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Implementation of social assistance in the era of the Covid-19 Pandemic: Evaluation of transparency and accountability aspects

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Abstract: The Covid-19 virus has spread worldwide at an alarming rate, infecting millions who were expecting government assistance during the pandemic. This research project aimed to evaluate the distribution processes of social assistance provided by the Indonesian government during the Covid-19 pandemic. A large-scale online survey was conducted, engaging 279 respondents from 12 provinces in Indonesia. Interviews were also conducted with seven informants to strengthen the data through triangulation method. The results indicate that most respondents felt that the distribution of social assistance during the pandemic was not transparent or not on target for social assistance recipients. This may be due to the separate budget allocations between ministries and inaccurate and unintegrated data. In response, this study recommends strengthening the role of local governments and increasing the involvement and flexibility of community organizations to adapt the forms and mechanisms of social assistance.

Keywords: Covid-19; Social Assistance; Government; Transparency

Introduction

The 2019 coronavirus disease (Covid-19) has triggered a fundamental change in all aspects of life, including global public health. While the first outbreak was recorded in a province in China, within three months the disease had spread to almost every country across the globe. Indonesia, which initially felt safe from Covid-19, was unable to protect itself from this deadly disease. Since President Jokowi and the Minister of Health, Terawan Agus Putranto, officially announced the first Covid-19 case on March 2, 2020, Covid-19 has continued to spread throughout Indonesia, especially in Jakarta which became the epicentre of the outbreak. Since the confirmation of two positive cases in Depok, the number of cases has risen exponentially and spread to 34 provinces in less than a month. The spread of the virus was widespread and difficult to control. On April 13, 2020 Presidential Decree Number 12 of 2020 labelled the pandemic a 'national disaster,' triggering large-scale social restrictions (PSBB) were implemented in many areas in an attempt to control its spread (Across Faculties UGM Lecturer, 2020).

PSBB has had a significant impact on people's lives and daily activities, limiting interactions between communities and disrupting economic activities. With companies unable to retain employees, many can lose their livelihood. In addition, crime rates are expected to increase as income decreases. The Covid-19 pandemic has had a negative impact on most people, disproportionately affecting marginalised groups and even forming new vulnerable groups on the margins of society. Without a solid social safety net, these social groups face deepening adversity. As such, the government opted to provide social assistance or Bantuan Sosial (Bansos) to such

communities in the vein of State responsibility to ameliorate the socioeconomic impacts of the Covid-19 pandemic. Notwithstanding, the nature of this pandemic dictates that policies must be pushed through quickly to deal with its rapid spread; this makes the process vulnerable to exploitation, corruption, and public officials not acting transparently.

Transparency and accountability are two critical components of good governance (Kohler & Bowra, 2020). According to Ellwood (1993), there are four dimensions of accountability: first, integrity and legality; second, process; third, program; fourth, policy.

The concept of transparency includes the facilitation of stakeholder understanding of decision-making mechanisms. According to Kohler and Bowra (2020), transparency begins with clear procedures regarding standards of access to information, intended to ensure that government administrators are held accountable for their actions.

This study evaluates the Indonesian government's provision and distribution of social assistance during the Covid-19 pandemic. In particular, it considers transparency and accountability in the distribution of Covid-19 social assistance in order to evaluate and ensure levels of good governance.

Methods

This study employs a mixed methods approach, combining both quantitative and qualitative methods. Questionnaires were distributed to collect data on public perceptions of transparency and the suitability of social assistance targets. To complement this larger-scale data set, structured interviews with the community and medical personnel were conducted to establish a more in-depth understanding of the social assistance policies and their impacts.

Research began with a desk-based study to establish a solid contextual awareness of social assistance in Indonesia drawing on existing literature from various sources. Next, an online survey was conducted to determine the public's perception of and trust in the accountability principles of social assistance implementation. It also sought to explore the supporting factors and obstacles to the performance of the Covid-19 social assistance policy. A total of 279 respondents from various regions in Indonesia completed the survey. Respondents were spread across the provinces of Banten, DKI Jakarta, West Java, Central Java, East Java, DI Yogyakarta, Central Kalimantan, Riau Islands, Lampung, South Sumatra, Riau, and Central Sulawesi. Of the 279 respondents, 34.05% (95 people) were social assistance recipients.

