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Financial and Non-Financial Accountability for the Hope Family Program at the Social Service of the City of Tarakan**Alfyanadi Rachmawan Mukti^{1*}, Driana Leniwati¹, Muhammad Wildan Affan¹, Ansa Meilia¹**¹Universitas Muhammadiyah Malang

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***Email:** alfyrchmawan20@gmail.com**ABSTRACT**

With the problems that arise in the Family Hope Program, the demands for accountability for public services for government officials are still not as expected by the community. This accountability is an important source of information for the community because it shows honesty and accuracy in the implementation of the program and shows the success of achieving the objectives of a program that has been implemented. This study uses a descriptive method with a qualitative approach. Research results Based on the results of the analysis and interviews, it can be concluded that financial accountability in the Family Hope Program has met financial accountability which consists of financial integrity, disclosure and compliance with laws and regulations. hope family program

Keywords: Financial Accountability, Non-financial Accountability, Family Hope Program

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INTRODUCTION

Financial accountability is the responsibility of public institutions to use public funds economically, efficiently, effectively, without waste and leakage of funds, and corruption. (Mahmudi, 2013) Financial accountability emphasizes budget size. Financial accountability is very important because financial management is a major public concern. For an accountability system in the public or government bureaucracy to be an important requirement for improving the quality of public services, the sensitivity of the public bureaucracy to respond to public needs and the availability of information from mandate givers is one of the criteria for accountable public services.

Public accountability is the obligation of the fiduciary (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the fiduciary (principal) who has the right and authority to demand such accountability. (Renyowijoyo, 2013). In fact, at present, the behavior and attitude of the public or government bureaucracy have not yet responded by showing a commensurate public demand.

One of the public services is the Family Hope Program. This program is a program issued by the Ministry of Social Affairs of the Republic of Indonesia in 2007 as an effort to accelerate poverty reduction. The Family Hope Program is a program of providing conditional social assistance to Very Poor Households (RTSM) which are designated as PKH beneficiary families). PKH itself is regulated in Social Minister Regulation No. 1 of 2018 concerning "Implementation of the Family Hope Program."

The phenomenon that occurs in Indonesia regarding the implementation of the Family Hope Program (PKH) seen from accountability in this program has problems, namely the lack of socialization in the complaint system and the slow subscription process carried out by the Ministry of Social Affairs when there are problems at the regional level which causes the community to not understand in terms of the complaint system. Apart from that, seen from financial accountability, the implementation of the Family Hope program in Indonesia has cut social assistance to the less fortunate and also the implementation of the Family Hope program in Indonesia is still experiencing problems in collecting data on the poor which is not fully valid and accurate.

With the problems that arise in the Family Hope Program, the demands for public service accountability for government officials are still not as expected by the community. This accountability is an important source of information for the community because it shows honesty and accuracy in the implementation of the program and shows the success of achieving the goals of a program that has been implemented. In the implementation of a program, it is indeed mandatory for government agencies to inform reports on the implementation of program activities that have been carried out so that good government can be realized. The realization of good government goals is also supported by the accountability of those in charge of implementing activities (Alawiyah et al, 2017).

Several previous studies discuss accountability in the family hope program, namely (Rohmah et al., 2015) who researched the Accountability Analysis of the Hopeful Family Program. it was found that the implementation of the Family Hope Program in Semampir District had fulfilled the administration of accountability, but on the criteria and mechanism of indicators in the administration of administrative responsibility it still did not fulfill administrative accountability and some factors supported the implementation of the Family

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Hope Program, namely clarity of procedures, and there were external parties overseeing the implementation Family Hope Program in Semampir District. Then researchers from (Rahmawati, n.d. 2020) who examined Accountability for the Distribution of Social Assistance for the Family Hope Program), it was found that the implementation of the Surakarta City Family Hope Program had fulfilled the administrative accountability version of Antonio Bar Cendon, but this accountability had not yet appeared in the indicators of the subject of affairs in handling data updates because it was not fast in handling data updates so that there are still beneficiaries who should no longer receive assistance but in reality are still receiving assistance. In addition, there was an inaccuracy in the targeting of beneficiaries because the data obtained from the DTKS could not be changed due to the termination of participation which became the authority of the regional stakeholders. Next (Rufaida, 2018) examines the Analysis of Accounting Information Systems for the Distribution of Funds for the Family Hope Program to Increase Accountability (Study on Executors of the Family Hope Program (PPKH) in Pagelaran District). The results of this study in the input analysis have used appropriate documents, there are only a few problems with data that is not updated and on form validation, the account opening form does not have a number or code for making the form, the analysis process is following technical instructions which means operational management of Fund distribution is as expected. Meanwhile, in the accountability analysis, PPKH output reporting is quite detailed because it is not following the SOP and does not describe information on the results of the distribution of these funds.

