

Inclusive Development: The Contribution of the Next-Generation Social Welfare Information System to the Accountability of Village Assistance Programs

Diva Margareta¹, Iskandar Zulkarnaen²

Faculty of Social and Political Sciences, University of Swadaya Gunung Jati, Cirebon, Indonesia

Author Email: divamargareta3@gmail.com¹, Iskandar_zulkarnaen@ugj.ac.id²

Abstract. Inclusive development is the primary objective of the village assistance program. The Next Generation Social Welfare Information System (SIKS-NG) is a solution for improving the accountability of the village assistance program. This study aims to describe the contribution of SIKS -NG in improving the accountability of the village assistance program based on public accountability theory Mahmudi, 2019, regarding the dimensions of accountability that must be fulfilled by public sector organizations, namely Legal and Integrity Accountability, Managerial Accountability, Program Accountability, Policy Accountability, and Financial Accountability. The research method employed a qualitative approach with data collection techniques through interviews and observations, with the main informants being staff from the Social Affairs Office (Integrated Referral Service System) of Cirebon Regency and officers from the Social Welfare Center (PUSKESOS) of Palimanan Timur Village. The research results indicate that SIKS-NG can enhance the accountability of village assistance programs by providing accurate and transparent data, as well as increasing community participation in decision-making. Therefore, as stipulated in Regulation of the Minister of Social Affairs of the Republic of Indonesia No. 3 of 2025 regarding the updating and use of the National Single Social and Economic Data System for social assistance, social empowerment, and social welfare programs, this study aims to promote inclusive development in Palimanan Timur Village. It is hoped that a digital-based system designed to manage the National Social and Economic Single Data System (DTSEN) can be more transparent, accurate, and efficient in its implementation for the community.

Keywords: Inclusive development, SIKS-NG, Accountability, Village assistance program, DTSEN

1 Introduction

Development is, at its core, a planned process of change aimed at creating a society that is better off than before. Development is not merely about increasing per capita income; it also involves changes in social structure and public attitudes, as well as reducing poverty and inequality [1]. Development must be inclusive, meaning it must provide opportunities for all members of society to participate and benefit from the fruits of development without discrimination [2]. Inclusive development necessitates equitable access to essential services for all segments of society, particularly vulnerable groups. In Indonesia, village social assistance programs serve as a primary tool for poverty alleviation. However, a recurring issue is the occurrence of exclusion errors and inclusion errors due to the weak accountability of beneficiary data.

The Village Assistance Program is one of the government's initiatives aimed at improving the welfare of rural communities and accelerating equitable development. The legal basis for the implementation of development and community empowerment in rural areas is set forth in UU No 6 Tentang Desa [3] which affirms that villages have the authority to regulate and manage the interests of their communities based on customary rights and local traditions, including in financial management and the implementation of , and supported by Regulation of the Minister of Social Affairs of the Republic of Indonesia No. 3 of 2025 on the National Single Social and Economic Data System (DTSEN), which creates an integrated single database to ensure that social assistance is distributed in a targeted, efficient, and equitable manner.

As a concrete manifestation of inclusive development, The Ministry of Social Affairs of the Republic of Indonesia has launched the Next-Generation Social Welfare Information System (SIKS-NG) as a form of *e-government* that enables real-time updates of the DTKS by operators at the village/sub-district level. This program leverages information technology to enhance effectiveness, transparency, and accountability in social welfare

governance [4]. Consequently, the distribution of assistance becomes more targeted, serving as a prerequisite for inclusive development.

The deployment of an e-government framework via the Social Welfare Information System-Next Generation (SIKS-NG) application at the village level represents a strategic initiative towards achieving transparent bureaucratic digitization. Nevertheless, this system is frequently perceived as simply administrative digitization, lacking a thorough analysis of its contribution to the principles of inclusive development. A disparity exists between central regulations concerning data updates and the actual local capacity, which often obstructs accountability in the allocation of social assistance. This research seeks to address this evaluative gap by investigating how SIKS-NG functions not only as a technical tool but also as a protector of the rights of vulnerable populations, ensuring their inclusion in the social safety net system. Previous research on the Next Generation Social Welfare Information System (SIKS-NG) in the Implementation of E-Government. Research by [5] The following obstacles were identified: First, the lack of technical training (Bimtek) for SIKS-NG operators. Second, frequent discrepancies between the “proposed” data and the “social assistance recipient” data in the National Single Social and Economic Database (DTSEN), requiring SIKS-NG application operators to manually verify the community data that has been entered. This research examines the SIKS-NG in the Palimanan Timur Village. There are still challenges related to training and data synchronization. The aim of this study is to elucidate the contribution of the implementation of e-government SIKS-NG to the accountability of village assistance programs as a prerequisite for inclusive development in Palimanan Timur Village. Although SIKS-NG is touted as a digital solution, empirical evaluations regarding its impact on accountability and inclusiveness at the village operator level remain limited.

