

ABSTRAK

**ANALISIS PENERAPAN AKUNTABILITAS DAN TRANSPARANSI
PADA PENGELOLAAN PROGRAM KELUARGA HARAPAN (PKH)**

(Studi Kasus pada Kecamatan Danurejan, Kota Yogyakarta, D.I. Yogyakarta)

Lolo Roka Agatha Hasugian

NIM : 192114154

Universitas Sanata Dharma Yogyakarta

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Penelitian ini bertujuan untuk mengetahui bagaimana penerapan akuntabilitas dan transparansi pada Program Keluarga Harapan (PKH). Penelitian ini studi kasus pada Kecamatan Danurejan, Kota Yogyakarta, Daerah Istimewa Yogyakarta. Penerapan akuntabilitas dan transparansi tersebut berlandaskan Peraturan Menteri Sosial No. 1 Tahun 2018.

Penelitian ini merupakan penelitian kualitatif dengan pendekatan deskriptif. Data dari penelitian ini merupakan hasil dari observasi langsung ke Kecamatan Danurejan dan melalui wawancara kepada informan yaitu koordinator PKH kota Yogyakarta, Pendamping sosial PKH Danurejan, dan Keluarga Penerima Manfaat Danurejan. Metode penelitian dilakukan dengan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian ini menunjukkan bahwa penerapan akuntabilitas pada prinsip akuntabilitas hukum dan kejujuran, akuntabilitas manajerial, akuntabilitas program dan akuntabilitas finansial sudah berjalan sesuai Peraturan Menteri Sosial No. 1 tahun 2018 sedangkan pada prinsip akuntabilitas kebijakan belum. Transparansi Program Keluarga Harapan di Kecamatan Danurejan pada transparansi keterbukaan, dan transparansi pengungkapan sudah berjalan sesuai dengan Peraturan Menteri Sosial No. 1 tahun 2018 sedangkan pada karakteristik informatif belum. Hal ini ditunjukkan bahwa Danurejan telah menjalankan mekanisme pelaksanaan PKH seperti perencanaan, validasi data calon penerima manfaat PKH, penetapan keluarga penerima manfaat PKH, penyaluran bantuan sosial PKH, pendampingan PKH, pertemuan peningkatan kemampuan, verifikasi komitmen keluarga penerima manfaat PKH, dan transformasi kepersertaan akan tetapi pada tahap penetapan calon peserta PKH belum sesuai dengan intruksi.

Kata Kunci : Program Keluarga Harapan, Akuntabilitas, Transparansi

ABSTRACT

**ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY
IMPLEMENTATION IN THE MANAGEMENT OF PROGRAM KELUARGA
HARAPAN (PKH)**

(Case study in Danurejan District, Yogyakarta City, Yogyakarta Special Region)

Lolo Roka Agatha Hasugian

NIM : 192114154

Sanata Dharma University Yogyakarta

2023

This study aimed to find out how accountability and transparency were implemented in Program Keluarga Harapan (PKH). This research was a case study in Danurejan District, Yogyakarta City, Yogyakarta Special Region. The application of accountability and transparency was based on the Regulation of the Minister of Social Affairs no. 1 of 2018.

This research was a qualitative research with a descriptive approach. The data from this study were the result of direct observation in Danurejan District and interviews with informants who were PKH coordinators in Yogyakarta City, PKH social assistants in Danurejan, and Danurejan beneficiary families. The research method was done by data reduction, data presentation, and drawing conclusions.

The results of this study indicated that the application of accountability to the principles of legal accountability and honesty, managerial accountability, program accountability, and financial accountability had been implemented according to the Minister of Social Affairs Regulation number 1 of 2018, while on the principle of policy accountability, it had not been implemented yet. Transparency of the Family Hope Program in Danurejan Sub-District in terms of disclosure transparency and disclosure transparency had been running in accordance with Social Minister Regulation number 1 of 2018, while on informative characteristics, it had not been implemented yet. It was shown that Danurejan had carried out the PKH implementation mechanism, such as planning, validating data on prospective PKH beneficiaries, determining PKH beneficiary families, distributing PKH social assistance, conducting PKH mentoring, capacity building meetings, verifying the commitment of PKH beneficiary families, and participation transformation. However, at the stage of determining prospective PKH participants, it was not in accordance with the instructions.

Keywords: *Program Keluarga Harapan, Accountability, Transparency*

