   : Refer to

◯   : Output

Source: Processed by Researchers (2024)

Figure 1. Research Model

4. Result

4.1 Interview Results

Based on the results of interviews conducted by the Researcher, informant 1, namely the staff of the People's Welfare, Economy, and Finance Division (KESRA Division) of the DKI Jakarta Provincial BPKD, was explained related to the process of budgeting social assistance expenditure even though the BPKD only acts as a verifier and the budget has been prepared by the Social Protection and Security Division (LINJAMSOS Division) of the Social Service. The information obtained by the researcher from informant 2, namely the staff of the Accounting Division of the DKI Jakarta Provincial BPKD explained that when the Social Service has implemented the social assistance budget, the next step is to make an accountability document (SPJ) of the Social Service which is submitted to the BPKD as a form of responsibility document for the budget that has been realized, so that later the SPJ document will be checked and posted every transaction into the SIPD system of the DKI Provincial Government Jakarta. In this Accounting Field, it will also check the accounting policy used in the Social Service's financial statements whether it is in accordance with the applicable regulations or not, when it is not in accordance with the meal, it will be returned to the Social Service.

The information obtained from the third informant as a staff of the Social Service Finance Subdivision is related to the suitability of the explanation of the budgeting stages that have been explained by the KESRA Division to BPKD, and explained that the next stage of finding findings in the BPK Audit Report (LHP BPK) related to social assistance

expenditure is to re-coordinate with the BPKD and the Inspectorate. In addition, the information that the researcher obtained from the fourth informant, namely as a staff of the Social Protection and Security Division, is related to the process of implementing social assistance starting from budget planning, the selection process of prospective recipients of social assistance, the data verification stage before the disbursement of social assistance funds, and reporting on the budget that has been issued.

4.2 Results of Effectiveness Calculation

Table 2. Calculation of Effectiveness Based on Budget in LRA

LRA			
Year	Budget Target	Budget Realization	%
2019	Rp 5.115.246.523.000,00	Rp 5.035.404.985.749,00	98,44
2020	Rp 5.113.560.031.000,00	Rp 4.800.615.589.631,00	93,88
2021	Rp 6.859.904.339.304,00	Rp 6.528.360.208.967,00	95,17
2022	Rp 4.466.438.312.000,00	Rp 4.402.326.917.199,00	98,56

Source: Processed by Researchers (2024)

Table 3. Average Calculation Based on Data in LPPD 2020-2022

OVERALL AVERAGE OF PKD Social Assistance	Year			Average
	2020	2021	2022	
Basic Social Rehabilitation for Abandoned Persons with Disabilities in Social Institutions	100,00%	100,00%	100,00%	100,00%
Basic Social Rehabilitation for Persons with Disabilities Abandoned Outside Social Institutions	93,00%	100,00%	100,00%	97,67%
Basic Social Rehabilitation of Abandoned Children in Social Institutions	100,00%	100,00%	100,00%	100,00%
Basic Social Rehabilitation of Abandoned Children Outside Social Institutions	100,00%	100,00%	93,02%	97,67%
Basic Social Rehabilitation for the Abandoned Elderly in Social Institutions	100,00%	100,00%	100,00%	100,00%
Basic Social Rehabilitation for the Abandoned Elderly Outside Social Institutions	95,00%	100,00%	99,44%	98,15%
Basic Social Rehabilitation of the Socially Handicapped, Especially the Homeless and Beggars in Social Institutions	100,00%	100,00%	100,00%	100,00%

Basic Social Rehabilitation for the Socially Disabled, Especially Homeless and Beggars Outside Social Institutions	100,00%	100,00%	0,00%	66,67%
Protection and Social Security During and After Disaster Emergency Response for Disaster Victims in provincial areas	100,00%	100,00%	100,00%	100,00%
Protection and Social Security During and After Disaster Emergency Response for Disaster Victims in Regency/City	100,00%	100,00%	99,44%	99,81%
Average Every Year	**98,80%**	**100,00%**	**89,19%**	