One of the areas targeted for the implementation of this program is Palimanan Timur Village, where welfare data management is carried out by the Cirebon Regency Social Affairs Office in collaboration with the Social Welfare Center (PUSKESOS). Through this collaboration between the Social Affairs Office and PUSKESOS, it is hoped that the distribution of social assistance can be carried out more accurately, transparently, and efficiently. The implementation of the social assistance program in Palimanan Timur Village is part of the village government’s efforts to improve community welfare and reduce socioeconomic vulnerability. Based on interviews with PUSKESOS, the social conditions of the community in Palimanan Timur Village are quite heterogeneous, with the majority of residents relying on the informal sector, daily labor, and micro-enterprises for their livelihoods, all of which have unpredictable income levels. These conditions make a significant portion of the community heavily dependent on village assistance programs to support the fulfillment of their basic needs.

Kode	Kelompok	Jumlah		Laki-laki		Perempuan	
		n	%	n	%	n	%
1	BELUM/TIDAK BEKERJA	457	13,76%	271	8,16%	186	5,60%
2	MENGURUS RUMAH TANGGA	833	25,08%	9	0,27%	824	24,80%
3	PELAJAR/MAHASISWA	823	24,77%	439	13,21%	384	11,56%
4	PENSIUNAN	37	1,11%	33	0,99%	4	0,12%
5	PEGAWAI NEGERI SIPIL (PNS)	53	1,60%	31	0,93%	22	0,66%
6	TENTARA NASIONAL INDONESIA (TNI)	5	0,15%	5	0,15%	0	0,00%
7	KEPOLISIAN RI (POLRI)	8	0,24%	7	0,21%	1	0,03%
8	PERDAGANGAN	4	0,12%	3	0,09%	1	0,03%
9	PETANI/PEKEBUN	5	0,15%	4	0,12%	1	0,03%
10	PETERNAK	1	0,03%	1	0,03%	0	0,00%
14	TRANSPORTASI	3	0,09%	3	0,09%	0	0,00%
15	KARYAWAN SWASTA	379	11,41%	281	8,46%	98	2,95%
16	KARYAWAN BUMN	14	0,42%	14	0,42%	0	0,00%
18	KARYAWAN HONORER	12	0,36%	9	0,27%	3	0,09%
19	BURUH HARIAN LEPAS	311	9,36%	292	8,79%	19	0,57%
20	BURUH TANI/PERKEBUNAN	8	0,24%	8	0,24%	0	0,00%
23	PEMBANTU RUMAH TANGGA	7	0,21%	0	0,00%	7	0,21%
26	TUKANG BATU	2	0,06%	2	0,06%	0	0,00%
27	TUKANG KAYU	3	0,09%	3	0,09%	0	0,00%
32	PENATA RIAS	1	0,03%	0	0,00%	1	0,03%
44	WARTAWAN	1	0,03%	1	0,03%	0	0,00%
46	JURU MASAK	1	0,03%	0	0,00%	1	0,03%
65	GURU	23	0,69%	10	0,30%	13	0,39%
73	BIDAN	2	0,06%	0	0,00%	2	0,06%
74	PERAWAT	6	0,18%	1	0,03%	5	0,15%
75	APOTEKER	2	0,06%	0	0,00%	2	0,06%

79	PELAUT	6	0,18%	6	0,18%	0	0,00%
81	SOPIR	14	0,42%	14	0,42%	0	0,00%
84	PEDAGANG	80	2,41%	57	1,72%	23	0,69%
85	PERANGKAT DESA	5	0,15%	4	0,12%	1	0,03%
88	WIRASWASTA	214	6,44%	190	5,72%	24	0,72%
89	LAINNYA	2	0,06%	1	0,03%	1	0,03%
	JUMLAH	3322	100,00%	1699	51,14%	1623	48,86%
	BELUM MENGENGI	0	0,00%	0	0,00%	0	0,00%
	TOTAL	3322	100,00%	1699	51,14%	1623	48,86%