This study is limited by the sample of respondents which is not representative of the entire Indonesian population. Still, the data are valuable because they are relatively geographically diverse. The research was then continued through interviews with seven informants who met the criteria of appropriateness and adequacy, informants who understands the information and has a position and responsibility related to the topic/research area to develop a more in-depth understanding. This study is not intended to generalize the practice of providing social assistance but rather to obtain a portrait and general information about the implementation of social assistance in certain provinces in Indonesia at the end of 2020.

To ensure quality and validity, the researchers triangulated both the sources and methods of data. Sources have been triangulated by testing the credibility of the data, checking that it has been obtained through numerous sources with the same technique. The triangulation of techniques (or methods), involved testing the credibility of the data by checking it through different data collection techniques or using more than one data collection method for the same data source (in this case, data obtained by in-depth interviews, then checked by participatory observation, and documentation) (Hernawati, 2017; Sugiyono, 2010; Wibowo, 2014). Technical support, including recording interview processes, documenting, and using checklists at the time of observation was carried out to ensure data quality. All stages of the research process were maintained respect for and consideration of ethics through an ethical review process until clearance of letter No. 596/UN2.F10.D11/PPM00.02/2020 was obtained from the Faculty of Public Health, University of Indonesia. The study of the Covid-19 pandemic relates to the protection of public health. The provision of social assistance from the government is a manifestation of state responsibility in the

public services. Therefore, the provision of social assistance is an essential issue form of good governance in public health resilience in context of the Covid-19 pandemic.

Results and Discussion

This section presents the results of social assistance implementation during the Covid-19 pandemic, evaluating whether it has met its target. Rahmansyah et al. (2020) mapped out the distribution of social assistance in Indonesia during the Covid-19 pandemic. They encountered several problems while processed distribution of social assitance including: budget allocation within ministries; lack of coordination and harmony of social assistance policies from both central and local governments regarding the types and mechanisms for distributing social assistance; expired and non-integrated data on aid recipients; and the lack of adequate communication to inform the public about social assistance options. To minimise issues related to the distribution of social assistance, Rahmansyah et al. (2020) concluded that cooperation, coordination, and harmonization between the central government, regional governments, and private institutions are needed to be supported by a efficient, integrated, transparent, and responsible system to ensure the smooth distribution of social assistance. Barany et al. (2020) argue that there are five main aspects that need to be considered to facilitate the effective and efficient distribution of social assistance programs, namely: program coverage, administration flow, duration of the pandemic, government readiness, and distribution mechanisms. They emphasize the need for the government to prepare a comprehensive social protection policy scheme for the Social Welfare Service (PPKS), accounting for all social classes due to the indiscriminate economic impact of the Covid-19 pandemic.

Meanwhile, Olivia et al. (2020) argue that Indonesia cannot rely on the informal sector to provide a buffer against economic shock triggered by Covid-19. Informal workers, who depend on mobility in the labor market and may work in crowded places, are among hardest hit by the Covid-19 crisis with the loss of livelihoods due to social distancing policies (PSBB in Indonesia's case). The stimulus program and the provision of social assistance need to be transparent and accountable to ensure targeting accuracy, however various studies related to the provision of social assistance show findings regarding the ongoing difficulties in applying the principles of transparency and accountability.

Budget Allocation and Types of Social Assistance

Pramanik (2020) presents an alternative perspective to analyze social assistance, focusing on the impact of basic food packages and direct cash assistance on the survival rates of people in the Padalarang area during the Covid-19 pandemic. This research applies the causal method to a sample of 40 residents in receipt of social assistance in Padalarang city. It describes the basic food packages and direct cash assistance and explains its effect on the survival variable of the respondents. These results reinforce the argument that social assistance can help marginalized groups deal with economic impacts such as the performance of most industrial sectors experienced a decline. Usaha Mikro, Kecil, dan Menengah (UMKM) or Micro, Small, Medium Enterprises (MSMEs), especially in the tourism and retail sectors, experienced a significant negative impact and people's purchasing power also decreased, along with the sluggish economy. Notwithstanding, evaluation of data collection, distribution mechanisms, and forms of assistance must continue.

