JURNAL ECONOMINA e-ISSN: 2963-1181
Volume 5, Number 10, October 2026
Homepage: ejournal.45mataram.ac.id/index.php/economina

The Meaning of Social Assistance Accountability: A Phenomenological Study of Beneficiaries

Indra Kumalawati[1*], Marwah Yusuf[2], Eva Marin Sambo[3]
[1*23]Postgraduate Program in Accounting, STIEM Bongaya Makassar, Makassar, Indonesia

**Corresponding Author: Becqkumala@gmail .com*

Article History
Received: 16-10-2026
Revised: 23-10-2026
Published: 30-10-2026

ABSTRACT

This study aims to uncover the meaning of social assistance accountability as understood, experienced, and internalized by beneficiary communities in the era of the implementation of the National Social and Economic Single Data (DTSEN). This qualitative research uses an interpretive paradigm with Alfred Schutz's sociological phenomenology method to explore the structure of consciousness (*noema* and *noesis*) of beneficiaries. Data were collected through in-depth interviews, observations, and documentation involving beneficiaries, social assistants, and neighborhood heads in Lapajung Village, Soppeng Regency. The results show that beneficiaries interpret social assistance as an existential support for basic needs (food). Accountability is assessed not only from compliance with administrative procedures, but also from the transparency of information and clarity of reasons (*meaningful explanation*) for changes in aid status, factual justice through data verification that reflects the real economic reality of residents, and the responsiveness of empathetic bureaucratic services at the grassroots level. This research formulates a Bottom -*Up Accountability Model* that is oriented towards fulfilling basic human rights, two-way communication, and strengthening the local wisdom values *of Arumpone Public Management,* especially the pillars *of lempu* (honesty), *siri'* (respect for the dignity of the poor), and maintaining trust.

Keywords: Social Assistance Accountability, Beneficiaries, DTSEN, Sociological Phenomenology, Substantive-Relational Accountability.

INTRODUCTION

Social assistance is a strategic instrument for the state to guarantee the fundamental rights of citizens and protect the poor and vulnerable from various socioeconomic risks (ILO, 2021; World Bank, 2025). As part of public resource management, the provision of social assistance requires adequate public accountability (Sofyani & Desmaliana, 2025). In the development of public sector accounting discourse, accountability is no longer understood narrowly as mere compliance with formal administrative reporting, but rather as a dialogic social relationship that

is open, transparent, and oriented towards creating public value (Bovens, 2007; Schillemans, 2024). Yusuf (2022) emphasized that modern public accountability is moving towards governance practices that are capable of meaningfully reconnecting with the *public* .

However, in practice, the implementation of social assistance often faces issues with data quality and targeting mechanisms. The Indonesian government is attempting to address these challenges by transforming the national data collection system using the National Social and Economic Single Data (DTSEN) based on Presidential Instruction Number 4 of 2025, which replaces the Integrated Social Welfare Data (DTKS) (Aulia, 2025). However, the implementation of the decile-based welfare classification mechanism in DTSEN creates its own challenges at the grassroots level. In Lapajung Village, Soppeng Regency, public complaint data recorded an increase in cases of sudden deactivation of social assistance participation without adequate initial information or clarification (Lapajung Village Government, 2025). A number of residents who are factually classified as highly vulnerable are actually recorded in high deciles (deciles 6 to 10). This phenomenon triggers psychological burdens, feelings of injustice, and a daily crisis of uncertainty for residents who depend on this assistance for their livelihoods (Raab, 2025).

Several previous studies on social assistance accountability have generally focused on evaluating the effectiveness of program governance, compliance with distribution procedures, and administrative accuracy (El Assal, 2025; Rahmadhani & Purnomo, 2024; Zayardin et al., 2026). Other studies have begun to examine the dimensions of public communication (Goddard, 2004; Jamaluddin, 2025) and community satisfaction (Ulpa & Martiningsih, 2025; Wahyuni et al., 2023). However, much of the literature still positions beneficiaries merely as policy targets (*top-down*) rather than as the primary subjects of accountability assessment. A research gap exists *regarding* how accountability is understood, experienced, and interpreted contextually by beneficiaries (*bottom-up*), particularly when there is a clash between system data representation and the socioeconomic realities they face.