Figure 1. Population by Activity or Type: Number and Percentage Pekerjaannya di East Palimanan Village, 2026

Source: Official Website of Palimanan Timur Village

This study aims to describe the contribution of SIKS-NG to more accurate and transparent accountability in aid programs in Palimanan Timur Village, Cirebon Regency, so that aid programs can be distributed to the intended recipients. To identify the challenges facing SIKS-NG's contribution to aid program accountability, such as limited human resources and resistance from certain parties who are still accustomed to manual systems. To outline how SIKS-NG's contribution to aid program accountability in Palimanan Timur Village, Cirebon Regency, can be improved to provide greater benefits to the community. The novelty of this research lies in three aspects: 1) An empirical evaluation at the village unit of analysis that has not been extensively studied, 2) The operationalization of the concept of inclusive development into indicators of targeting accuracy, equity, and accessibility within the context of digital social assistance, 3) The formulation of a conceptual model that links e-government → accountability → inclusiveness.

2 Literature Review

2.1 Development Administration

Development administration refers to the efforts undertaken by a country or nation to grow, develop, and transform in a conscious and planned manner in order to achieve its ultimate goals [6].

Development is an effort aimed at improvement and growth to achieve the well-being of society [7]. The success of development depends heavily on the state's competence and capabilities. Therefore, the smooth implementation of national development is determined by the capabilities of government officials and the policies that will be adopted, which depend on leadership down to the frontline staff who directly implement those policies—a group that plays a crucial role.

2.2 Inclusive Development

Inclusive development is a form of development that emphasizes the importance of creating space, opening up access, and involving all citizens and segments of society in every development process. Every citizen is encouraged to participate actively and has equal opportunities to access services, public facilities, and various resources provided by the government and other public service providers [8].

Community participation is the right and responsibility of every citizen to contribute to the achievement of group goals, thereby giving them the opportunity to participate in development by contributing their initiatives and creativity. Community participation refers to the mental and emotional engagement of individuals within a group context that encourages them to share responsibilities collectively. [7].

2.3 SIKS-NG (Social Welfare Information System - Next Generation)

SIKS-NG stands for Social Welfare Information System - Next Generation, a web-based application developed by the Ministry of Social Affairs to manage and update data on poverty and social welfare in Indonesia (Ramadhani et al., 2025a). The main functions and uses of SIKS-NG (Social Welfare Information System Next Generation):

- a. Data Management
Collecting and updating poverty data from the grassroots level (such as villages/subdistricts).
- b. Verification and Validation
Verifying and validating data on residents who are eligible to receive social assistance to ensure that it reaches the intended recipients.
- c. Monitoring the distribution of aid
Transparent and accurate monitoring of the status of social assistance distribution by various relevant parties.

- d. Social Program Database
Serving as a data source for various programs.
- e. New Proposal
Processing new data submissions for inclusion in the DTSEN (National Single Social and Economic Database) and social assistance programs.
- f. Limited Access
This system is accessible only to authorized personnel, not to the general public; specifically, PUSKESOS (Social Welfare Center).

2.4 Public Accountability

Public accountability, as defined in the book *Public Sector Performance Management**, refers to an agency's responsibility to manage resources, report on, and disclose all activities and operations related to the use of public resources to those who have granted the mandate Mahmudi, 2015[9]. Public accountability also involves the obligation to explain and answer questions regarding a policy, from its formulation through to its implementation.

The Theory of Accountability According to Mahmudi 2019

[10]In his book "Public Sector Performance Management," he states that public accountability is the government's responsibility to be accountable to the public and relevant stakeholders for the results and processes of program implementation. According to Mahmudi, the dimensions of accountability that public sector organizations must fulfill include:

- a. Legal Accountability and Integrity
- b. Managerial Accountability
- c. Program Accountability
- d. Policy Accountability
- e. Financial Accountability

A more detailed explanation of the application of Mahmudi's theory in the context of this qualitative study is presented in the appendix, which contains a table of operational definitions for the research concepts. This table outlines the relationship between the theoretical indicators, the research focus, the observed variables, and the data collection techniques employed.

2.5 The Role of PUSKESOS in the Village Assistance Program

The Social Welfare Center (PUSKESOS) is a social service facility established at the village or sub-district level with the aim of bringing social welfare services closer to the community. PUSKESOS serves as a bridge connecting the community with social service providers and also plays a role in connecting the community with the digital-based social welfare information system, namely the Next Generation Social Welfare Information System (SIKS-NG).