Source: Processed by Researchers (2024)

Table 4. Average Calculation Based on Data in LPPD 2020-2022

OVERALL AVERAGE OF Social Assistance to Access to Education	Year			Average
	2020	**2021**	**2022**	
Secondary Education	70,17%	86,80%	94,29%	**83,75%**
Special Education	80,99%	80,99%	80,54%	**80,84%**
Primary Education	81,29%	93,96%	86,00%	**87,08%**
Equality Education	37,20%	28,60%	100,00%	**55,27%**
Early Childhood Education (PAUD)	33,12%	28,44%	48,00%	**36,52%**
Average Every Year	**60,55%**	**63,76%**	**81,77%**	

Source: Processed by Researchers (2024)

Table 5. Calculation Based on Data That Has Not Received Social Assistance at the BPK LHP in 2019

LHP 2019 Findings			
KJP	**Target Recipients**	**Not Received**	**%**
Tahap 1	697.849 Recipient	9.597 Recipient	1,38
Tahap 2	697.752 Recipient	11.821 Recipient	1,69

Source: Processed by Researchers (2024)

Table 6. Calculation Based on Recipient Data Not in Accordance with the Provisions of Social Assistance in the 2020 BPK LHP

LHP 2020 Findings			
	Target Recipients	**Recipients Not in Compliance with the Terms**	**%**
PKD Social Assistance for the Elderly	77.524 People	31 People	0,04
PKD Social Assistance for Persons with Disabilities	10.293 People	62 People	0,60

Source: Processed by Researchers (2024)

Table 7. Calculation Based on Data That Has Not Received Social Assistance at the BPK LHP in 2021

LHP 2021 Findings			
	Target Recipients	Not Received	%
PKD Social Assistance for the Elderly	156.338 People	277 People	0,18
PKD Social Assistance for Persons with Disabilities	11.422 People	125 People	1,09
PKD Social Assistance for Children	9.531 People	277 People	2,91

Source: Processed by Researchers (2024)

(dalam rupiah)

No	Kondisi	Jumlah Penerima Bansos	Nilai
1	Penerima bansos PKD tidak ditetapkan dalam keputusan gubernur	4	4.800.000,00
2	Penerima bansos PKD merupakan penghuni panti sosial	11	55.200.000,00
3	Penerima bansos PKD KAJ Pindah Keluar Daerah	9	20.100.000,00
4	Penerima bansos PKD KAJ Meninggal Dunia	5	12.000.000,00
5	Penerima bansos PKD KPDJ Pindah Keluar Daerah	14	38.400.000,00
6	Penerima bansos PKD KPDJ Meninggal dunia	379	817.800.000,00
7	Penerima bansos PKD KLJ Meninggal dunia	3.299	14.224.200.000,00
8	Penerima bansos KPARJ Pindah Keluar Daerah	9	10.800.000,00
	Jumlah	**3.730**	**15.183.300.000,00**

Source: Processed by Researchers (2024)

Figure 2. Number of Recipients Who Do Not Meet the Criteria in the 2022 BPK LHP

5. Discussion

5.1 Application of accountability in the management of social assistance expenditure through the analysis of the Jakarta Provincial Local Government Implementation Report (LPPD) and the audit report (LHP)

1) Transparency Dimension

From the element of informativeness, it can be seen that if the DKI Jakarta Provincial Government has implemented it properly, this can be seen from the disclosure of information for the public if they want to access or see information presented by the DKI Jakarta Provincial Government such as Regional Financial Statements (LKPD), Regional Government Operator Reports (LPPD), and other data through the https://ppid.jakarta.go.id/ website. Another element is openess or openness, the openness in question is related to the openness of the management of social assistance spending. information obtained from the staff of the People's Welfare, Economy, and Finance Budget Division (KESRA) said that the budget for social assistance is prepared by the Social Service, in this case the LINJAMSOS Field, then the budget will be examined or verified by the BPKD.

