

THE PUBLIC ACCOUNTABILITY MODEL OF THE UNITED BANTEN PEOPLE'S SOCIAL SECURITY (JAMSOSRATU) AT THE BANTEN PROVINCE SOCIAL SERVICE

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Abstract

The focus of this research is on the public accountability of Banten Bersatu Social Security (Jamsosratu) at the Banten Province Social Service. The approach in this research is carried out by exploring the issue of public accountability which aims to obtain a clear picture of the accountability of Jamsosratu at the Social Service of Banten Province. The research method used is descriptive qualitative method by observing and exploring the behavior of the object under study and to find a comprehensive and in-depth picture of the object under study, and theory is used as an approach to research problems with data sources consisting of primary data sources and secondary data through observation. , documentation analysis, in-depth interviews and data validity were carried out using triangulation techniques through checks, checks and confirmations between the results of observations, analysis of documentation and interview results. The results show that the 5 (five) dimensions of Jamsosratu's public accountability at the Social Service of Banten Province which include the dimensions: 1) law and honesty, 2) program, 3) managerial, 4) policy and 5) financial, all of which must exist or not. In addition, there are factors that become obstacles and hinder the process of preparing Jamsosratu's public accountability, including employees who lack commitment, lack of capability, and the lack of optimal leadership roles in realizing public accountability. The public accountability model of the United Banten People's Social Security (Jamsosratu) which is effective at the Banten Province Social Service is the system model. The effectiveness of Jamsosratu's public accountability is determined by the dimensions of accountability: 1) law and honesty, 2) managerial, 3) program, 4) policy, 5) financial, 6) professionalism, and 7) code of ethics. The seven dimensions must exist, be implemented and integrated with supervision and control from the leadership. Modification of the theory that researchers put forward, namely by adding 2 (two) dimensions, namely 1) Dimensions of Professionalism, and 2) Dimensions of the code of ethics. And this is a finding in this study (Novelty). The findings of this study greatly strengthen accountability and can be used as a basis for integrated organizational performance in Jamsosratu public accountability reporting at the Banten Province Social Service. The substance of this study, that the Jamsosratu public accountability at the Social Service of Banten Province is effectively determined by the dimensions: 1) law and honesty, 2) program, 3) managerial, 4) policy and 5) financial, 6) professionalism, 7) code of ethics, can be implemented with an accountability system model that is integrated with a public accountability reporting system with the public interest of the people of Banten Province which is transparent and democratic.

Keywords: Public Accountability, Social Security, Social Service

A. INTRODUCTION

Accountability has the meaning as an obligation that must be carried out and accounted for by a person or government organizational institution in fulfilling a legally accountable public sector and the established regulations related to the process of carrying out duties in service, monitoring reporting to avoid unfair collusion, corruption and nepotism. As described in Presidential Regulation No. 29 of 2014 regulates the Performance Accountability System for Government Agencies. In a democratic government system, public accountability can

guarantee government institutions or employees to fulfil their obligations to the community in accordance with what is mandated by the constitution, including providing guarantees for fulfilling community rights, providing public sector services (Halim, 2012; Digidowiseiso, 2022).

Accountability issues are reflected in the process and outcome aspects. If the pattern of formulating work programs, policies, and budgets is still oligarchic and/or monopolistic, the process can be ascertained to be unaccountable. On the other hand, if it is democratic, fair, objective, honest and transparent, then the accountability can be ascertained to have an accountable, effective and accountable weight. The phenomenon in public accountability issues of the United Banten People's Social Security at the Banten Provincial Social Service is related to work programs, budgets, policies that are very complex, especially in efforts to overcome poverty, social welfare which in this case is a product of Banten Province in the form of social security which is The technical implementation is carried out by the Banten Province Social Service.

Bangten Bersatu Social Security is an effort to overcome social problems including poverty, namely through policies which include, namely, temporary or temporary assistance that is given within a certain period of time to socially assisted residents who are unable to improve their level of social welfare and are able to carry out their duties. Normal social function of community life, spiritually, physically, and socially. The implementation of social welfare in the Banten Province is basically carried out in line with national development policies in the field of social welfare. Jamsosratu is a manifestation of the Banten Provincial Government's commitment to address social welfare issues, especially regarding efforts to solve poverty problems in Banten Province through the provision of conditional non-cash social assistance by carrying out its commitments and obligations, namely accessing basic education and welfare services which are followed up by public accountability as a form of the government's responsibility to improve the welfare of society in general (Alwi, 2014).