The problems that occur in Tarakan City regarding the implementation of the Family Hope Program are data collection that is not on target, secondly, regarding obstacles in the administration section, this problem is quite something to worry about because if the data/reports are inaccurate/accurate it will result in difficulty achieving the objectives of a program that has been implemented and it is also a responsibility in the implementation of the program that has been implemented.

METHODS

The type of research used in this research is descriptive with a qualitative approach. Types and sources of data in this study are primary data and secondary data. Data collection techniques in this study using interviews and documentation. And for data analysis techniques in the form of data reduction after that grouping the data then presenting the data and triangulating the data then drawing conclusions

RESULTS AND DISCUSSION

Table 1. Results and discussion

Financial Accountability		
Financial statements can be tested by an independent party	Corresponding	<p>The Budget Realization Report of a government program needs to be tested by an independent party so that all facts or information that can influence decision making must be clearly disclosed.</p> <p>According to the City Coordinator "The Budget Realization Report for the Family Hope Program is tested by an Agency/Institution that has professional authority and expertise in the field of financial audits, namely the Financial Audit Agency Representative for North Kalimantan Province"</p>

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Uniform form of financial reports	Corresponding	<p>In the form of uniformity of financial reports, it aims to be a reference for parties who use financial reports in making the right decisions</p> <p>According to the City Coordinator "In local government agencies, namely SP2D (Order for Disbursement of Funds) at the Social Service, they will receive an SP2D from the KPPN to provide information to the public that social assistance funds will soon be disbursed and can be used by them according to the components in PKH."</p>
A system that can guarantee the efficient use of resources	Corresponding	<p>A system that is successful in program activities/implementation is certainly supported by effective resources in the program's activities/implementation itself</p> <p>According to the City Coordinator "The Family Hope Program has the name P2K2, which is a system owned by PKH which aims to increase knowledge, understanding, regarding the importance of education, health and social welfare."</p>
Monitoring system that can oversee the management	Corresponding	<p>The supervision system is carried out by the police in the field, supervision in managing assistance data is carried out by the Social Service and supervision related to the management of social assistance funds is carried out by the inspectorate</p> <p>According to the City Coordinator "When the implementation of PKH is also supervised by the police, after the completion of the activity, there must be a meeting every month to make a report which will be reported to the inspectorate, and the inspectorate as oversight of reports on the results of activities that have been planned, after which it will be reported to the Ministry of Social Affairs."</p>
The financial statements are presented in comparative form for the last two years	Not Corresponding	<p>Comparison of financial statements is the final process in presenting financial reports to interested parties, usually comparisons over the last two years in order to obtain valid data regarding changes that occur in items in the financial statements.</p> <p>According to the City Coordinator "Regarding this matter, the BPK handles its financial reports, from reviewing/comparing the last two years, whether the last two there have been significant changes or not"</p>
Disclosure of financial and non-financial information	Corresponding	<p>In terms of disclosing financial information, the Social Service knows the social assistance funds that will be distributed to kpm, and kpm knows an activity that will be carried out which is called non-financial performance</p> <p>According to the City Coordinator "The Tarakan City Social and Community Empowerment Service as the Executor of the Family Hope Program knows information about the PKH social assistance funds that have been channeled to Tarakan City. So the Ministry of Social Affairs will provide these funds to the public through the available banks in Tarakan City, after which the recipients of this social assistance will create a bank account, later each stage will be distributed to the recipients of this social assistance, with notes according to the components. So at the end of every year the Office of Social Affairs and Community Empowerment holds a performance appraisal meeting, from this meeting presenting the evaluation</p>

