

TRANSPARENCY AND ACCOUNTABILITY OF FINANCIAL MANAGEMENT OF THE NATIONAL AWAKENING PARTY FINANCIAL YEAR 2019-2022

Rika Puspita Muliahati¹, Nurfitri Nugrahaningsih², Erdi³

^{1,2,3}*Universitas Tanjungpura*

rikapuspitamulia@gmail.com nurfitri.nugrahaningsih@fisip.untan.ac.id erdi.abidin@me.com

ABSTRACT

This study is entitled “Transparency and Accountability of Financial Management of The National Awakening Party Financial Year 2019-2022.” The research problem was that the Central Board of The National Awakening Party (DPP PKB) had not fulfilled the statutory law on transparency of financial management, and there was a tendency to increase the amount of Political Party Financial Assistance year after year. However, this fund increase has not been accompanied by efforts to administer the National Awakening Party's finances in an accountable manner. This research explores the implementation of transparency and accountability indicators for FY 2019-2022. For the research, the transparency indicator was taken from the theory of transparency by Krina L (2003), while the accountability indicator was taken from the theory of Elwood (cited in Mardiasmo, 2008). Of the five indicators, only one indicator, accountability in preventing waste, leakage, and corruption, has been effectively implemented. According to the idea of Nambo and Puluwulawa (2005), this is due to the interests of political organizations that still prioritize group interests in government, where these interest groups tend to desire to maintain their political power solely. This research recommends that a political party establish a paradigm regarding the need for a balance between party and public interests, recruit competent digital operators, coordinate well with authorized institutions in publishing annual reports, and appoint a responsive person in charge of managing financial governance reports and complaints. The person must be competent in digital recording, reporting, and distribution for DPP PKB to optimally implement the remaining four indicators of transparency and accountability practices.

Keywords: *Political Parties, Transparency, Accountability, Financial Management*

This article is licensed under [CC BY-SA 4.0](https://creativecommons.org/licenses/by-sa/4.0/) 

INTRODUCTION

The start of the reform period has led all political elites in Indonesia to carefully discuss the basic issues of democracy including transparency and accountability in political party financial management, this is because one of the ideal benchmarks for the success of democracy is that political parties in the country have implemented transparency and accountability practices (E. A. Wibowo, 2018). Therefore, the need arises for political party financial reporting to be carried out periodically, prepared based on certain standards and guidelines so that users can understand it, and published transparently. All of these ideas should ideally be the design for financial management arrangements for political parties in a democratic country.

Since the enactment of Law Number 2 of 2011, which is an amendment to Law Number 2 of 2008 concerning political parties, the government has made tangible efforts to encourage political parties to become transparent and accountable institutions, so that the problem of corruption within political parties should be resolved. handled optimally. Article 39 Paragraph (2) of the Law regulates the financial management of political parties which must undergo an audit process by a public accountant every 1 year and be announced periodically. This regulation begins to indicate the obligation of Political Parties to make regular annual financial reports to audit the budget used.

However, after more than a decade has passed, in general, the financial reports of political parties are still far from adequate, both in routine reports and election activities. The inadequacy of these reports, apart from being careless and not being "well organized", is also caused by the absence of comprehensive financial accounting standards for political parties (A. Wibowo & Srijadi, 2023).

Furthermore, there is the fact that even an initial audit by a public accountant does not prevent corruption from occurring, and can even be misused to cover up corruption. This is exacerbated by the absence of threats of sanctions for non-compliance by political parties in managing their finances, where up to now the issue of transparency and accountability of political funds is still a challenge to the democratic system in Indonesia where in practice, Law Number 2 of 2008 concerning Political Parties jo. Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties (UU Political Parties) is considered to still have many weaknesses and needs improvement related to the financial governance arrangements of political parties (Juniar, 2021).

In the current era of disruption and affirmation, it is still found that the majority of political parties in Indonesia do not produce well-drafted reports, and political parties' commitment to transparency and accountability regarding party finances is still very weak. In practice, the above statutory provisions have not been properly complied with by political parties such regulations are often just mere lip service. Realizing the weaknesses in the Political Party Law, in 2018 the Corruption Eradication Commission (KPK) and the Indonesian Institute of Sciences (LIPI) launched a Political Party Integrity System (SIPP), one of the components of which is related to political party finances. SIPP was signed on December 4 2018 by 13 of the 16 political parties participating in the 2019 Election (Lestari et al., 2021).