The online survey in this study shows that the cash is not the only form of assistance received by communities. Apart from the government, many community groups and NGOs have also provided assistance. The forms of social assistance known to, or received by, respondents vary in type, as shown in Table 1. Among respondents, cash was the most widely distributed form of social assistance, followed by food, and vouchers. Meanwhile, PPE for medical staff, milk, food supplements, and non-medical masks were the least received form of assistance reported by respondents.

In addition to the types of social assistance shown in Table 1, the Government of Indonesia implemented various policies to protect the public and provide economic incentives to reduce the

negative economic impacts of the pandemic. These included the Family Hope Program (PKH), Pre-Employment Cards, Stimulus for Usaha Mikro, Kecil, dan Menengah (UMKM) or Micro, Small, Medium Enterprises (MSMEs), as well as lowering electricity tariffs (Pramanik, 2020). Most of these programs are programs that the government has routinely carried out. In relation to Covid-19, the government increased the number of beneficiaries from the previously mentioned programs (Pramanik, 2020).

Table 1. Types of Social Assistance Known to or Received by Respondents

Types of Social Assistance	Number of Respondents
PPE for medical personnel, food, and cash	1
PPE for medical personnel	1
Food and cash	3
Food ingredients	117
Internet quota or credit	3
Milk, supplements, other products, and non-medical masks	1
Do not know	2
Transfer via a personal account	2
Cash	144
Voucher	5
Total	279

Although the forms of social assistance have varied, the assistance received by communities did not often reflect the needs of the recipient, as stated by an informant who was in Papua:

> "*There was a problem, the assistance provided were not in accordance with what was needed. The price of goods spent is not in accordance with the amount of money that should be received by the community. So there are protests from the community.*"

The central government standardized the social assistance food packages given to the community. The Director-General of Social Protection and Security at the Ministry of Social Affairs stated that the contents of basic food packages contained ten items, such as: instant noodles, corned beef, canned sardines, chili sauce, sweet soy sauce, milk, cooking oil, tea bags, bath soap, and rice (Wicaksono, 2021). While the good intentions behind these packages were clear, they did not meet the needs of local communities in several regions in Indonesia, including Papua. As this study continued, it became increasingly evident that policies enacted as a matter of urgency need to align with local conditions to provide the most appropriate form of social assistance in the future. Despite the range of standardized options offered, it would be preferable if local governments could submit essential ingredients that are adapted to the local needs of each region, for example including sago or corn which are stapled foods in certain areas.

An alternative program needed to be developed to fill in the gaps of policy accountability in accordance with the conditions of different communities. The various types of social assistance reflect the separate budget allocations and distribution programs for social assistance between each government institution. Additionally, many community groups and NGOs also provide direct assistance.

Using the triangulation method, the sources were checked by viewing and documenting the information directly by the resource person, as shown in Figure 1 and also involves an observation method that ensures that the information and data received are in accordance with the conditions that occur.

The sources of social assistance funds spread across the community based on the results of a brief survey are shown in Table 2.
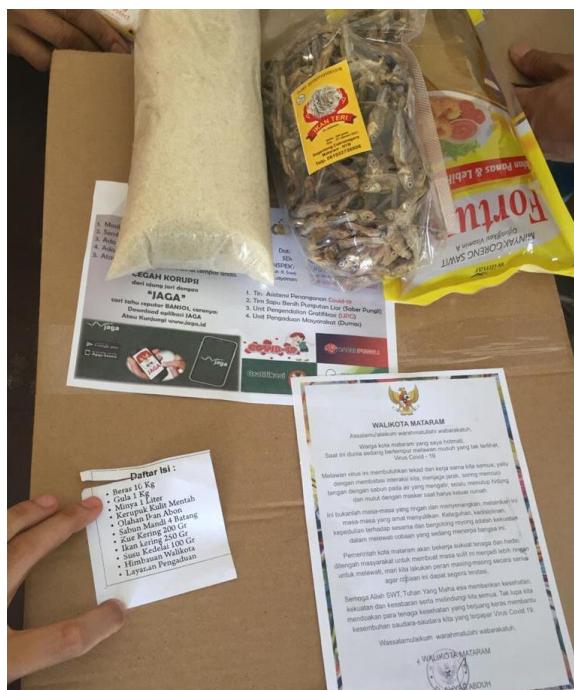
Figure 1. Example of Social Assistance distributed in Indonesia [Source: Personal Documentation]