PUSKESOS plays a crucial role in supporting the implementation of social assistance programs such as the Family Hope Program (PKH), Non-Cash Food Assistance (BPNT), and Village Direct Cash Assistance (BLT). Through effective coordination with village governments, social workers, and community leaders, it ensures that the verification and validation of beneficiary data are conducted in a transparent, accurate, and accountable manner.

3 Research Method

This study uses a qualitative approach with a case study method to explore the effectiveness of SIKS-NG at the village government level, in which research data was collected through direct observation and in-depth interviews with Mr. Frizal Arif, an employee of the Cirebon Regency Social Services Office (SLRT); Ms. Eulis Kurnia, a village official from Palimanan Timur (PUSKESOS), beneficiary communities to gain a multi-level perspective, and through documentation. Meanwhile, secondary data was obtained from reports, official documents, and archives related to the implementation of the SIKS-NG program.

According to Sugiyono, qualitative research methods are based on the philosophy of post-positivism and are used to investigate the natural setting of the research subjects, in which the researcher serves as the primary instrument. Data collection is conducted through triangulation (combination of methods); the data obtained is qualitative and analyzed with a focus on meaning rather than generalization. This approach is expected to provide an in-depth understanding of the effectiveness and contribution of SIKS-NG in enhancing the accountability of aid programs and supporting the realization of inclusive development at the village level.

4 Results and Discussion

The crucial role of the Next Generation Social Welfare Information System (SIKS-NG) in reforming social assistance governance at the local level has proven to make a significant contribution to strengthening policy accountability, which is no longer merely administrative but also encompasses aspects of information transparency and active community participation.

This increased accountability is evident in the local government’s commitment to overseeing the process of updating and validating beneficiary data. This step reflects direct compliance with the latest regulation, namely Regulation of the Minister of Social Affairs of the Republic of Indonesia No. 3 of 2025[11]. This regulation specifically governs the updating and use of the National Single Social and Economic Data System for various welfare programs. This minimizes the opportunity for data manipulation and ensures that every proposal has a clear digital trail.

Research findings suggest that the implementation of organizational development is significantly reliant on the integrity of the data entered into SIKS-NG. The accountability of processes executed by village-level operators plays a crucial role in reducing exclusionary errors. While SIKS-NG does enhance bureaucratic efficiency from a technical standpoint, challenges to inclusiveness persist, particularly regarding NIK synchronization and the capacity of local human resources. Consequently, accountability in social distribution should not be evaluated solely based on the presence of digital platforms, but also on the system's ability to effectively and promptly meet the needs of the most marginalized communities. When identifying and nominating recipients of social assistance, applications submitted by the public are often unable to be processed or are deemed ineligible due to incomplete administrative documents and discrepancies in population data. Therefore, administrative requirements must be strictly adhered to, as follows:

Document Requirements:

- a. Electronic ID Card (e-KTP): ID cards that do not yet contain biometric data may result in verification failures.
- b. Family Card (KK): Make sure to use the most recent Family Card.
- c. Home Photos: Take photos of the interior of your home (living room/kitchen) for the purpose of verifying financial eligibility. Applicant Eligibility Criteria.

Tahap	Kegiatan	Keterangan
1	Siapkan Dokumen	Bawa KTP dan KK (asli dan fotokopi)
2	Kunjungi Kantor Desa/Kelurahan	Temui petugas Seksi Kesejahteraan atau Operator SIKS-NG
3	Pengajuan Diri	Sampaikan maksud untuk masuk DTSEN/DTKS
4	Musyawarah Desa (Musdes/Muskel)	Usulan dibahas untuk menentukan kelayakan
5	Input Data ke SIKS-NG	Operator desa memasukkan data jika disetujui
6	Verifikasi Dinas Sosial	Data diverifikasi dan disahkan oleh Kemensos

Figure 2. How to Register for DTSEN in Your Village [12]

Source: pusatstudijatim.id. 2026

Research findings indicate that accountability is measured not only by the sophistication of its implementation but also by the extent to which the community understands the criteria and mechanisms for assistance. This community involvement has a strong legal basis in Law No. 6 of 2014 on Villages. This law mandates the broadest possible autonomy for villages to manage local affairs in order to create strong and self-reliant villages. The operational implementation of the Village Law is further detailed in the Regulation of the Minister of Villages, Disadvantaged Regions, and Transmigration [13] on Village Consultative Meetings. The legitimacy of Village Consultative Meetings (Musdes) for data verification is supported by strict administrative documentation, namely the issuance of an official Village Consultative Meeting Invitation Letter.