After 4 years since it was first introduced, the SIPP, which contains ideal norms, unfortunately, has not been implemented effectively, especially because there have been no changes to the Political Party Law. The SIPP implementation strategy itself includes changes to the Political Party Law as the main thing that must be carried out, apart from political parties being expected to improve internally. However, the political law package (which includes the Political Party Law) failed to be produced in 2021, making the prospect of SIPP implementation even more distant (Kholmi, 2013).

Supported by research data collected by TI Indonesia in October 2022, the results showed that political party funding governance practices in Indonesia still face problems in the dimensions of transparency and accountability. With no mechanism regarding whom financial reports must be reported and no sanctions for parties who do not prepare financial reports, political parties feel there is no obligation to prepare annual financial reports. This has resulted in a low number of political parties preparing annual financial reports by the accounting standards applicable in Indonesia. In line with the phenomenon of weak financial accountability of most political parties in Indonesia, Transparency International Indonesia (TII) in collaboration with the Central Information Commission has developed an instrument that can credibly determine the level of financial transparency and accountability of political parties, including those within the National Awakening Party. Several weaknesses in the Political Party Law ultimately have implications for party financial management practices that are not transparent and accountable. This not only happens in almost all parties, including the National Awakening Party (Faisal et al., 2018). The mandate of Article 39 Paragraph (1) of the

Political Party Law, namely that political party finances are managed transparently and accountably, ultimately stopped being just a norm with no guarantee of implementation. This is a very big challenge considering that the Banparpol given to the National Awakening Party tends to increase from time to time starting from IDR 1000.00 for each vote obtained in the 2019-2021 Fiscal Year (FY) to IDR 3,548.00 for each vote obtained in FY 2022 and will increase again this year based on Minister of Home Affairs Regulation Number 78 of 2020. This condition is supported by the decline in the financial reporting performance of the National Awakening Party in the Crinis Project Research Report on Transparency of Political Funds in Indonesia which was released to the public in 2018.

From several of these phenomena, it is considered interesting for researchers to further explore and analyze the transparency and accountability practices of the National Awakening Party during the ongoing management period which in the current fiscal calculations is in line with the aim of this scientific research, which is to further explore and analyze implementation practices. indicators of transparency and accountability in financial management in the Central Leadership Council of the National Awakening Party in the 2019-2022 Fiscal Year.

METHOD

The method chosen in this research is descriptive qualitative. This type of research was chosen because it is by the research objective, namely to describe the transparency and accountability of financial reports at the National Awakening Party. Qualitative is a research method used to examine a natural object (as opposed to the definition of experiment). The object in qualitative research is a natural object, as it is, in a normal situation that has not been manipulated by circumstances or conditions, so this method is called descriptive, which is a method that aims to describe the problem as it is.

This research uses interview techniques and descriptive-analytical writing techniques which examine the picture of financial management in the Central Leadership Council of the Awakening Party by the dimensions of accountability and transparency of financial reporting. The reason researchers chose this method is because this method is useful for obtaining real data that occurs in the field when researching so that after obtaining the data it is then analyzed. Apart from that, descriptive research is also used in this research because it is considered very appropriate so that the author can describe various sources of data and information, both from various expert opinions and based on observations from interviews which can be used as data that can help in this research. Descriptive research is not only limited to collecting data or information from various sources but the data obtained can also be analyzed so that problem discussion and data analysis will be easy to understand.

Researchers interacted with 1 key informant and 6 selected supporting informants to determine the implementation of transparency and accountability indicators. In this case, researchers explored the interaction patterns between DPP PKB administrators the media, and the public.

The paradigm used by researchers is postpositivist. This paradigm explains that the theory, background, knowledge, and values of the researcher influence everything that is observed (Neuman & Robson, 2014). Furthermore, based on this statement, the postpositivism paradigm is a refinement of the positivism paradigm which is considered to have weaknesses and only relies on the ability to observe research objects directly. Ontologically, this school is critical

and assumes that reality is by reality and natural law. Researchers see the fact that the implementation of transparency and accountability indicators departs from the postpositivism paradigm. This means that the researcher has a relationship with the objects to be able to observe the reality of the results of the interaction through in-depth interviews between the researcher and the DPP PKB administrators, the media, and community representatives. On the one hand, the researcher made direct observations of the object under study, namely the communication patterns carried out by the PKB DPP administrators during the data collection period in the field.