Table 2. Sources of Funds from Social Assistance Ever Received or Known by Respondents

Sources of Social Assistance Funds	Total
Local Government, Ministry of Health, and Private	1
APBD and APBN	1
BNPB	1
BPJS ketenagakerjaan	2
The first and second answer	1
Ministry of Health	17
Other Social/Religious/Community Institutions	16
Local government	120
Government and Social Institutions	1
Government and Private	1
National Government	110
Private sector	5
Do not know	1
University	2
Total	279

As shown in Table 2, the various sources of funds should be utilized to provide broader and more comprehensive social assistance packages and effects to the community. Without coordination and synergy between funders, the implementation of social assistance cannot reflect the community's needs and will not be on target.

Various other countries have distributed social assistance during the pandemic to ease the economic burden on their citizens. The forms and targets of social assistance, which each government regulates for its people, are determined through various programs aimed at easing the burden on the people during the pandemic. One example is that social assistance distributed by the Malaysian government is planned through the 'Prihatin Rakyat' (Caring for People) program in Malaysia. Through this program, the Malaysian government channeled an aid fund of MYR260 billion to support the sustainability of middle- to low-income companies or businesses and micro-businesses from the socio-economic impact of the Covid-19 pandemic. The government states that these businesses play a vital role in sustaining the Malaysian economy, making up 2/3 of the workforce and contributing to 40% of the country's economy. The Malaysian government distributes funds from the program by referring to data collected as a reference to determine

which companies or businesses are the most vulnerable and need assistance most quickly (Lim, 2020).

The UK is another great example of efficient social assistance planning and distribution in other countries. The UK government providing a £280 billion Economic Social Assistance Fund to support the continuation of employment, businesses, and public services in the UK. The grant allowed the UK Government to pay workers' salaries for 9.9 million UK jobs. A total of £46.4 billion was distributed through grants, protecting jobs at risk of being lost due to the pandemic, and for entrepreneurs, from the Social Assistance Fund. The government has also provided various loan schemes, grants for businesses, reduced business rates, tax cuts, mortgage holidays, increased welfare support, tax deferrals, and Kickstart and Restart schemes. They are all part of a comprehensive employment plan that protects, creates, and supports jobs in every UK region and country (Parliament by the Prime Minister, 2021).

Relevant lessons and reflections can be drawn from the examples of social assistance planning and distribution in Malaysia and the UK, namely that aid is generally channeled in cash funds to support the social and economic aspects of the country. Alternative distribution of social assistance can be implemented in Indonesia to increase its efficacy and efficiency by identifying and accommodating for the recipient's needs. Meanwhile, the target for social assistance recipients for each country across the world is focused on workers, business people, entrepreneurs, and people who are most vulnerable to the implications of the Covid-19 pandemic (for example, the elderly and lower-middle-class citizens).

Transparency in the Implementation of Social Aid During the Covid-19 Pandemic

From the online survey 154 respondents (55.19%) feel there is no transparency in the government's implementation of social assistance during the pandemic compared to 120 (43.01%) who feel there is transparency in the implementation of social assistance. Five respondents (1.79 %) chose not to comment. The results this online survey related to social assistance transparency can be seen in Figure 2.

Figure 2. Results of the Transparency Survey on the Implementation of Social Assistance

The interview process with a 55 year-old Village Head in Mataram City show about distribution of social assistance in his area:

"The village head divides the time for taking the social assistance according to their respective environments. The process is going well. Residents obey the rules that have been set, go to the village head's office and queue to get social assistance, and bring photocopies of ID cards and family cards as attachments (evidence). There is no overlap because the list of recipients is well-recorded and accurate. Village officials here have also recorded which citizens are entitled to receive it. We will do detailed data collection from the start so that no one forgets. Before the social assistance was distributed, it was also informed about what basic food items were received by the residents and the amount of money given per household as a form of transparency. We also carry out strict supervision during the distribution of social assistance so that there is no misuse."