Another element is disclosure or disclosure. In the DKI Jakarta Provincial Government, the element of disclosure has been carried out well, this is evident from

the publication of financial statements every year and the disclosure of information related to social assistance at LPPD which is presented to the public every year.

2) Liability Dimensions

The distribution of the social assistance budget given to the community is in accordance with the needs of the community. The budget that is carried out has gone through a verification or data matching process. After the implementation of the budget, the next stage is for the Social Service to make a number of accountability documents (SPJ) to be submitted to the DKI Jakarta Provincial BPKD. then the SPJ will be posted every transaction into the financial statements. Even so, the Social Protection and Security Sector (LINJAMSOS) still admits that there is negligence but from external factors.

3) Control Dimensions

In controlling the management of social assistance, the LINJAMSOS field of the Social Service conducts Village Deliberations (Muskel) at the Regency/City level. This is done as part of controlling prospective recipients of social assistance. Control is not only carried out in the stage of determining prospective recipients of social assistance, but also in reporting social assistance spending. The control mechanism carried out by BPKD in reporting social assistance expenditure is to reconcile spending. Sistem Informasi Pemerintah DKI Jakarta (SIPD DKI Jakarta Provincial Government).

4) Responsiveness Dimensions

The response received by employees was a complaint related to social assistance. Many complaints related to social assistance are found through social media Instagram. In addition, complaints can also be made through the website of the DKI Jakarta Provincial Government, the DKI Jakarta Provincial Social Service, and the Pusdatin. Complaints related to social assistance occur a lot because the process from the beginning of the community registering for social assistance to the disbursement of funds is quite long, which takes approximately 1 year to verify the data.

5) Responsibility Dimensions

In managing social assistance expenditures, starting from budgeting to reporting social assistance expenditures, it is always based on existing regulations. Such as following the policies stated, namely Peraturan Pemerintah No.12 Tahun 2019 tentang Pengelolaan Keuangan Daerah dan Peraturan Menteri Dalam Negeri No.77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah. Selain peraturan tersebut, The Social Service also undergoes its main programs in accordance with the policies prepared by the Ministry of Social Affairs, including Peraturan Gubernur No.35 Tahun 2021 tentang Tata Cara Pemberian Hibah dan Bantuan Sosial, the regulation is used as a reference for the Social Service in providing social assistance to the community in accordance with the criteria for receiving social assistance. There are also other regulations that serve as guidelines in managing social assistance spending.

5.2 Effective is social assistance spending in the DKI Jakarta Provincial Government

Based on the calculation of the analysis of the effectiveness of the DKI Jakarta Provincial Government's social assistance budget for 2019-2022, it can be said that the results are ineffective. This is because the percentage result produced is less than 100%. According to Mahsun (2019), it is explained that if the calculation results are less than 100%, it is included in the ineffective criteria. Based on the effectiveness calculations that have been carried out in 2019, it can be explained that social assistance for poor families is still ineffective because the results are less than 100%, which is 72.06% with a total achievement of 230.877 families out of the achievement target of 323.170 families. For social assistance to people with physical and mental disabilities who receive social assistance/social security, it has effective results because the calculation results are more than 100% with an achievement of 7.667 people out of the achievement target of 4.411 people. As for social assistance to the elderly who receive social services/social security, it can be said to be effective because the calculation results are more than 100%, which is 448.37%.

The calculation of effectiveness in terms of achieving the number of people who receive social assistance for the Fulfillment of Basic Needs (PKD) in 2020 has an average of 98.80%, which indicates that it is ineffective, this is because PKD social assistance for basic social rehabilitation of people with disabilities abandoned outside social institutions and basic social rehabilitation of the abandoned elderly outside the orphanage have an achievement of less than 100%, namely 93% and 95%. For social assistance to access education in 2020, the results show ineffective results, this is because there are no achievements that meet the achievement target. The calculation of effectiveness in terms of achieving the number of people who received social assistance for the Fulfillment of Basic Needs (PKD) in 2021 showed balanced effective results, this is because the average calculation results in 2021 for PKD social assistance were 100%, but social assistance to access education was still in the ineffective criteria. This is because there are no achievements that meet the achievement targets, especially access to early childhood education, which has decreased compared to 2020.