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		<p>results for the past year. And there is no compensation for the compensation we receive from the Ministry of Social Affairs, because this social assistance is only for people who need it. So the Tarakan City Social and Community Empowerment Service is only an intermediary between the community and the government."</p>
<p>Deadline for submission of financial reports to stakeholders</p>	<p>Corresponding</p>	<p>compliance with laws and regulations, namely submission of financial reports to stakeholders. Formally, the obligation to submit issuer Financial Statements (LK) is regulated by Bapedam Regulation No. KEP-346/BL/2011 regarding Submission of Periodic Financial Reports of Issuers or Public Companies.</p> <p>According to the City Coordinator</p> <p>"In my opinion, the delivery regarding the PKH budget is clear, because the distribution of social assistance is distributed in 4 stages a year, in stage 1 in January, February, March, in stage 2 in April, May, June, in stage 3 in July, August, September and in stage 4 in October, November and December. After the distribution is completed, the stages will be reported to the Inspectorate through a monthly meeting by the Social Service and after being reported to the Inspectorate will report to the center,</p>
<p>Non-Financial Accountability</p>		
<p>Program Understanding</p>	<p>Corresponding</p>	<p>Understanding of the program to recipients of the program is something that needs to be known by recipients so that they do not only accept but know the program that has been obtained by the recipient</p> <p>According to KPM</p> <p>"As far as I know, PKH is an assistance program from the Ministry of Social Affairs or the Ministry of Social Affairs. I learned about this program through word of mouth, from neighbors who work at the Social Service, that there are programs that can help poor people and who know more when there is socialization from the Social Service. Social Service at the Citizens' Hall where I live. (Interview on 24 June 2022 at KPM Residence)."</p>
<p>Right on target</p>	<p>Corresponding</p>	<p>On target in social assistance it is necessary to investigate whether it is really on target, there is no such thing as not being on target</p> <p>According to KPM</p> <p>"In the past, one of the beneficiaries in my area felt that PKH assistance was not disbursed to the beneficiaries. After being examined by the PKH Facilitator, it was true that there had been an incident where the target was wrong in receiving PKH assistance, which he should have received but someone who had received it. But Alhamdulillah, now all the KPM are receiving this PKH social assistance fund."</p>
<p>Punctuality</p>	<p>Corresponding</p>	<p>The timeliness of this social assistance towards the effectiveness of the distribution of pkh social assistance.</p> <p>Distribution of PKH Social Assistance has been arranged in 4 stages</p> <p>According to KPM</p>

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		"As far as I know, there are 4 stages of PKH distribution. So when the distribution is done, our group leader will coordinate with us, that this month there will be a meeting with assistants, as well as providing information about how PKH social assistance has been disbursed, so we check through the ATM and later we will use it. such assistance with my needs.
Achieved Goals and Real Change	Corresponding	<p>The achievement of the objectives of a program is the accountability for the successful implementation of a program that has been created</p> <p>According to KPM</p> <p>"Alhamdulillah, after I received PKH social assistance, I could access education services for my child and health services for my third child who was only 3 years old. So in my opinion the PKH Program really helped me.</p>

Source: Processed data

Table 2. Results of Data Analisisi

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Non-Financial Accountability		
Understanding Program	Corresponding	<p>Understanding of the program to recipients of the program is something that needs to be known by recipients so that they do not only accept but know the program that has been obtained by the recipient</p> <p>According to KPM "As far as I know, PKH is an assistance program from the Ministry of Social Affairs or the Ministry of Social Affairs. I learned about this program through word of mouth, from neighbors who work at the Social Service, that there are programs that can help poor people and who know more when there is socialization from the Social Service. Social Service at the Citizens' Hall where I live. (Interview on 24 June 2022 at KPM Residence)."</p>
Right on target	Corresponding	<p>On target in social assistance it is necessary to investigate whether it is really on target, there is no such thing as not being on target</p> <p>According to KPM "In the past, one of the beneficiaries in my area felt that PKH assistance was not disbursed to the beneficiaries. After being examined by the PKH Facilitator, it was true that there had been an incident where the target was wrong in receiving PKH assistance, which he should have received but someone who had received it. But Alhamdulillah, now all the KPM are receiving this PKH social assistance fund."</p>
Punctuality	Corresponding	<p>The timeliness of this social assistance towards the effectiveness of the distribution of pkh social assistance.</p> <p>Distribution of PKH Social Assistance has been arranged in 4 stages</p> <p>According to KPM "As far as I know, there are 4 stages of PKH distribution. So when the distribution is done, our group leader will coordinate with us, that this month there will be a meeting with assistants, as well as providing information about how PKH social assistance has been disbursed, so we check through the ATM and later we will use it. such assistance with my needs.</p>
Achieved Goals and Real Change	Corresponding	<p>The achievement of the objectives of a program is the accountability for the successful implementation of a program that has been created</p> <p>According to KPM "Alhamdulillah, after I received PKH social assistance, I could access education services for my child and health services for my third child who was only 3 years old. So in my opinion the PKH Program really helped me.</p>