Based on the opinion above, it can be said that in his area the mechanism for distribute social assistance runs transparently. But a number of regions are still facing problems relating to transparency in the distribution of social assistance. This is often related to the existence of overlapping data:

"Aid will be channeled by transfer to the account of each beneficiary. Previously, we first checked the validity of this Beneficiary Family (KPM) data, as stated or not. In the field, there were discrepancies in the data; for example, it was recorded that the poor had no income, but when checked, they had a permanent job with a sufficient salary. Then the chaotic data makes the target recipients of social assistance overlap. For example, people have received assistance through cash assistance. Then there is another rice aid scheme, another pre-employment, and so on. There are still events that can double like that. When the distribution is not evenly distributed, it is as if there are people who get up to several stages, but there are also those who never get it even though they deserve it. This selection criterion that is still lacking in transparency."

One respondent (Female, 26 years old) who works as a student in DKI Jakarta shared her personal experience where an neighborhood head hoarded social assistance, keeping it from the local government for individual or group interests. Consequently, numerous people who were entitled to such assistance did not receive it, triggering jealousy in the local community.

Figure 3. Social Assistance Distribution Process [Source: Personal Documentation]

The interview process also found complaints relating to the distribution processes used to administer social assistance. Guruh, a 36 year-old freelancer residing in Kutai Kartanegara stated:

"I once tried to access government assistance from the Pre-Employment Card. However, I have never passed as a beneficiary in the last three waves (8,9,10), where I registered as a candidate for assistance. According to information, the pre-employment card is an effort by the government to provide training in accordance with the choice and replaces the cost of Rp. 1,800,000 thousand. And I have done it three times giving. And I wish there was a notification why it never passed as a beneficiary. Because there are colleagues who are actually financially capable but can get the Pre-Employment Card Social Assistance."

Public distrust in the social assistance distribution process and its transparency were exacerbated by the recent corruption case that ensnared the Minister of Social Affairs. The KPK named the Minister of Social Affairs, Juliari Batubara, as a suspect in the bribery case involving the mishandling of social assistance in the Covid-19 pandemic. This accusation was made after the KPK carried out a Hand Catch Operation (OTT) and found Rp11.9 billion rupiah, 171,085 United States dollars, and 23,000 Singapore dollars in cash in the morning of Sunday, December 6, 2020. In a press conference, KPK Chair Firli Bahuri stated that there were five suspects in the case, and Juliari Batubara was estimated to have received bribes of 17 billion rupiah from social assistance fees. Other suspects claimed that each social assistance package was charged a fee of Rp. 10,000 (Fikri, 2020).

The realization of democracy and the fulfilment of individual rights to public information relies on transparency and openness. As such, the government must ensure transparency; this can be

realized through openness with the public. The urgent need for public disclosure is stated in Law Number 14 of 2008 concerning the Openness of Public Information. Information about state administration can be made accessible in numerous forms, such as: public policies development papers, budget disclosure, and evaluation of social assistance programs. The benefit of transparency is that citizens are able to understand how the government works and makes decisions. They can then assess, determine their attitudes, and provide input on each policy. In a democracy, including the community can improve the function of checks and balances, limiting space for officials to commit corruption and abuse their power. Therefore, it is necessary to continue to strive for public openness and facilitate public participation to oversee the implementation of social assistance for vulnerable groups.

The Accuracy of Targeting Social Assistance Distribution During the Covid-19 Pandemic

In his article discussing the Government's Covid-19 related policies, (Tuwu, 2020) found that although government social assistance has the potential to help sustain the lives of millions of people affected, the lived reality of those in need is marked by chaos and distribution does not meet its targets. This chaos permeates all levels of government, from central to regional and local. Distribution processes are still messy, and the available data are insufficient.

In line with Tuwu's findings, Mufida (2020) discusses data on social assistance recipients who are not One Data integration. Each government agency has its own data set on recipients, criteria, and budget allocations for social assistance. Suparmadi and Santoso (2019) also show that the decision support system (data) that determines eligibility for aid is inadequate.

Providing social assistance to the community is not a new endeavor for the government. In the event of disaster, both the central and regional governments are obliged to provide social assistance. Notwithstanding, in their handling of the Covid-19 pandemic the Government has demonstrated their unpreparedness and inefficiency in distributing social assistance.