RESULTS AND DISCUSSION

Indicators of Providing Information Through Technological Means

In extracting data in the field, the PKB DPP has currently used information technology to disseminate information by creating official accounts and official users on almost all social media. In achieving public information disclosure standards effectively and efficiently using technological means in the current era of digitalization, the following is the statement of the FD key informant as PKB administrator:

"PKB has created an official website to provide information about activity plans and party activity reports. Currently, the public can access the party website via personal computers or mobile devices. Apart from that, PKB actively utilizes its official social media accounts to provide information to the public more quickly and easily, in a matter of seconds all the necessary information is there..."

This statement is supported by academic elements who access information on party activities via social media. The following is the statement of informant YD who works as a lecturer and researcher at a national research agency:

"Information about activities and work programs is easily accessible to everyone via the official website. It is very visually appealing and uses clear grammar, making it easy to understand. "Each working program and its implementation is easily accessible to everyone from various levels and circles whenever and wherever as long as the internet network is available."

From the two interview results, it was stated that the ease of searching for party activities via official pages and social media was mandatory, whereas, in the researcher's observations, it was successful in easily accessing official pages used by parties in disseminating information. Based on the observations that have been made, the official website contains complete public information with sub-sections of the management board, legislative members, prospective executive members, LHKPN, financial reports, 2022 work plan and budget, 2019 PKB DCT, Party Regulations, PPID, Information Service Standards Public, Public Information Request Form, Media Center, news and gallery. Researchers also easily found several social media that were connected to the party's official page, namely Facebook, Twitter, and Instagram as well as the YouTube channel. The existence of social media and YouTube channels are used to upload party activities so that the public can easily find out about party activities and party members. The information available on digital media is in the form of activity times, party activities such as work meetings, village development campaigns, national roll call, socialization of the PKB work promise, inauguration of the National Health Guard guard,

socialization of Agrarian Reform Ideas, as well as updates on activities carried out by the Chairman General.

In examining this indicator, the researcher also compared the situation and perspective of key informants from Generation

"The transfer of information has relatively improved starting in 2019, but in my opinion, the quality of providing information through technological means is still very limited and requires even greater creativity. In the 2019-2022 period, PKB has been able to make optimal use of social media which can target our generation. However, in my opinion, this good condition still requires special attention in updating the information provided, especially in updating financial reports."

Responding to straightforward answers from elements of the younger generation of society is indeed in line with Law No. 17 of 2003 where information transparency must also extend to open use of the budget in the form of open financial reports. From the fluctuating opinions of the informants, the author was then interested in finding out the causes of the lack of updated information in technology-based information dissemination.

In digging deeper into information regarding financial management, it was found that there was input from one of the stakeholders to pay special attention to updating financial report information provided through digital media. In general, through the technological means currently used by the PKB DPP, it is ultimately not easy for the public to get access to the National Awakening Party's annual financial management report, either in the form of a summary report or a detailed report. In connection with observations of several events experienced and witnessed by researchers at event objects, it appears that informants respond more quickly to manual documents than to documents in digital form. This is supported by the results of interviews with informant DC, a senior journalist who works in the area of a headquarters on Jalan Trunojoyo Jakarta with the statement below:

"As far as I know, what appears on the official website is only related to the activities of the chairman, administrators, and party cadres, whether in routine or special moments. "From the information I got, the financial report is probably only for internal party use, because I did not find the contents of the latest financial report section made public on the website."

In line with the input from DC informants, the PKB DPP should provide an officer who is responsive to all changes and demands from the community, including operators, who can quickly provide data improvements and complete reports on the National Awakening Party's official website.

This is natural because, in the current period of transparency, the use of information technology is not only limited to delivering information and activity reports but also to giving the public the right to know annual financial reports because guaranteeing access to information is one of the things that must be fulfilled to realize an order. a democratic country that every political party wants to realize.

With information disclosure using digital technology, party financial management can be monitored directly online. The existence of online financial report data updates is proof that the PKB DPP has fulfilled the transparency aspect of financial management using technological means that have developed rapidly in the current era of digitalization. The combination of the above information has resulted in the dissemination of digitalized information in this period still encountering a bottleneck, especially in updating data and

completeness of annual reports. DPP PKB has not implemented the principle of transparency completely because there is no guarantee of access to information regarding the management of the latest financial reports.

This condition is characterized by the absence of changes and updates in the financial report sub-sections which are already provided on the official website. National Awakening Party Regulation Number 4 of 2020 concerning Openness of Public Information in the Central Management Board of the National Awakening Party where the audited financial report of the PKB DPP is information that can be accessed by the public. When researchers accessed the 2022 FY report between March and May 2023, the financial report subsection on the official website was not updated by Article 7 of the party regulations mentioned above. When researchers looked for audited financial reports in the financial reports sub-section on May 21, 2023 (4.5 months after the end of the financial year), the time when data collection in the field ended, there was still no completeness of the annual report data included in that section.