The phenomenon of the not yet optimal public accountability of Jamsosratu in Banten Province is a phenomenon of public administration that is also related to social conditions, especially in an effort to realize social welfare in line with the 1945 Constitution, however, accountability cannot be sure that Jamsosratu is effective, efficient, right on target and on purpose. or not, because it is not yet known from the aspect of public accountability, this is deemed necessary to be analyzed in depth. Based on the Central Statistics Agency (BPS) Banten, there has been an increase in the poverty rate since the Corona Covis 19 pandemic. From more than 641,000 poor people in September 2019 or 4.94 percent, there was an increase of 775 thousand residents or 5.92 percent in March 2020.

The Banten Provincial Government in the implementation of social welfare seeks to be directed, integrated, and sustainable in the form of social services in order to meet the basic needs of every citizen, which includes social rehabilitation, social security, however, so far this is not considered optimal, and in fact it still exists. Obstacles and barriers. The above facts require social protection efforts to prevent and deal with risks from social shocks and vulnerabilities. Social protection can be in the form of social security to ensure that all Banten

people can meet their basic needs for a decent life, including handling problems with social welfare called PMKS, families or community groups who are experiencing social, moral and material barriers so that they cannot carry out their functions to meet the minimum needs both physically, spiritually and socially, so that it requires government assistance to recover and can carry out its social functions is still in the process of improvement (Bar, 2009).

The issue of public accountability of Social Security at the Social Service of Banten Province is related to the role of the government (executive) in overcoming poverty, social welfare, and also the government's obligation to account for work results in a transparent, fair and accountable manner in an effort to overcome poverty and social welfare issues of the community which are subject to the following conditions: accountable for the performance of employees and organizations, budget funds, which are summarized in government governance, public management and legal aspects in the sense of honesty, transparency, fairness.

Public accountability as a form of guarantee that a policy is legal, this is very important because it involves the validity of information that reflects the existence of democratic, political, economic, aspiration and fair values because it involves the role of the government and the environment, including the community or the people as the holder of sovereignty. In accountability, there are two things that need to be considered, namely the first state institutions at the center and those in the regions. Both operational costs and high resource requirements must be oriented and aimed at achieving high performance. In this regard, the provincial government of Banten cannot be sure of success in the implementation of Jamsosratu, because the success of Jamsosratu accountability starts from planning, procedures, processes that must be in accordance with the results achieved. Meanwhile, so far this has not been fully achieved (Alnoor, 2010).

The realization of public accountability is the main goal of public sector reform; demands for public accountability require institutions, public sector bureaucracies to place more emphasis on horizontal accountability, not just vertical accountability. The demand that then arose was the need for a program of activity and financial reports to be made, which at the same time described the performance of public sector institutions or organizations. Public policy cannot be separated from implementation efforts, because no matter how good a public policy is without implementation it will be in vain. Likewise, public accountability is an important part that must be carried out by the government in a certain policy that is implemented and must be accounted for as well as reporting and publication as a form of accountability for the rights and obligations of the government (George & Farnham, 2011).

This means that, in addition to this, researchers can understand and reveal public accountability for the social security of the United Banten People and find out what factors are the obstacles to public accountability, and are able to produce an appropriate and effective public accountability model in the United Banten People's Social Security at the Service. Banten Province Social Affairs which also reveals poverty alleviation efforts carried out by the Banten Provincial Government. So based on the description and description of the background of the problem above, the researcher is interested in further developing an in-

depth study of how public accountability for social security for the people of Banten is united (Jamsosratu) at the Banten Provincial Social Service.

B. METHOD

The method used in this research is descriptive analytical with a qualitative approach, namely describing a phenomenon through descriptions in the form of sentences and language using natural or naturalistic methods. The type of information source data in this study consisted of primary data and secondary data. Primary data sources are in-depth observations of respondents in the Banten Province Social Service environment by involving sources of information from several officials relevant to their main duties and functions as public officials as well as from various parties deemed relevant to the substance of the research through interview techniques and Focus Discussion activities. Group, focused discussion attended by public officials, academics and stakeholders (Sugiyono, 2013).