From the online survey, 151 respondents (54.12%) felt that the distribution of social assistance during the pandemic did not meet targets; 126 respondents (45.16%) felt that it was on target; and two respondents (0.71%) chose not to comment. The online survey results on perceptions of the accuracy of the targeting of social assistance during the pandemic can be seen in the Figure 4.
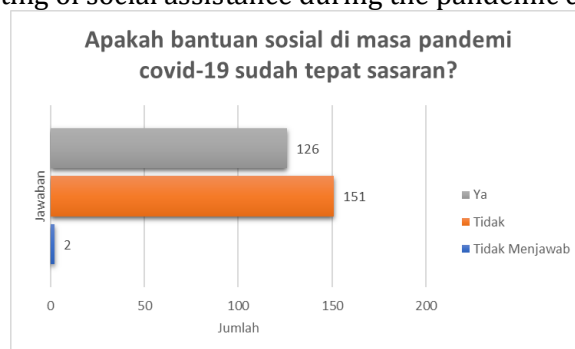

Figure 4. Social Assistance Accuracy Survey Results

Data on residents entitled to receive cash assistance is obtained from neighborhood/hamlet. It is then processed and validated by the Department of Population and Civil Registration to prevent the duplication of data and remove that which is not appropriate or relevant before being re-validated by Social Services. However, the facts on the ground demonstrate that many cash assistance distributions fail to meet target. Since the start of the Covid-19 pandemic many people who previously enjoyed a middle class lifestyle are struggling, with some being pushed into poverty through the loss of employment or decreased income.

The results of the online survey reflect the same sentiment expressed in the interview process in Bekasi by Bunga (Doctor, 31 years old):

"What happened in my residential area was that people who were well off also got necessities, so it seemed a bit off target. Suppose our family does not become one of these officers. In that case, I

think the government is still lacking transparency because the recipients of aid and the amount or form of assistance are also not shared and informed to the public."

In line with Bunga, Siti (Private Employee, 34 years old) in Bukittinggi criticized the distribution of social assistance that was not well-targeted:

"In my area, Direct Cash Transfer or Bantuan Lansung Tunai (BLT) is distributed regionally divided into several stages, at the district or city level. However, the distribution, and the distribution of people who get unequal, the selection criteria are less transparent. Some get BLT up to several stages, but some never get it, even though I think they deserve it. I got information from social media, Facebook, and direct sources, who told me their experiences of not getting BLT, even though the surrounding residents did, even though their regional economic conditions were almost the same."

Based on research conducted during the distribution of essential food assistance in the Jabodetabek area, there is a discrepancy between the government's quota of social assistance recipients and the number of people who should receive social assistance (Sabarisman et al., 2020). He also pointed out that the limited capacity of the government in placing the quota for social assistance recipients (less than 50%) was the reason for the inaccuracy of recipient targets. This shows a close relationship between the lack of accuracy in the distribution of social assistance with a large number of quotas for social assistance recipients and the consideration for the government to increase the quota of social assistance recipients. Therefore, he also said that the government should increase the quota of social assistance by at least 2/3 of the population, so that social assistance is right on target. Because of the principle of social justice that aims to constitute a system to ensure the fair distribution of primary social goods. Those has a crucial role to deliver fairness opportunity so that social assistance needs to reach all people in need (no one left behind) or Leave No One Behind (LNOB) (Ekmekçi, 2018; United Nations Development Programme, 2020). This principle is difficult to apply if government data on aid entitlement is not up-to-date. The decision making process to determine entitlement is not yet effective, efficient, and accurate, is also a finding from the research (Sabarisman et al., 2020). He noted that those directly involved in data collection and the distribution of social assistance play a vital role in determining the accuracy of the social assistance target.

The government has good intentions regarding social assistance policy however, it would be better if the requirements considered local nuances that are not evenly distributed among all regions. Adapting social assistance to the specific needs of communities, as seen in some Papuan localities, in different contexts can lead to more appropriate and effective aid contributions targeted to the needs of the community. Like the quote of an interview with a lecturer, 40 years old from Papua below:

"The difficulty with the requirements for receiving social assistance is that most Papuans do not have a ID Number due to the vast location and geographical difficulties, apart from the public's belief that the ID Number is not in accordance with the beliefs and culture of the Papuan people. This is one of the reasons why Papua is a province that is a bit late in distributing social assistance."