To bridge this gap, this study offers a solution by placing the lived experiences *of* beneficiaries at the center of analysis through Alfred Schutz's sociological phenomenology approach (Hasbiansyah, 2008; Nindito, 2005). This approach was chosen because it is able to dissect the informant's structure of consciousness through the cycle of *noema* (experienced phenomena) and *noesis* (ways of giving meaning) in a complete manner (Rassi & Shahabi, 2015). Furthermore, the novelty *of* this study lies in the integration of the local wisdom perspective of *Arumpone Public Management* (APM), which explores the ethical values *of lempu* (honesty), *siri'* (self-esteem/respect for the dignity of the poor), *getteng* (steadfastness), and amanah in examining the quality of public accountability at the local level (Yusuf, 2022).

Based on the description above, this study aims to uncover the meaning of social assistance accountability as understood, experienced, and internalized by beneficiaries in Lapajung Village, Soppeng Regency. The results of this study are expected to formulate a more humanistic, inclusive, and social justice-oriented accountability framework, while also

providing practical input for improving the governance of social assistance data collection in the DTSEN era.

RESEARCH METHODS

This study uses a qualitative approach with an interpretive paradigm. This paradigm was chosen because it is based on the ontological assumption that social reality is neither singular nor entirely objective, but rather constructed through individual experiences, interactions, and interpretations in everyday life (Creswell & Plano Clark, 2018). This research design applies Alfred Schutz's sociological phenomenology method to uncover the essence of beneficiaries' lived experiences *in* interpreting the accountability of social assistance (Hasbiansyah, 2008; Nindito, 2005).

The research was conducted in Lapajung Village, Lalabata District, Soppeng Regency. This area was chosen purposively *because* it is the locus of the implementation of the National Social and Economic Single Data (DTSEN) which has experienced significant dynamics of changes in the status of aid recipients. Informants in this study were determined using a *purposive sampling technique* based on the criteria of direct involvement and depth of experience with the phenomenon being studied (Sugiyono, 2013). The research informants consisted of two main groups, namely the main informant (Mrs. Nurhayati and Mrs. Supiati, BPNT beneficiary residents whose participation was deactivated due to decile adjustments) and supporting informants (Mrs. Amriani Ridwan as Social Companion and Mr. Suswadi as the local RT Head) as a source of contextual data triangulation.

Data collection was conducted in a natural context through semi-structured *in-depth interviews* , moderate participatory observation of social interactions and services at the sub-district office, and review of regulatory documents and archives of public complaints (Sugiyono, 2013). To ensure data validity (*trustworthiness*), this study applied four qualitative criteria from Lincoln and Guba (Guba & Lincoln, 1994; Sugiyono, 2013), namely *credibility* through source triangulation, technical triangulation, extended observation, and *member check* ; *transferability* through the presentation of detailed descriptions (*thick description*); *dependability* through archiving an audit trail of the research process; and *confirmability* by confirming all interpretations based on empirical data.

Data analysis was conducted through Alfred Schutz's sociological phenomenology flow (Hasbiansyah, 2008; Rassi & Shahabi, 2015). The researcher began with *epoche* (*bracketing*) to suspend initial assumptions and personal prejudices in order to understand the informant's experience purely. Next, the researcher identified *noema* to analyze the phenomena displayed in the informant's consciousness (*what is experienced*), followed by identifying *noesis* to dissect the process of consciousness and how the informant gives meaning and emotion to the experience (*how it is experienced*). The series of *noema* and *noesis* were then synthesized as a whole to formulate the essence of the meaning of social assistance accountability and construct a Substantive-Relational Accountability Model based on local wisdom.

RESULTS AND DISCUSSION

This study successfully uncovered the meaning of social assistance accountability from the perspective of beneficiaries through Alfred Schutz's sociological phenomenology approach. Based on an analysis of the lived experiences *of* key informants, the research problem has been fully answered in accordance with the stated objectives. The data collection process in the field showed that the technical instruments of bureaucracy and decile classification in the National Social and Economic Single Data (DTSEN) actively construct the social reality of residents in Lapajung Village, Soppeng Regency.

The main subjects in this study include two groups of informants. The first group is the main informant consisting of Ms. Nurhayati and Ms. Supiati, residents who received Non-Cash Food Assistance (BPNT) whose participation was deactivated due to a shift to a high decile (decile 6 to 10). The second group is supporting informants as a form of source triangulation, namely Ms. Amriani Ridwan as a Social Companion of Lapajung Village and Mr. Suswadi as the local RT Head. The direct experience of the main informant, cross-checked with the statements of supporting informants, provides an in-depth understanding of how administrative policies clash with the social realities of residents.