Figure 3. East Palimanan Village Meeting

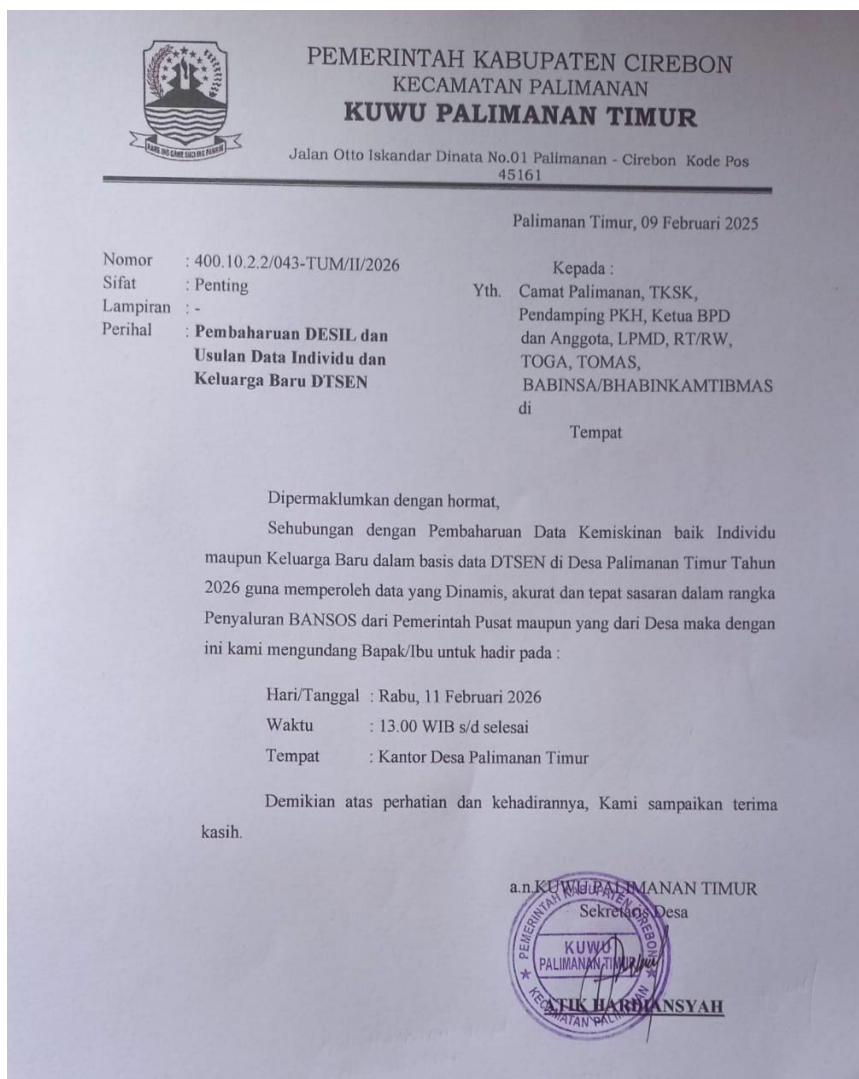


Figure 4. Invitation Letter for the East Palimanan Village Meeting

East Palimanan Village, Palimanan Subdistrict, Cirebon Regency, is one of the village governments that has utilized the Next Generation Social Welfare Information System (SIKS-NG) application as a tool to improve the effectiveness and efficiency of poverty data processing at the village level. Beneficiary Families (KPM) consist of poor or vulnerable households or individuals designated by the government to receive social assistance (Bansos) such as BLT, BPNT, and PKH. They are registered in the DTSEN, and their status is periodically evaluated; their eligibility may be revoked if their economic conditions improve.

Table 1. Number of Social Assistance Recipients in East Palimanan Village, Palimanan Subdistrict, Cirebon Regency, 2025

No.	Types of Social Assistance	Number of Recipients
1.	BLT	72 KPM
2.	BPNT	613 KPM
3.	PKH	337 KPM

Source: Research Findings, 2025

To examine this relationship in greater depth, Mahmudi (2019) divides accountability into five strategic dimensions as parameters of a public program’s success.