Meanwhile, data analysis is carried out interactively and continues until it is complete, so that the data is saturated, while the activities include data reduction by classifying, directing, removing unnecessary data and organizing data, so that in this way the final conclusions can be drawn. checked and verified, then the data presentation is carried out with the aim of presenting data in certain targets that are easy to understand and presented in a form that is easy to understand, and finally verify and draw conclusions according to the validity of the data which is a process of data validity to obtain objective data.

C. RESULTS AND DISCUSSION

a. Banten People's Social Security Public Accountability Unites in the Banten Province Social Service Organization

Accountability is a complex concept that is more difficult to implement than eradicating corruption. The realization of public accountability requires public sector institutions to place more emphasis on horizontal accountability, namely accountability to the wider community, not just vertical accountability, namely accountability for managing funds to higher authorities. The demand that then arises is the need to make external financial reports that can describe the performance of public sector institutions (Nicholas, 2004).

Performance Accountability of Government Agencies is a manifestation of the obligation of a government agency to account for the success and failure of the organization's mission in achieving the goals and objectives that have been set through a periodic accountability system. The realization of this responsibility is then compiled and submitted in the form of a report called the Government Agency Performance Accountability Report (LAKIP).

In Presidential Instruction No. 7 of 1999 it is stated that the purpose of the Performance Accountability System for Government Agencies is to encourage the creation of accountability for the performance of government agencies as one of the prerequisites for the creation of a good and reliable government. The Government Agency Performance Accountability System is implemented for all main activities of government agencies that contribute to the achievement of the vision and mission of government agencies. It is also

stated in the Presidential Instruction that the targets of the accountability system for the performance of government agencies are to make government agencies accountable so that they can operate efficiently, effectively and responsively to the aspirations of the community and their environment, to create transparency in government agencies, to realize public participation in implementing national development and to maintain public trust. to the government (Wahyudi, 2005).

By taking into account the Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning the Performance Accountability System of Government Agencies, General Provisions Article 1 In this Presidential Regulation what is meant by: 1. Government Agency Performance Accountability System, hereinafter abbreviated as SAKIP, is a systematic series of various activities, tools , and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance to government agencies, in the context of accountability and performance improvement of government agencies.

Accountability is the obligation to convey accountability or to answer and explain the performance and actions of a person/legal entity/collective leader of an organization to parties who have the right or authority to ask for information or accountability. The results of research on public accountability of the United Banten People's Social Security at the Provincial Social Service can be known through a description with a general description, namely accountability is a system that ensures consistent use of resources based on applicable laws and regulations, which refers to the Presidential Regulation of the Republic of Indonesia Number 96 2015 in conjunction with Presidential Regulation Number 15 of 2010 concerning the Acceleration of Poverty Reduction. Presidential Regulation Number 63 of 2017 concerning the Distribution of Non-Cash Social Assistance and also the Governor of Banten Regulation Number 16 of 2015 concerning Implementation Guidelines for the United Banten People's Social Security shows the level of achievement of goals and targets that have been set, accountability oriented to the vision, mission, results, and the benefits obtained by the Banten Province Social Service organization (Mardiasmo, 2002; Suharyono & Digdowiseiso, 2021).

In line with these rights, the theme for the development of Banten Province in 2022 is, Banten which is advanced, independent, competitive, prosperous and has good character by creating good governance, building and improving infrastructure quality, increasing access and equitable distribution of services. Quality education, increasing access and equity of quality health services and improving the quality of economic growth and equity. The purpose of public accountability is to fulfil obligations and demonstrate responsibility as well as to improve the performance of public organizations and employee performance, especially the accountability of the Banten Province Social Service organization to the community. In fact, Jamsosratu's accountability has received appreciation from the Governor of Banten, Wahidin Halim (WH), stating that Banten Province is heading for an accountable, responsible, clean, grateful government and always appreciates the achievements of the government so far.