Social Assistance as a Support for the Existence of Basic Needs

The analysis reveals that for beneficiaries, social assistance is not merely understood as a government grant program accessed administratively. Non-Cash Food Assistance (BPNT) is truly experienced through its function in supporting daily food security. Ms. Supiati interprets aid as a "handle" (*yakkatenning*) for purchasing basic food needs. This finding reinforces Amartya Sen's (1999) *Capability Approach* and the social security frameworks of the ILO (2021) and the World Bank (2025), where social assistance functions to guarantee basic income security *to* maintain the social functioning of the poor. Continuity of aid allocation provides a sense of ontological security *(* Giddens, 1984). Conversely, unilaterally discontinuing aid has been shown to undermine daily food security and trigger heavy emotional burdens (*psychological costs*) (Herd & Moynihan, 2018; Raab, 2025).

Accountability as Clarity and Transparency of Information

The informants' experiences of suddenly having their membership terminated revealed information asymmetry *(* Akerlof, 1970). Ms. Nurhayati and Ms. Supiati never received advance notice *before* the disbursement process. Based on Schutz's phenomenological analysis, *the noema* captured in the informants' consciousness was the reality of the loss of assistance amidst living conditions that clearly did not experience economic improvement. Meanwhile, *noesis* demonstrates a critical thinking process that demands a rational explanation (*meaningful explanation*).

Citizens construct that accountability lies not in storing decile status within bureaucratic computer applications, but rather in the honesty and openness of information conveyed proactively. This aligns with the principles of *openness* and *non-arbitrariness* in substantive

accountability (Dawson & Maricut, 2021). From the perspective of local wisdom in *Arumpone Public Management* (APM) (Yusuf, 2022), the lack of honest explanations violates the values of *lempu* (honesty and openness), which serve as the ethical foundation for maintaining the mandate of public service.

Accountability as Substantive Justice and Factual Accuracy of Targeting

Field findings show a mismatch *between* system data labels (such as claims of decile 6 or 10) and the real economic reality of residents in Lapajung Village. Ms. Nurhayati witnessed a case where a poor resident's house was recorded as having a concrete roof and tens of grams of gold in the data collection system, even though in fact the resident lived with limited access to medicine and food. This phenomenon confirms Hines' (1988) view that bureaucratic data instruments do not simply record reality, but can construct a distorted reality that is detrimental to residents.

Based on *Social Comparison Theory* (Festinger, 1954), beneficiaries assess the fairness of aid allocation by comparing their economic conditions with those of their neighbors in the surrounding area. Substantive accountability demands that the accuracy of targeting is not assessed from the formality of statistical figures on paper, but from factual correctness *in* the field. Discretion and contextual verification carried out by the street -*level bureaucracy* such as Social Companions and RT Heads (Lipsky, 2010) are vital instruments for correcting *inclusion* and *exclusion errors* in the DTSEN system.

Accountability as Responsiveness and Empathetic Service Presence

When their social rights are violated, beneficiaries do not remain passive but rather activate their capacity for action (*human agency*) (Giddens, 1984). Ms. Nurhayati and Ms. Supiati actively visited the sub-district office to question the basis for the decision to deactivate aid. The friendly reception and facilitation of data resubmission by the Head of the Lapajung Sub-district Welfare Section were perceived by residents as a form of empathetic service. This attitude reflects the *siri' pillar* in the APM (Yusuf, 2022), namely respect for the human dignity of the poor so that they do not feel neglected when demanding their rights. Conversely, bureaucratic responses that simply throw excuses at the "central system" or appeals to "surrender" were interpreted by residents as abdication of responsibility (*shifting responsibility*).

Phenomenologically, through Schutz's perspective, the three dimensions above demonstrate a complete relationship between *noema* and *noesis* . In the dimension of information transparency, *the noema,* in the form of sudden deactivation, is responded to *by noesis* in the form of a push to demand rational clarity. In the dimension of factual justice, *the noema,* in the form of data *mismatch , is responded to by noesis* in the form of critical awareness of data discrepancies. Meanwhile, in the dimension of responsiveness, *the noema,* in the form of service at the sub-district office, is responded to *by noesis* in the form of a feeling of being appreciated when their complaints are addressed.

Construction of a Bottom -*Up Accountability* Model

A synthesis of the overall qualitative analysis proves that social assistance accountability that relies solely on formal administrative compliance (*Procedural-Formal Accountability*) fails to reach a sense of justice at the grassroots level. This study formulates a Bottom -*Up Accountability Model* . This model explains that on one hand, there is a top-down approach that focuses on digital system integration, DTSEN decile classification, and formal audit compliance. On the other hand, there is a bottom-up approach that is alive in society that demands information transparency, factual data justice, and empathetic service responsiveness.