Sources: processed data

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DISCUSSION**a) Implementation of Financial Accountability**

(Mardiasmo, 2009) argued about the definition of financial accountability is the provision of information and disclosure of financial activities and performance to all interested parties (stakeholders) so that public rights, namely the right to know (right to be kept informed) and the right to have their aspirations heard (right to be heard and to be listened) can be fulfilled.

b) Financial Statements tested by an independent party

In general, financial statement analysis aims to determine the level of effectiveness and efficiency of a company's/organization's financial performance. The Report on the Realization of the Budget for the Family Hope Program in Tarakan City for 2021 has been tested by the Financial Audit Agency for the Province of North Kalimantan. In the Regulation of the Minister of Home Affairs (Permendagri) Number 32 of 2011 and the Regulation of the Ministry of Home Affairs (Permendagri) concerning Amendments to the Regulation of the Minister of Home Affairs Number 32 of 2012 concerning Guidelines for Granting Grants and Social Assistance Sourced from the Regional Revenue and Expenditure Budget. The Regulation states that social assistance is planned, and tested by the Financial Audit Agency as material for accountability reports on the distribution of social assistance, social assistance in the form of money is recorded as the realization of the type of social assistance in PPKD in the relevant budget year. as the results of the research found by (Azizah, 2018) that the report on the realization of the family hope program budget in the Performance sub-district has been tested by the State Treasury Service Office (KPPN) of Malang City. With this, the aim is to find out that the social assistance budget is distributed to all participants who receive social assistance so that irregularities that often occur such as inaccurate recipient data reports, data leakage and the risk of being misused by certain groups/ruling elites will not occur.

a. Uniform form of financial reports

The principle of uniformity refers to the determination of the use of the same accounting principles in the process of preparing financial reports so that it can be a reference for parties using reports in making the right decisions. In local government agencies, the uniformity of report forms found is SP2D (Order for Disbursement of Funds). Based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 190/PMK.05/2012 concerning Procedures for Payment in the Context of Implementation of the State Revenue and Expenditure Budget, SPM submitted to the KPPN can be used as a basis for issuing SP2D, then, KPPN records the down payment guarantee using the SP2D application. KPPN cannot issue SP2D if the Work Unit has not sent agreement/contract data along with ADK for payment of SPM-LS to goods/service providers or a list of changes in employee data along with ADK (Computer Data Archives) submitted to KPPN. To issue an SP2D regarding Social Assistance, the Tarakan City Social Service must send an Agreement/Contract along with the ADK for SPM-LS payments to the Ministry of Social Affairs through the KPPN which serves as the basis for issuing the SP2D for the Social Assistance Budget in Tarakan City. So that the existing SP2D at the Directorate of Family Social Security is matched with the distribution data available at the channeling bank in Tarakan City. In the Performance Agreement, the Head of the Social Service for 2022 has attached Strategic Targets, Performance Indicators, Programs to be implemented and the Budget/Ceiling made so that

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the KPPN will record the down payment guarantee using the SP2D application and report it to the Ministry of Social Affairs and the aid budget social services will run in the year concerned. This is in line with (Azizah, 2018) That SP2D regarding social assistance in the Performance sub-district will be obtained by the Social Service from the KPPN which will later be given to the Ministry of Social Affairs and the social assistance budget will be distributed in that current year. So uniformity in local government agencies is the Fund Disbursement Order (SP2D).

A) A system that can guarantee resources efficiently.

This means that if it is related to the family hope program, it is a measure of an implementation that is assessed from its resources efficiently in achieving the desired success. In the Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 1 of 2018 concerning the Family Hope Program. The implementation system for the Family Hope Program is through assistance provided by PKH assistants to accelerate the achievement of one of PKH's goals, namely:

a. Group Meeting

Group meetings are routine activities facilitated by social assistants to carry out administrative and educational tasks by providing information regarding PKH rules and regulations, as well as access to health, education and social welfare services according to the needs of KPM PKH.

b. Family Capacity Building Meeting (P2K2)

P2K2 is a structured learning process to accelerate behavior change in KPM PKH. During the P2K2 learning process, it is mandatory to deliver material called the "P2K2 Module". The p2k2 module is a structured learning module to improve the life skills of KPM PKH with the main focus on the economic, education, health and social welfare sectors. So that the success of the family hope program is achieved. In the implementation of the Family Hope program in Tarakan City, PKH Facilitators routinely hold group meeting systems by gathering PKH KPM, discussing problems that occur to them and always providing material from the p2k2 module. Meanwhile, the research results (Hia et al., 2021), found in learning materials, social assistants have carried out the delivery of major module titles, presentation of session titles, presentation of learning objectives and the core of learning to beneficiaries in group meetings.

