

## RINGKASAN

**Analisis Perbedaan antara Akuntabilitas dan Transparansi yang Dipersepsikan oleh Penerima Jasa dan Lembaga Donor dengan Kenyataan yang Dialami pada Lembaga Swadaya Masyarakat di Surabaya****Jarot Tri Bowo Santoso**

Eksistensi Lembaga Swadaya Masyarakat (LSM) sebagai lembaga yang menyalurkan dana dari lembaga donor ke masyarakat sangat dipengaruhi oleh tingkat kepercayaan lembaga donor dan masyarakat. Akhir-akhir ini, tingkat kepercayaan mereka terhadap LSM sangat rendah. Hal ini terkait dengan banyaknya isu negatif tentang LSM, baik itu mengenai ketidakjelasan organisasi, tidak adanya pertanggungjawaban atas dana yang diterimanya ataupun kasus penyelewengan. Isu-isu negatif tersebut terjadi, akibat rendahnya tingkat akuntabilitas dan transparansi LSM dimata masyarakat, khususnya lembaga donor dan penerima jasa, yang berakibat pada ketidakefektifan kepentingan mereka. Ketidakefektifan kepentingan penerima jasa dan lembaga donor, terlihat dari adanya perbedaan antara akuntabilitas dan transparansi yang dipersepsikan oleh mereka dengan kenyataan yang dialaminya.

Penelitian ini bertujuan: (1) untuk mengetahui akuntabilitas yang dipersepsikan oleh penerima jasa dan kenyataan yang dialaminya, (2) untuk mengetahui transparansi yang dipersepsikan oleh penerima jasa dan kenyataan yang dialaminya, (3) untuk mengetahui akuntabilitas yang dipersepsikan oleh lembaga donor dan kenyataan yang dialaminya, (4) untuk mengetahui transparansi yang dipersepsikan oleh lembaga donor dan kenyataan yang dialaminya.

Populasi penelitian ini adalah seluruh lembaga donor yang pernah atau sedang mendanai LSM SPEKTRA, yang terdiri dari manajer, wakil manajer I, wakil manajer II, sekretaris dan bendahara, dan seluruh penerima jasa di Kelurahan Tambak Sari, Kecamatan Tambak Sari yang berjumlah 402 penerima jasa serta di Kelurahan Manyar Sabrangan Kecamatan Mulyorejo Surabaya yang berjumlah 308 penerima jasa. Responden lembaga donor diambil secara sensus, sedangkan responden penerima jasa diambil secara sampel, dengan teknik prosentase sampling sebesar 10%. Data dikumpulkan dengan metode observasi langsung, kuesioner dan wawancara. Uji validitas kuesioner menggunakan validitas butir dengan korelasi product moment Pearson, sedangkan uji reliabilitas menggunakan teknik koefisien Alpha Cronbach. Data dianalisis dengan menggunakan uji Paired Sample t-test.

Hasil penelitian menunjukkan bahwa (1) akuntabilitas yang dipersepsikan oleh penerima jasa berbeda secara signifikan dengan kenyataan yang dialaminya ( $t$ -hitung = 76,856;  $p = 0,000$ ), (2) transparansi yang dipersepsikan oleh penerima jasa berbeda secara signifikan dengan kenyataan yang dialaminya ( $t$ -hitung = 23,609;  $p = 0,000$ ), (3) akuntabilitas yang dipersepsikan oleh lembaga donor berbeda secara signifikan dengan kenyataan yang dialaminya ( $t$ -hitung = 11,779;  $p = 0,007$ ), (2) transparansi yang dipersepsikan oleh lembaga donor berbeda secara signifikan dengan kenyataan yang dialaminya ( $t$ -hitung = 14,200;  $p = 0,005$ ).

Kepentingan penerima jasa dan lembaga donor terhadap LSM, tidak optimal. Hal ini karena, akuntabilitas dan tranparansi yang dipersepsikan oleh penerima jasa dan lembaga donor berbeda dengan kenyataan yang dialaminya. Selain itu, akuntabilitas dan transparansi yang dilaksanakan LSM masih sangat rendah. Oleh karena itu, disarankan agar LSM meningkatkan pelaksanaan akuntabilitas dan transparansi kegiatannya ke masyarakat.

**Analysis Differences between Accountability and Transparency Perceived by Beneficiaries and Fund Foundation with the Reality Experienced by the Non Government Organization in Surabaya**

**Jarot Tri Bowo Santoso**

The existence of the Non Government Organizations (NGOs) as a foundation that distribute the funds from the foundations to the people is considerably affected by the level of trust of the fund foundations and the people. Recently, their level of trust toward the NGOs is exceedingly low. This is in conjunction with the enormous negative issues regarding the NGOs, either on the obscurity of the organizations or the responsibility in connected with the funds received or divested. These negative issues occur due to the low accountability and transparency levels of the NGOs as perceived by the people; mainly the fund foundation and the fund recipients which will then affected their interests. The low existing potential of interests of beneficiaries and foundations are noticed by their perception on the difference between accountability and transparency with the reality experienced.

The objectives of the research: (1) to seek the accountability perceived by beneficiaries and the reality experienced, (2) to seek the transparency perceived by beneficiaries and the reality experienced, (3) to seek the accountability perceived by the fund foundation and the reality experienced, (4) to seek the transparency perceived by the fund foundation and the reality experienced.

The research population was drawn from the entire fund foundations which had formerly funded or are still funding the SPEKTRA Non Government Organization consisting a manager, vice manager I, vice manager II, secretary, treasurer, and the entire 402 beneficiaries of the Tambak Sari District, Tambak Sari Sub-District; and 308 beneficiaries of Manyar Sabrangan District, Mulyorejo Sub-District Surabaya. The respondents of the fund foundations were drawn by census method; while beneficiaries were drawn by 10% sampling percentage technique. Direct observation, questionnaire, and interview methods were used for data collecting. Item validity using Pearson product moment correlation was used for the questionnaire validity test; while Alpha Cronbach coefficient technique was used for the reliability test. Paired Sample t-test was used for data analysis.

The results of the research showed that (1) accountability by beneficiaries differs significantly from the reality experienced ( $t\text{-count} = 76,856$ ;  $p = 0,000$ ), (2) transparency perceived by beneficiaries differs significantly from the reality experienced ( $t\text{-count} = 23,609$ ;  $p = 0,000$ ), (3) accountability perceived by the fund foundations differs significantly from the reality experienced ( $t\text{-count} = 11,779$ ;  $p = 0,007$ ), (4) transparency perceived by the fund foundations differs significantly from the reality experienced ( $t\text{-count} = 14,200$ ;  $p = 0,005$ ).

The interests of beneficiaries and fund foundations toward the NGOs were not optimum; since the accountability and transparency perceived by beneficiaries and fund foundations differed from the reality experienced. Furthermore, the accountability and transparency conducted by the NGOs were considerably low. Hence, it was recommended that NGOs increase the accountability and transparency performance toward the people.

PERPUSTAKAAN UNIVERSITAS AIRLANGGA

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**Abstract**

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**Key words:** Accountability, transparency, beneficiaries, Non Government Organizations