These two pillars are bridged by the institutionalization of local wisdom values *in Arumpone Public Management* (Yusuf, 2022). The values of *lempu* (data honesty), *siri'* (respect for citizen dignity), *getteng* (firmness in fair regulations), and safeguarding public trust serve to align the rigidity of the central bureaucracy with the social realities of citizens at the local level. This model emphasizes that social policy must be oriented towards ensuring the fulfillment of basic human rights (Sen, 1999) and two-way communication (Schillemans, 2024).

Compared to previous research that tended to be *top-down* and administratively evaluated (El Assal, 2025; Rahmadhani & Purnomo, 2024; Zayardin et al., 2026), this study offers novelty *through* the use of Schutz's phenomenological method and the integration of local wisdom. These findings demonstrate that the research problem has been successfully investigated. Policymakers should follow up by instituting four integrated cycles: *Explanation* (proactive explanation), *Voice* (dialogue space), *Responsiveness* (empathetic service), and *Correction* (factual data updating).

CONCLUSION AND SUGGESTIONS

Conclusion

This study concludes that the meaning of social assistance accountability from the perspective of beneficiaries in Lapajung Village, Soppeng Regency, is not solely in the formal-procedural realm, but rather exists in the form of substantive-relational accountability (*bottom-up accountability*). For beneficiary communities, social assistance is experienced as an existential support that determines the certainty of fulfilling daily food needs. The implementation of social assistance is considered truly responsible if it fulfills three main pillars: information transparency through the delivery of honest and rational explanations (*meaningful explanation*), factual justice through data verification that reflects the real economic reality of residents in the field, and responsiveness of bureaucratic services at the grassroots level that empathize and respect the dignity of the poor.

Researchers argue that completeness of documents and administrative validation at the top level (*Procedural-Formal Accountability*) does not automatically guarantee the realization of public justice if citizens at the grassroots level still experience uncertainty and data inconsistencies. True public accountability essentially demands a balanced dialogue between the orderliness of state administration and the fulfillment of basic human rights that are in line

with the local wisdom values of *Arumpone Public Management* (APM), especially the pillars *of lempu* (honesty), *siri'* (respect for the dignity of the poor), and safeguarding of trust.

Research Implications

Theoretically, this study broadens the discourse of public sector accounting by shifting the evaluation perspective from a *top-down paradigm* based on procedural audits to a *bottom-up paradigm* based on *the lived experience* of beneficiaries as subjects of accountability assessment. Contextually, the integration of local cultural values *of Arumpone Public Management* proves that public governance at the regional level is not only bound by bureaucratic regulations, but is supported by the cultural ethical order that lives in society. Practically, the results of this study have implications for the importance of the Ministry of Social Affairs and Regional Governments to institutionalize four cycles of social assistance governance in the DTSEN era, namely *Explanation* (initial notification and rational explanation), *Voice* (complaint dialogue space), *Responsiveness* (empathetic service), and *Correction* (factual data updating).

Limitations and Suggestions

This study has several limitations, including the determination of the locus which is limited to Lapajung Village, Soppeng Regency so that the meaning is contextually specific, the use of Alfred Schutz's sociological phenomenology approach which focuses on the essence of the meaning of experience and not for generalizing population statistics, and the lack of a technical audit of the DTSEN data collection algorithm system at the central ministry level.

Based on these limitations, further research is suggested to replicate or expand the research locus to other geographical areas with different socio-cultural characteristics (such as the 3T region), juxtapose the perspectives of beneficiaries in parallel with policy makers at the central ministry level to map policy *gaps* comprehensively, and develop a mixed *-methods research approach* to quantitatively test the influence of administrative burden *on the level* of public satisfaction and *trust.*

BIBLIOGRAPHY

Akerlof, G. A. (1970). The Market for "Lemons": Quality Uncertainty and the Market Mechanism. *The Quarterly Journal of Economics* , 84(3), 488–500. Aulia, AC (2025). Minister of Social Affairs Gus Ipul: DTKS Officially Abolished and Replaced by DTSEN. *Ministry of Social Affairs of the Republic of Indonesia* .

Azzahra, A., Musyaffi, AM, & Khairunnisa, H. (2025). Analysis of Accountability of Social Assistance Fund Distribution in the DKI Jakarta Provincial Government. *Indonesia Economic Journal* , 1(2), 811–829.