4.1 Legal Accountability and Integrity

The first dimension of focus is legal accountability and integrity. In this dimension, SIKS-NG serves as a tool to ensure that all stages of social assistance management are conducted in accordance with applicable regulations. The use of this application compels officials to adhere to the standard operating procedures established in Ministry of Social Affairs Regulation No. 3 of 2025 regarding the Updating and Use of the National Integrated Socio-Economic Data (DTSEN) for Social Assistance, Social Empowerment, and Social Welfare Programs, which regulates how to update and utilize integrated socio-economic data for social assistance programs as well as technical guidelines for the use of SIKS-NG.

The accountability of this system is often hindered by issues of honesty at the grassroots level. A sociological problem that is still frequently encountered is the low awareness among economically capable (well-off) members of the public to voluntarily decline or remove themselves from the list of aid recipients. Dishonesty in acknowledging this economic status creates distribution inequities and obstructs the vision of equitable aid distribution. In fact, accountability regarding honesty is not only the responsibility of government officials but also demands moral integrity from the public. Without honesty from established citizens to make way for those who are truly in need, the government’s efforts to achieve social justice will be difficult to fully realize.

As explained by Mr. Frizal Arif, the integration of this system ensures that all submitted data must undergo a rigorous verification and validation (Verval) process before being legally recognized within the national system. The integrity of this system inherently demands honesty from implementers at the village level, as the digital trail within SIKS-NG closes loopholes for data manipulation or nepotism. A Self-Graduation strategy integrated with the SIKS-NG system is required. Self-graduation is a voluntary step whereby beneficiary families who have achieved economic self-sufficiency.

4.2 Managerial Accountability

The second dimension is managerial accountability, which emphasizes the effectiveness of organization, task allocation, and coordination among agencies in the implementation of social assistance programs. SIKSNG has clarified the workflow between the Social Affairs Office and the Village Government. The Social Services Office serves as a filter and validator of social data before it is used to determine social assistance recipients nationwide. PUSKESOS plays a role in collecting initial data, verifying and inputting data, ensuring that the flow of data from the field to the central system proceeds without hindrance.

As stated by Ms. Eulis Kurnia, the managerial role of PUSKESOS is crucial in conducting on-the-ground verification to ensure that policies remain responsive. Effective data management does not stop at the data entry stage, but also involves managing the data in real time based on changes in residents’ economic conditions. With the SIKS-NG system, overlapping authorities can be minimized because each agency has clear access rights and responsibilities within the system.

4.3 Program Accountability

Program accountability through SIKS-NG is fully aligned with the vision of inclusive development. The success of a program is measured not only by the amount of budget absorbed, but also by the extent to which

digitally managed data can reduce social exclusion and ensure that marginalized groups remain a top priority in every social welfare intervention.

The Social Affairs Office ensures that aid recipients are selected based on criteria established by the central government, using DTSEN data updated through SIKS-NG. At the village level, PUSKESOS conducts field surveys and village meetings to verify the eligibility of aid recipients. SIKS-NG data is also used as the basis for program evaluation and reporting. From an inclusive development perspective, the program's accountability ensures that assistance is not only distributed but also genuinely reaches poor and vulnerable communities in line with the program's objectives. Thus, SIKS-NG plays a role in reducing social exclusion caused by misdirected aid.

A fundamental challenge in program accountability in Palimanan Timur Village, Cirebon Regency, is the need to strengthen monitoring and evaluation (M&E) on an ongoing basis. Without strict oversight, there is a risk of "data stagnation," where beneficiaries who should no longer meet the poverty criteria remain registered in the system. In response to this, the Cirebon Regency Social Affairs Office has implemented strategic measures to strengthen the program's monitoring and evaluation functions:

- a. Periodic Data Audit (Data Cleaning)
- b. Integration of Well-being Indicators
- c. Public Feedback Mechanism
- d. Results-Based Performance Reporting

By strengthening these oversight functions, program accountability is no longer focused solely on budget absorption but has shifted toward achieving tangible results—namely, a precise and sustainable reduction in poverty rates in Cirebon Regency.

4.4 Policy Accountability

The fourth dimension encompasses policy accountability, which relates to the government's responsibility for the policy decisions it makes and the openness of the process to the public. In this dimension, SIKS-NG functions not only as a technical tool but also as an instrument that promotes information transparency for all village residents. Transparency is realized not only through one-way information dissemination but also by providing opportunities for community participation to submit feedback, objections, and concerns regarding beneficiary data deemed inconsistent with on-the-ground socio-economic conditions. This mechanism enables the community to act as social monitors of the implementation of village assistance policies. All feedback and objections from the community serve as the basis for clarification and re-verification by PUSKESOS in collaboration with the village government, before being resynchronized into the SIKS-NG system.