In 2021, there are nine (9) things that need attention in the corruption prevention program, namely optimizing the APBD planning application, administering permits, asset certification, fulfilling functional personnel for the procurement of goods and services, optimizing local taxes, implementing bureaucratic simplification through the conversion of structural positions. Become functional, implementing the development of an integrity zone towards a corruption-free area, implementing PP No. 72 of 2019 concerning the Organizational Structure of the Inspectorate, and implementing the Omnibus Law regarding the ease of regional investment. Public accountability in the current era of openness to public information continues to improve, especially in optimizing Jamsosratu's public accountability. This is indicated by the participation of public organizations in monitoring and evaluation as well as public bodies that are categorized as informative in line with the strong intention of Banten Province, especially with regard to Jamsosratu public accountability.

Public information disclosure plays a role in overseeing the achievement of public information disclosure and overseeing Jamsosratu's public accountability at the Banten Province Social Service. The management of public information disclosure also encourages public participation in good public information management, because the State guarantees citizens to obtain information as one of the characteristics of a democratic country (Sidiq et al., 2020; Sidiq et al., 2021). Banten Province Social Service regarding its technical role in the implementation of Jamsosratu has not been fully supported by information accountability to build public trust, and has not even developed new innovations by utilizing information technology (IT) to encourage public understanding of government policies, especially in Jamsosratu accountability. On the other hand, the importance of Jamsosratu public accountability information that is correct, accurate, and not misleading and strongly encourages information disclosure and strengthens good governance, especially at the Banten Province Social Service, in addition to motivating public organizations in carrying out the mandate of the Public Information Openness Act (Nuryanti, 2015).

With the continuation of the Jamsosratu program on an ongoing basis based on a legal basis, namely the Banten Governor Regulation Number 16 of 2015 concerning Guidelines for the Implementation of Social Security for the Banten People Unite with the Grace of God Almighty, the Governor of Banten, in line with what is implied in CHAPTER VII Implementation of Jamsosratu Article 23 (1) Jamsosratu as part of the Social Security and Protection Program is carried out continuously for a period of 5 (five) years, starting from 2013 to 2017 and it is possible to continue again. This means that the Jamsosratu program in this regard is seen as accountable and trusted by the community, although in terms of legal accountability and honesty, managerially, programmatically, policy-wise and financially it cannot be said to be effective.

Within the government itself, there has begun to be greater attention to assessing the feasibility of government management practices which include the need to improve management accounting systems, financial accounting systems, financial planning and development, monitoring and auditing systems, as well as various financial implications of

the policies implemented. Government If observed in more depth, public sector accounting has a vital role and is a subject for discussion from both academics and public sector practitioners. Public sector organizations are currently facing pressure to be more efficient, taking into account the economic and social costs, as well as the negative impact of their activities. In the last two decades there has been a rapid development (accounting) in the public sector. The term "public accountability, value for money, public sector reform, privatization, good public governance," has quickly entered the public sector dictionary. Issues that arise in the public sector are a series whose roots are demands for the creation of good public and corporate governance. These issues were then followed by the emergence of new issues, for example the demand for public sector reforms that were oriented towards the formation of public sector organizations that were economical, efficient, effective, transparent, responsive, and had effective public accountability (Dwijodijoto, 2003).

A form of organizational culture (organizational entity) that is accountable is an organization. The Banten Provincial Social Service has not been able to fully present information openly regarding the details of the Jamsosratu program, managerial and financial, although so far there have been no problems during the operation of the Jamsosratu accountability implementation which allows outside parties (e.g. the legislature, auditors, or the public at large), to review the information. And if needed there must be a willingness to take corrective action.

Jamsosratu's public accountability at the Banten Province Social Service implies that it is not yet clear and can it be categorized that Jamsosratu is accountable? Accountable to the public (society) and the public must be in a position to be able to access that information (public information media). The government is said to be accountable when it is able to show citizens (society) about (1) what they get from the use of public funds for service products (2) how the financing of these funds benefits/benefits their lives (3) the extent to which the effectiveness and efficiency in use of public funds. In essence, the substance of accountability is not only what has been done by the government but also the results achieved from government actions. To determine the degree of government accountability, it is necessary to develop a new measurement and reporting system. This measurement and reporting system is called a "performance measurement system" or sometimes called a "performance accountability system" even now it is often referred to as an "outcome and performance measurement system", because to emphasize that in reality "outcome" is something important to measure performance (Idris, 2015)

Regarding Jamsosratu's finances, from the point of view of Accountability for legality, the accountability process relates to whether there are adequate procedures implemented to carry out Jamsosratu activities, as well as to ensure whether certain activities are carried out as previously determined. Performance, program, and policy accountability successively emphasize the performance, programs, and policies presented by the Banten Provincial Social Service. The government's performance at the Banten Province Social Service has recently been in the public spotlight, especially in the management of public funds, especially in the accountability of the United Banten People's Social Security (Jamsosratu).