Bovens, M. (2007). Analyzing and Assessing Accountability: A Conceptual Framework. *European Law Journal* , 13(4), 447–468.

Creswell, J. W., & Plano Clark, V. L. (2018). *Designing and Conducting Mixed Methods Research* (3rd ed.). Thousand Oaks: SAGE Publications.

Dawson, M., & Maricut-Akbik, A. (2021). Procedural vs Substantive Accountability in EMU Governance: Between Payoffs and Trade-offs. *Journal of European Public Policy*, 28(11), 1707–1726.

El Assal, A. (2025). Citizens' Claims-Making and Navigating the Politics of Accountability in Social Cash Transfers in Uganda. *Politics and Governance*, 14, 1–14.

Festinger, L. (1954). A Theory of Social Comparison Processes. *Human Relations*, 7(2), 117–140.

Giddens, A. (1984). *The Constitution of Society: Outline of the Theory of Structuration* . Berkeley: University of California Press.

Goddard, A. (2004). Budgetary Practices and Accountability Habitus: A Grounded Theory. *Accounting, Auditing & Accountability Journal* , 17(4), 543–577.

Hasbiansyah, O. (2008). Phenomenological Approach: Introduction to Research Practice in Social and Communication Sciences. *Journal of Communication* , 9(1), 163–180.

Herd, P., & Moynihan, D. P. (2018). *Administrative Burden: Policymaking by Other Means* . New York: Russell Sage Foundation.

Hines, R. D. (1988). Financial Accounting: In Communicating Reality, We Construct Reality. *Accounting, Organizations and Society*, 13(3), 251–261.

International Labour Organization. (2021). *World Social Protection Report 2020-22: Social Protection at the Crossroads - in Pursuit of a Better Future*. Geneva: ILO.

Jamaluddin, J. (2025). Makna Tanggung Jawab Sosial dalam Laporan Akuntansi. *Jurnal Economina*, 4(9), 311–318.

Lipsky, M. (2010). *Street-Level Bureaucracy: Dilemmas of the Individual in Public Services* (30th Anniversary ed.). New York: Russell Sage Foundation.

Nindito, S. (2005). Alfred Schutz's Phenomenology: A Study of the Construction of Meaning and Reality in the Social Sciences. *Journal of Communication Studies* , 2(1), 79–94.

Lapajung Village Government. (2025). *Public Complaints Register Book Regarding Social Assistance for the 2025 Period* . Soppeng: Lapajung Village Office.

Raab, M. (2025). Navigating the Welfare Maze: Administrative Burdens, Psychological Costs, and Active Client Responses in Social Assistance. *Journal of Social Policy* , 54(1), 112–131.

Rahmadhani, S., & Purnomo, D. (2024). Analysis of the Cash Social Assistance (BST) Program in Reducing Poverty in Pelem Village, Wonogiri Regency. *Journal of Accounting, Management and Economics (Jasmien)* , 4(3), 142–151.

Schillemans, T. (2024). Making Nonpunitive Accountability Matter: Exploring Behavioral Effects of Nonpunitive Accountability in a Conjoint Experiment. *Public Administration*, 102(2), 392–416.

Seferis, L., & Harvey, P. (2022). *Accountability in Crises: Connecting Evidence from Humanitarian and Social Protection Approaches to Social Assistance*. London: Humanitarian Policy Group.

Sen, A. K. (1999). *Development as Freedom*. New York: Alfred A. Knopf.

Sofyani, H., & Desmaliana, E. (2025). Perkembangan Diskursus Akuntabilitas Sektor Publik Kontemporer. *Jurnal Akuntansi dan Auditing Indonesia*, 29(1), 45–58.

Sugiyono, S. (2013). *Quantitative, Qualitative, and R&D Research Methods* . Bandung: Alfabeta.

Ulpa, SM, & Martiningsih, RSP (2025). Accountability of the Distribution of Social Assistance Funds for the Family Hope Program. *Journal of Accounting and Taxation Analysis* , 9(1), 85–97.

World Bank. (2025). *State of Social Protection Report 2025: The 2-Billion-Person Challenge* . Washington, DC: World Bank.

Yusuf, M. (2022). *Accountability Across the Ages* . Makassar: Tohar Media.

Zayardin, T. C., Leasiwal, T. C., & Matitaputty, I. T. (2026). Accountability and Effectiveness of Social Assistance and Grant Distribution in South Buru Regency. *Asian Journal of Management, Entrepreneurship and Social Science*, 6(1), 408–422.