c. Monitoring system that can oversee the management,

Supervision is the process of ensuring that all programs are carried out according to what has been planned. In the Ministry of Social Affairs Regulation Number 1 of 2018 concerning the Family Hope Program it is stated that Guidance and Supervision, guidance and supervision aim to improve the quality of service to PKH beneficiaries. The implementation of the family hope program in Tarakan City is called supervision and control, the first is supervision from the police which aims when the implementation runs smoothly, and the second is the social service responsible for implementing the hope family program in Tarakan City and the third by the BPK as overseeing the distribution of social assistance. In research ((Rahmawati, 2020.) there are several supervisors or controllers in the implementation of PKH in Surakarta City. Oversight is from the national level, namely Bappenas, BPK, apart from the national level there is also at the regional level, namely the Regional Government and the Social Service, but the person in charge remains the Social Service.

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d. Disclosure of financial and non-financial information,

Disclosure of financial information is how the financial condition of a business, individual, organization and country, starting from the way it is managed, increases and allocations. For non-financial information, the opposite of financial, in general, non-financial matters related to the results of activities carried out other than finance. In the Regulation of the Ministry of Social Affairs of the Republic of Indonesia Number 1 of 2018 concerning the Family Hope Program. Disclosure of financial and non-financial information on the Family Hope program is called reporting. So that in this report the head of the social service submits an implementation report and an accountability report. Disclosure of financial and non-financial information on the Family Hope Program at the Tarakan City Social Service found that SP2D is financial and non-financial information that is known by the Tarakan City social service. in the SP2D it has been stated from the budgeted budget/ceiling as well as the program implementation plan that will be implemented for the current year, so it does not fully provide clear and detailed information regarding implementation reports and accountability reports on the implementation of the Hope Family Program following Standard Operating Procedures (SOUP). As the results of research put forward by (Rufaida, 2018) that the reports made have not been able to provide more accurate financial and non-financial information regarding the distribution of funds for the Family Hope Program in the Performance District.

e. Disclosure of information on company/organization activities and board members.

A company/organization must provide information about activities that are being carried out so that all parties concerned can know from this information. At the Tarakan City Social Service, information about the activities that are being carried out is informed through the social service website, namely (tarakankota.go.id). in the Regulation of the President of the Republic of Indonesia Number 29 of 2014 concerning Government Agency Performance Accountability Systems, Is a systematic series, of various activities, tools, and procedures designed to determine and measure, data collection, classification, accountability and improving the performance of government agencies. So that the Tarakan City Social Service is accountable for disclosing information about organizational activities and information about board membership in the Tarakan City Social Service. This can be accessed in the Tarakan City Social Service and Community Empowerment Performance Report for 2021 on the Social Service Office website. However, for the Field Team related to the Implementation of the Family Hope Program in Tarakan City, there was no explanation regarding the information from the Family Hope Program Field Team. From the results of interviews, the Tarakan City Social Service has its team addressing social needs in Tarakan City, namely the Family Hope Program Implementation Unit. The implementing unit for the Family Hope program is Non-ASN Workers. Non ASN Workers are Honorary Workers (THK-II) who are recorded in the National Database of the State Civil Service Agency and Non ASN Employees who have worked in Local Government Agencies.

b) Implementation of Non-Financial Accountability

According to the State Administration Agency, non-financial accountability is accountability for benefits. The benefits accountability gives to the results of achieving the goals of government activities as well as the positive impact received by the community regarding the implemented government activities. Indicators of achieving accountable

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success are Program Understanding, Right on Target, On Time, and Achievement of Goals and Real Change.

a. Program Understanding

Understanding of the program has fulfilled the success that is accountable from the results of interviews, several beneficiary families (KPM) have understood the program for which they received the assistance, either through word of mouth or through outreach that has been carried out by the Social Service, which means that the community can help provide information regarding the family of hope program for people who have not received the PKH social assistance. In this case, according to the policy and regulation of the Minister of Social Affairs of the Republic of Indonesia Number 1 of 2018 concerning the Family Hope Program, understanding the PKH program can be through socialization or by holding family capacity building meetings (P2K2). that the achievement of understanding of the program on PKH beneficiaries is quite accountable from the results of interviews with PKH beneficiaries regarding the SOP for the Implementation of the Family Hope Program in Tarakan City.