The absence of Jamsosratu accountability from the legal and honesty dimensions, it can be stated that Jamsosratu's accountability in terms of law and honesty can be seen as an act of violating State Administration law, and does not only include violations of the provisions of the laws and regulations governing the implementation of state welfare interests that comply with public law. , but also includes the actions of officials or public administration bodies that are contrary to the general principles of government. So this fact will encourage the emergence of a sanction. In terms of implementation, it will allow administrative sanctions, administrative sanctions are actions that are quite effective compared to criminal sanctions, because administrative sanctions can be carried out directly by the relevant administrative officials in line with the inherent supervision (Waskat) by the leadership without waiting for a court decision first and fulfilling requirements for administrative violations.

Managerial accountability in Jamsosratu activities is technically carried out by the Banten Provincial Social Service by making efforts to regulate the balance of a management related to the provision of social assistance by planning, managing and supervising activities in management, plus determining quality standards, conducting evaluations and providing assistance. Good influence on all employees involved. However, all of these managerial activities were not reported in an administrative manner through Jamsosratu's public accountability in relation to managerial, so it could not be said to be effective or efficient from a managerial point of view (Nasihudin, 2018).

As an affirmation, it can be formulated that the Jamsosratu managerial accountability report is an accountability report relating to Jamsosratu affairs within the Social Service organization formally which is made for organizational purposes as well as for leadership needs in making decisions and then taking action. This includes a financial report on financial information on the activities of the Social Service in the Jamsosratu program for an accounting period that can be used to describe organizational performance at the Social Service which serves to provide evidence of accountability for the implementation of an activity; As an evaluation material for the implementation of further activities; As a basis for making certain decisions or policies.

b. An Effective Model of Public Accountability for the United Banten People's Social Security (Jamsosratu) at the Banten Provincial Social Service

Jamsosratu's public accountability at the Banten Provincial Social Service is the main issue and becomes an interesting focus and attracts public attention in Banten Province. Public accountability implies that policy implementers must ultimately be held accountable for their services to the community, especially the responsibility for Social Assistance which has a fairly large budget and is a sensitive issue. Accountability is the embodiment of the obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and targets that have been set through a report and can also use accountability media facilities which are carried out periodically. Public accountability is basically a standard of professionalism that must be realized by government officials in providing services to the community which of course must have a pattern or model that can be understood easily and effectively (Budiman, 2013; Prawira et al., 2021).

In good governance, public accountability is the most important element and is the main challenge facing the Banten Provincial government, especially the Social Service. In the era of blood autonomy and decentralization in accordance with the provisions of the Act. No., 32. and 33 of 2004, PP no. 24 of 2005, PP no 58 of 2005, the government is required to be able to present local government financial reports as part of the Regional Head LKPJ. Act. No. 17 of 2003 concerning State Finance Article 31 stipulates that the Regional Head must provide accountability for the implementation of the APBD to the DPRD in the form of a Financial Report. The Financial Report at least includes the APBD Realization Report, Balance Sheet, Cash Flow Report, and Notes to Financial Statements, which are attached with Regional Financial Reports. Thus, to make effective the implementation of accountable Jamsosratu public accountability, an effective accountability model is needed which is determined by; 1) Legal Accountability and Honesty Dimensions. 2) Dimensions of Managerial Accountability. 3) Program Accountability Dimensions. 4) Policy Accountability Dimensions. 5) Dimensions of Financial Accountability. The model of an effective Jamsosratu public accountability system based on the results of research is recommended to be implemented at the Banten Provincial Social Service so that it is accountable and effective is built based on the system model, describing a system accountability model that is considered effective to realize an accountable and effective Jamsosratu accountability. The existing condition of the Banten Province Social Service basically has the same vision and mission as the Regional Head (Governor and Deputy Governor), so that the planning, policies and Jamsosratu programs start from the Provincial Government.