This community involvement reflects the principle of inclusive development, in which the community is not merely the object of policy but also a subject that plays a role in monitoring and improving social assistance policies. Thus, policy accountability based on SIKS-NG supports the creation of participatory and responsive village assistance governance. Through the Musdes forum, recipient criteria and field verification results are clearly presented, allowing residents to voice their concerns or objections if there are discrepancies in the data. Thus, policy accountability through SIKS-NG fosters a healthy participatory environment, where public trust in the government is maintained because every policy decision can be traced and held accountable both socially and legally.

4.5 Financial Accountability

The final dimension is financial accountability, which serves as the culmination of the entire data integrity process within SIKS-NG. This dimension emphasizes the targeted, efficient, and legally accountable use of public funds in accordance with state financial regulations. Research findings indicate that the implementation of SIKS-NG plays a strategic role in supporting the financial accountability of village assistance programs by ensuring that the allocation and distribution of aid are based on verified and validated recipient data.

Strengthened financial accountability is also reflected in the existence of formal audit and oversight mechanisms carried out by regional inspectorates and supervisory agencies in accordance with applicable laws and regulations. These audits serve not only to verify administrative compliance but also as a control mechanism to ensure that the use of social assistance funds aligns with policy objectives and the principles of social justice. Financial accountability is achieved because every rupiah allocated by the government is directed toward individuals whose identity and eligibility have been verified through a multi-layered process. Through this digital system, the potential for state losses due to duplicate data or assistance provided to ineligible residents can be significantly reduced. The synergy between field verification conducted by PUSKESOS and systemic validation within SIKS-NG ensures that reports on the implementation of social assistance are based on accurate and up-to-date recipient data.

Overall, the fulfillment of the five dimensions of accountability according to Mahmudi (2019) through the SIKS-NG instrument demonstrates that the integration of legal compliance, responsive management, program targeting, policy transparency, and financial accuracy creates a solid foundation for inclusive village development. However, accountability regarding honesty and legal compliance in the distribution of this aid has not yet been fully effective. This occurs because many residents who are actually economically capable still perceive the aid as a permanent right, making them reluctant to step back. Additionally, practices of concealing wealth during inspections are still found, along with reluctance among village officials to remove capable residents who hold influence in the community. To address this, a concrete step taken is to encourage the community to understand that taking assistance that is not their right means depriving others who are in greater need. Although technical challenges remain, this commitment to accountability ensures that social welfare programs are not merely a distribution of aid, but also serve as an instrument for the honest and measurable empowerment of the community.

5 Conclusion

Research findings based on Mahmudi's 2019 theory of accountability conclude that the implementation of the Next Generation Social Welfare Information System (SIKS-NG) has made a significant contribution to creating a more modern, transparent, and accountable system of village governance. Through this system, Palimanan Timur Village now has a more accurate National Single Social and Economic Database (DTSÉN) in accordance with the mandate of Minister of Social Affairs Regulation No. 3 of 2025, thereby enabling clear monitoring of social assistance distribution. This digital technology provides a strong foundation to ensure that all assistance distributed by the village government is legally and administratively accountable, while also opening opportunities for community participation in overseeing the implementation of welfare programs. However, the effectiveness of this sophisticated system is still hampered by a fundamental problem on the ground, namely low ethical awareness among some residents regarding the reporting of their actual economic situations. This study found that the managerial sophistication of the SIKS-NG technology does not yet correlate directly with effectiveness at the level of ethics and honesty. The core of the problem lies in the low moral integrity and ethical awareness of some economically capable members of the community who are reluctant to voluntarily remove themselves from the list of aid recipients. This "recipient mentality" phenomenon causes aid to miss its intended targets and hinders the achievement of social justice, as the rights of the poorest citizens are instead enjoyed by those who are already financially secure. This demonstrates that the validity of digital data is not strong enough to guarantee justice without being supported by the honesty of the beneficiaries, thereby resulting in inaccurate targeting. This issue of honesty is a major obstacle to achieving social justice, as aid that should rightfully belong to the poorest citizens is instead enjoyed by those who are financially well-off. As a solution, optimization is required.

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