b. Right on target

The targeting accuracy also needs to be known by the community so that events whose names are not on target for social assistance do not, in this study, it was found that the beneficiaries would be informed by the Social Service through the PKH Facilitators that a group was created according to the area so that PKH social assistance recipients would all receive social assistance according to their area. each. This is following the policy and regulation of the Minister of Social Affairs of the Republic of Indonesia Number 1 of 2018 regarding PKH targets which have been registered in the integrated data of the program for handling the poor which have components of health, education and social welfare, thereby reducing the risk of not being on target in the distribution of PKH social assistance. if deviations are made either by officers or participants. The hopeful family program has complaints about the hopeful family program. The complaint system aims to receive complaints from various parties when irregularities are found, such as not being on target. If there is a deviation that is not on target, the complaint that is carried out is first to do it first, if the report received is not on target, then it will be investigated first by asking the administration section whether it is true that the recipient of this social assistance does not receive social assistance but other parties are recipients of social assistance that.

After the complaint, the reporting party awaits a response from the authorities and asks for follow-up, on what sanctions will be given to the perpetrator by changing the position of the recipient of pkh social assistance.

c. Punctuality

The Family Hope Program in its distribution has been divided into 4 stages so that what is called slow distribution does not occur, because through these 4 stages, every month it will be distributed according to the stages, so it is following the timely distribution. This follows the policies and regulations of the Minister of Social Affairs Number 1 of 2018 concerning the Family Hope Program. This is when the family hopes program budget runs, through 4 stages, to maximize the distribution of the hope family program. In distributing the social assistance program for the family of hope, it is divided into 3 components for the distribution of social assistance, namely;

a. The Health Component includes;

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- a. Pregnant/ Postpartum Women: Max 2nd (two) pregnancies
- b. Early childhood: Max 2 (two) children
- b. The Education Component includes;
 - a. Elementary school children: Max 1 (one) child
 - b. Middle School Children: Max 1 (one) child
 - c. High school children: Max 1 (one) child
- c. Social Welfare Components, including;
 - a. Elderly (70 years): Max 1 (one) Elderly
 - b. Severe Disabilities: Max 1 (one) DB

So that the timeliness of the distribution of pkh social assistance has been scheduled and planned by the Ministry of Social Affairs, so social assistance recipients do not need to worry about the distribution of social assistance which does not know when it will be disbursed to them.

Achievement of Goals and Real Change

The formation of the Family Hope Program has the goal of reducing the poverty rate that occurs in Indonesia, one of which is the City of Tarakan, the implementation of the Hope Family Program has met the goals achieved in implementing the Family Hope program itself, from the results of interviews that every year there is a reduction in social assistance recipients, which has met the needs of the community and their economy has improved, it is an achievement of the family hope program as well as real changes that have occurred to the community, namely they have experienced social changes that previously did not understand about the economy, education and social welfare, so now they can understand how to expenditure control, maintaining the health of pregnant women, early childhood and the needs of their parents.

Real change is a form of change felt by a person or group for the implementation of activities/programs that have been carried out by the government/regional government. These changes can have positive or negative impacts, depending on the implementation process carried out by the implementing party according to the plans and legal provisions that have been determined.

Based on the research and analysis that has been carried out, the results of the study state that the Social Service has been able to carry out PKH following existing regulations. If it is related to public sector accounting theory, it can be said that the Social Service has carried out its duties with full responsibility in carrying out programs made by the government for the community, in implementing programs made by the government the community also feels helped by the assistance programs made by the government.

CONCLUSION

Based on the results of the analysis and interviews, it can be concluded that financial accountability in the Family Hope Program has fulfilled financial accountability consisting of financial integrity, disclosure and compliance with laws and regulations, but this account has not yet been shown in the disclosure indicators of financial statement points presented for a comparison of the last two years, because if you could make the wrong decision for the implementation of the Family Hope program further, so that the KPM data that should not have received Pkh social assistance, but instead received Pkh social assistance again,

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In non-financial accountability, it is concluded that beneficiary families (KPM) have met the standards of success for the implementation of the Family Hope Program, which KPM feels very helped by the existence of this PKH social assistance. One of them was helped by real changes, namely, KPM became aware of the program they were receiving assistance from, there was also from a health perspective, KPM became routine to check the health of pregnant women and young children and the elderly.

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