The effectiveness of the accountability system, the parameters are determined by the dimensions of accountability: 1) Law and Honesty, 2) Managerial, 3) Program, 4) Policy, 5) Financial, 6) Professionalism, and 7) Code of ethics. The seven dimensions must exist, be implemented and integrated. In addition, the dimensions of public accountability must be in line with Strategic Plans, Work Plans and Evaluations or assessments that are integrated with the Government Performance Accountability System (SAKIP) and Government Performance Accountability Reports (LAKIP) with the assessment process through an inspection from the Inspectorate and because they are also related with the public interest, in this connection the people of Banten Province, so it must be transparent and democratic (Agus, 2020).

The community as an object affected by the Jamsosratu policy in the form of social assistance is technically assisted by a team from the social service (as an object) to the community. Thus, the effectiveness of the Jamsosratu public accountability system model will more effectively facilitate accountability reporting activities. Besides that, it is also followed up by sharing information or publishing information through Information Technology (IT)-based media facilities as a form of accountability to the internal organization and also to the community. Based on the results of field research obtained from observations, interviews conducted by researchers in the process of processing research data carried out at the Banten Province Social Service organization can be known, namely the dimensions of public accountability expressed by Hopwood and Tomkins, Elwood, namely integration and implementation 1) Dimensions of Legal Accountability and Honesty. 2) Dimensions of

Managerial Accountability. 3) Program Accountability Dimensions. 4) Policy Accountability Dimensions. 5) Dimensions of Financial Accountability.

However, Jamsosratu's public accountability at the Banten Province Social Service requires other dimensions found by researchers in the field who participate in strengthening Jamsosratu's public accountability in the Banten Province Social Service organization, namely 1) the professionalism dimension and 2) the code of ethics dimension, with the following explanation, have the characteristics (ability, skill, way of implementing things, etc.) as naturally found in or carried out by a professional and carry out commitments to carry out their duties with discipline by not delaying all work. It means (committed, disciplined, punctual, responsible, with integrity, has good planning, and has quality) (Nurdin & Fahrurozi, 2009).

The results of this study basically strengthen the theory and modify the theory of Hopwood and Tomkins, Elwood, about public accountability to be implemented in the Banten Province Social Service organization so that Jamsosratu accountability is accountable and effective. The results of the modification of the theory that the researcher put forward by adding two dimensions, namely based on the findings of the researcher (Novelty) about the Jamsosratu public accountability at the Banten Province Social Service is determined by 7 (seven dimensions), namely the dimensions of legal accountability and honesty, the dimensions of managerial accountability, the dimensions of program accountability, dimensions of policy accountability, dimensions of financial accountability, dimensions of professionalism and dimensions of code of ethics. The modification of the organizational culture theory mentioned above can influence the organization so that it becomes a responsible and accountable organization and encourages organizational members to jointly achieve the goal of realizing the vision and mission in a professional manner and behave ethically. In addition, modification of this theory can be used as a way or method to maintain an organization based on standards from aspects of the performance accountability system and requirements with ethical behaviour so that employees will have more attention, responsibility, be honest and consistent with organizational values, also have attention and have a critical and highly disciplined attitude towards what is done or carried out within the scope of responsibility as an employee which is followed by increasing the professionalism of the employee. In addition, it means that the modification of the accountability theory is a contribution to the theory used based on factual findings in the field which are very important in the Banten Province Social Service organizations to realize Jamsosratu public accountability effectively (Edi, 2010).

To answer and resolve the problems that occur in Banten province, in this case the Banten provincial government through the Social Service under the supervision of the Regional Poverty Reduction Coordination Team (TKPKD) on March 26, 2013, establish and implement programs to overcome poverty problems, namely by creating a Social Security program. United Banten People (Jamsosratu) designated for RTSM in Banten Province. As a legal basis that Jamsosratu can be resumed, it is based on Banten Governor Regulation Number 16 of 2015 concerning Guidelines for the Implementation of the United Banten

People's Social Security, in line with what is implied in CHAPTER VII Implementation of Jamsosratu Article 23 (1) Jamsosratu as part of the Social Security and Protection Program is carried out regularly. Sustainable for a period of 5 (five) years, starting from 2013 to 2017 and it is possible to continue, and Jamsosratu is not yet fully effective.