Based on the opinion, it can be said that in his area the social culture can make it more difficult so the government needs to adopt with local culture.

Community Participation in Overseeing Social Assistance Programs

The social assistance budgeted for by the government is certainly has the potential to reach all people in need, with no community feeling neglected. In order for this to happen, several things need to be considered to ensure accurate targeting of social assistance recipients, including comprehensive data on those who are entitled to such assistance and the most effective distribution methods for this. Inaccurate data is one of the main barriers to effective and efficient social assistance implementation. Data on low-income families in Indonesia needs to be integrated from the level of neighborhood, hamlet, village, and local government to the central government so that social assistance is distributed properly and according to target. Data is very important in

the distribution process because to ensure that those eligible receive social assistance. Coordination between all levels of government and supervisory agencies is essential to minimize data errors by ensuring it is up-to-date and synchronized and therefore reliable across all channels.

In the future, we hope that the distribution of social assistance will be more accurately targeted through the integration of data. The government is expected to improve population data swiftly and carefully, considering that the distribution of social assistance will continue into the foreseeable future as long as the pandemic continues. The Government have developed the One Data Indonesia (SDI) policy in an effort to improve the quality of population data management. This should provide an effective solution to run successful social assistance programs that meet their target. This policy determines policies and fulfils the data needs for Indonesian citizens; unfortunately, its implementation has not been running as it should because each region has its own structures and procedures to navigate different issues that may arise. These can be solved by the village head, subdistrict head, and local government, who best understand the conditions of the area. Social assistance can be adapted to local needs at the leadership's discretion in their respective regions to provide appropriate and sustainable benefits. Changes should be recorded and jointly monitored by a forum of stakeholder representatives such as community and village leaders. In some areas, many people do not understand the symptoms of Covid-19 and are unable to determine when someone is feverish. In such cases, screening can be used as a form of social assistance through the provision of thermometers for self-screening purposes in the community.

The involvement of local governments and community organizations throughout Indonesia deserves attention. These units play an active and essential role in caring for vulnerable sectors of society, especially the poor and the elderly. Community units act as an extension of the central government in reaching the smallest and most remote community members (Pradana et al., 2020). That statement are in line with the findings in the field as told by Siti (Private Employee, 34 years old):

"Aid funds during the COVID-19 pandemic are provided by the Government (Central and Regional) to help people affected by COVID-19, partly in the form of BLT (direct cash assistance), but in some areas, there are modifications. This assistance is to help the community's economy, and also to survive during this pandemic."

Also in line with quote below by NTB Village Head:

"In the field, based on the situation analysis, we took the initiative to change and modify the amount of aid or the allocation of recipients. We know it's risky because it doesn't comply with the rules, but this is the measure of our leadership." (NTB Village Head)

Based on these findings in the field, especially interviews with informants from Lombok and Papua, it became clear that village and regional heads takes action into their own hands, sometimes adapting policies made by the central government depending on the existing situation. For example, rice was initially distributed 10 kg for one person, was allocated to two people, each recieving 5 kg. In this case, it appears that regional leaders are taking risks, taking into account each region's current situation and local wisdom. The ability to read the problem is needed to optimize the distribution of social assistance from the central government to its citizens in need.

Conclusion

The distribution of social assistance provided by the Indonesian government during the Covid-19 pandemic is marked by several flaws, especially regarding transparency and accountability. The problems of implementing social assistance can be grouped as: (1) separate budget allocation between each government agency; (2) a non-transparent distribution system; (3) the data and criteria for people who are entitled to receive social assistance have not been integrated into each government institution; and (4) lack of community involvement in policy determination and implementation.

Recommendations

(1) The Government needs to take a new approach to the implementation of social assistance to ensure that it appropriately integrates data, for example the One Data Policy implementation.

(2) Provide space for relevant adjustments to be made in the implementation of social assistance, provided that it is still under the supervision of the forum for community representatives, media elements, existing figures/academics to ensure that the principles of transparency and accountability are upheld, also accordance with local needs at the initiative of the leadership in their respective regions; this ensures allocation accuracy for social assistance recipients by applying the principle of the local problem solved by local people. It would be preferable if local governments could submit essential ingredients that are adapted to the local needs of each region, for example including sago or corn which are stapled foods in certain areas.

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