In 2022, the calculation of effectiveness in terms of achieving the number of people who receive social assistance for the Fulfillment of Basic Needs (PKD) shows ineffective results with an amount of 89.19%, this is because social assistance for basic social rehabilitation of abandoned children outside social institutions, basic social rehabilitation of the abandoned elderly outside social institutions, and basic social rehabilitation of the socially unemployed, especially homeless people and beggars outside social institutions, have less achievement from 100%. Social assistance to access to education has increased compared to 2021, with an average result of 81.77%. This is because social assistance to access equality education has reached the desired target, which is as many as 22.814 people or 100%.

5.3 Transparency in accountability increase the effectiveness of social assistance spending in the DKI Jakarta Provincial Government

In the transparency dimension which consists of 3 indicators, namely informativeness, openess, and disclousure, it can be said that the management of social assistance

expenditure has been transparent, supported by an explanation in the LPPD from 2019 to 2022 which explains that the management of social assistance expenditure is carried out in accordance with applicable regulations. The average calculations carried out by researchers on LKPD and LPPD since 2019-2022 show less effective results for PKD social assistance. In 2020 and 2022, it was found that the distribution of social assistance did not meet the criteria based on the governor's regulation. From this explanation, it shows that actually the management of social assistance in the DKI Jakarta Provincial Government has been transparent, but in fact from 2020-2022 for PKD has not been fully effective.

6. Conclusion, Implication, and Recommendation

6.1 Conlusion

1) The application of accountability in the management of social assistance of the DKI Jakarta Provincial Government based on Jonathan Koppell's Theory (Koppell, 2005) has applied the principle of accountability, this can be seen from the implementation of the management of social assistance expenditure by applying the dimensions of transparency, the dimension of liability, the dimension of control, the dimension of responsiveness, and the dimension of responsibility.

2) The effectiveness in managing social assistance expenditure of the DKI Jakarta Provincial Government can be said to be ineffective in terms of the budget in the LRA with an average of 96.51% and the achievement of the number of people in the distribution of social assistance in 2020-2022, which is an average of 99.33%, but in the achievement of the number of people fulfilled in the distribution of PKD social assistance in 2019, it is said that the management of social assistance has been effective, Meanwhile, if you look at the calculation of the results of BPK's findings on the BPK LHP, it can be said that from 2019 to 2022, the discrepancy in social assistance receipts is decreasing.

3) Transparency in accountability has not been able to increase the effectiveness of social assistance spending as a whole, but by creating transparency can reduce data discrepancies in the findings of the BPK LHP, this transparency also continues to be improved through the process of data matching or data verification.

6.2 Implication

1) Theoretical Implications

This research can be a source of literature for future research that will conduct research with the same theme, namely related to the application of social assistance expenditure accountability using five-dimensional indicators from Jonathan Koppell's Theory (Koppell, 2005) and this research can be a reference for future researchers related to the accountability of financial reporting of social assistance expenditure.

2) Practical Implications

a) For the DKI Jakarta Provincial Government

The DKI Jakarta Provincial Government can further improve the ability of verifier employees so that data is constantly updated every time they want to disburse social assistance funds.

b) For City or Regency Governments, and Village Governments
The Provincial Government can conduct socialization and training for social assistance data verifiers in the City or Regency Government, and Village so that there are no data discrepancies in a certain period of time.

6.3 Recommendation

1) Further research is expected to expand the research object to more than one local government so that the results of the implementation of accountability and effectiveness can be compared.

2) It is recommended to communicate with the agency that is the object of the research from three months before the interview, in order to get enough respondents in accordance with the research objectives such as the Head of the relevant field.

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