Through the concept of Value for Money, the management of public sector organizations is based on three main elements, namely economy, efficiency, and effectiveness. These three things are the main elements of value for money, but some argue that the three elements are not enough. Two other elements need to be added, namely equity and equity. Justice refers to the existence of equal social opportunities to obtain quality public services and economic prosperity. In addition to justice, there needs to be an even distribution. This means that the use of public money should not only be concentrated in certain groups, but should be carried out evenly (Ermaya, 2008).

Based on the results of the research discussion above, regarding the public accountability of Jamsosratu at the Banten Provincial Social Service based on the results of research and factual empirical discussions of researchers in the field, it can be seen, as follows, that Jamsosratu's public accountability is not formally documented in administration either in the Government Performance Accountability Report (LAKIP).) as well as on the Government Performance Accountability System of the Banten Province Social Service, both based on a) legal accountability and honesty, b) managerial accountability, c) program accountability, d) policy accountability and e) financial accountability then Jamsosratu accountability is known to have no de facto document about the accountability of Jamsosratu, and it is not found in the Provincial Government Performance Accountability Report (LAKIP) which is technically carried out by the Provincial Social Service, and is also not stated in the Government Performance Accountability System (SAKIP), so it reports The performance indicators that have been prepared by the agencies (LAKIP and SAKIP) at the Social Service Office of Banten Province have not provided clear information regarding the success/failure of Jamsosratu.

In addition, the absence of accountability for Jamsosratu policies has illustrated the absence of accountability for accountability for Jamsosratu public policies, be it on employee performance, team performance, program performance, managerial performance and financial/financial performance. This indicates a “wanprestasi” is a term from the Dutch language “wanprestie” which means not fulfilling achievements or obligations due to having poor performance as a result of negligence. There is an evaluation, assessment and analysis of Jamsosratu public accountability conducted by the Social Service of Banten Province and it is not yet known whether a) legal accountability and honesty, b) managerial accountability, c) program accountability, d) policy accountability and e) financial accountability are effective and efficient (Sadu, 2001).

Jamsosratu's financial performance has not yet been declared accountable, nor has it been declared effective in its activities and efficient in the use of its budget financially. In addition, the use of finance is related to the results of the work itself, because the results of the work provide a strong attachment to the strategic goals of the Social Service organization. The

increasingly swift demands made by the community for the government to implement good governance is in line with the use of finance which is very sensitive, especially in the distribution of social funds. Financial performance related to Jamsosratu's financial accountability at the level of success is very difficult to measure. Because basically financial performance is a description of the financial condition of the organization in a certain period regarding aspects of fund raising and distribution of funds, which are usually measured by indicators of capital adequacy, liquidity, and profitability. Jamsosratu's financial accountability cannot be said to be measurable because there is no financial accountability report yet. In fact, Jamsosratu's financial accountability performance can describe the financial health of the organization with indicators of capital adequacy, liquidity and profitability which also serves to accommodate the risk of loss that the state may face (Banten Provincial Government).

D. CONCLUSION

The conclusion of this research is that the dimensions of Jamsosratu's public accountability at the Social Service of Banten Province are determined by the 5 (five) which include: 1) legal and honesty dimensions, 2) program dimensions, 3) managerial dimensions, 4) policy dimensions and 5) financial. The 5 (five) dimensions of Jamsosratu public accountability at the Banten Province Social Service can not be separated, influence each other, and are interrelated, with the following substance, an effective public accountability dimension can be implemented in the Banten Province Social Service organization in an integrated manner so that it is effective, namely , making government agencies accountable so that they can operate efficiently, effectively and responsively to the aspirations of the community and their environment, the realization of democratic transparency of government agencies, the realization of a strong Banten Provincial Social Service government agency, the realization of Banten community participation in implementing regional development and maintaining public trust Banten to the local government in particular to the Banten Province Social Service. As for Jamsosratu's public accountability at the Banten Province Social Service, the dimensions are as follows, the Banten Provincial Social Service currently requires a new legal umbrella as a result of refocusing after the budget changes, because if it doesn't exist, they are worried about being blamed. The factors that become obstacles and hinder the process of preparing Jamsosratu public accountability at the Social Service Office of Banten Province, namely, lack of commitment from all employees, unprofessional performance of employees at the Social Service, then the absence of guidelines and methods for preparing public accountability and weak leadership policies. in realizing public accountability.

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