This finding is in contrast to article 9 of party regulations which requires parties to include these reports as public information that must be provided and announced periodically to the public. From the data and facts found by researchers in the field, it appears that the party has not used information technology to convey information to the public effectively.

The presence of only one-way delivery of information leads to the fact that no openness is genuine and comprehensive, and provides a place for active participation from all levels in using information technology in opening financial management reports, especially the 2020-2022 FY report.

This is by the results of participant and non-participation observations during data collection in the field between 1 March – 21 May 2023. This condition is also in line with the results of interviews with RD from Generation Z who saw the need to develop digital operator skills in the Central Leadership Council so that they could create a direct two-way digital communication feature. This input is in line with the finding that there is still minimal use of technology to provide or disseminate financial management information to the public.

Researchers also underlined that the letter disposition procedure mechanism was very slow and there was no feedback on the information request form on the official website. Looking further, there is a tendency for parties to only use technology superficially, occasionally, where they only take advantage of certain major moments and do not sustainably provide two-way information to the public. Based on these findings, the researchers obtained a general finding that the National Awakening Party still needs improvement efforts in implementing the use of technology in transparent financial management.

From the results of the interviews, documentation, and observations above, the author then concludes that in using technological means in disseminating or publishing financial management information to the public, the PKB DPP in the 2019-2022 period has not fulfilled the essence of transparency as stated by Krina (2013) on indicators of the use of information technology in providing financial management information to the public.

Due to this condition, the public has not been able to make optimal use of the technological facilities provided by the PKB DPP in accessing the latest and most up-to-date annual financial management reports. From the results of this exploration, it can be seen that there is an interest in political parties based on Nambo & Puluhuluwa (2005) to maintain privacy regarding financial reports which is a critical point towards 2024 because, with the digital platform that

is already owned, it is very easy to upload reports. The latest financial process will be completed in March 2023. This confidentiality and caution are directly related to the importance of maintaining control of political achievements as tangible goals in the next year.

Speed Indicators in Responding to Public Complaints

As a public organization, the National Awakening Party is obliged to prepare a complaint room based on Presidential Decree No. 76 of 2013 states that a complaint room is a place or room along with all related equipment specifically intended for receiving public reports or complaints. Apart from that, the parties can provide a medium for complaints to be submitted via the official website or digital/online media because based on the results of the researcher's observations, there is no longer a physical complaint box found at the DPP PKB office. Regarding online and face-to-face complaint facilities, the AM informant, as one of the party elements, gave the following statement during the interview session:

"We are ready to receive complaints from the public. Reporting or complaints take place directly at the secretariat office, but currently, we are providing a suggestion box. "Any input can be conveyed to me and several colleagues in the secretariat for us to follow up by reporting to superiors."

The statement in the previous interview session was supported by a further statement from informant BS as one of the party administrators as follows:

"Every report can be submitted to the secretariat through a designated official. We immediately investigated the response to the public report by forwarding it to superiors and waiting for the disposition or direction of the authorized person."

From the results of the two interviews with the two informants, it can be understood that the PKB DPP has provided a means of complaint in the form of a DPP office number that can be contacted and 3 secretariat officers appointed to communicate with the public who come to the Central Leadership Council. The party also uses other alternatives by using the comment column and direct message features on social media as a means for members of the public to provide input, reports, and complaints.

Regarding the provision that every complaint mechanism must be open, with complaint resolution and corrective action also being public and communicated through public service information. According to researchers, disclosure of complaint information has been implemented in the PKB DPP, where complaints from the public are ideally used as input from political parties and suggestions for improvement. In the context of the party's speed of handling complaints, the answer from the DC informant was as follows:

"It is still normative because so far complaints via active social media admins have not been responded to as expected, so you have to meet with party officials to be able to directly observe the response, this is related to the PKB culture which prefers to interact face to face with the community."

Based on the researcher's direct observations of several subjects at the research location, the complaints made by the party were only limited to internal parties. Meanwhile, the results of the SI informant's input stated that to his knowledge the normative process so far is carrying out research and resolving the truth of public complaints, taking steps to resolve the problem properly and completely, and reporting the results of public complaint management activities to the Chairman. In this case, direct observation shows that the complaint submitted by the

researcher was included in the party's internal discussions which then awaited the management's agreement to act on the complaint report within a significant amount of time. Complaints submitted by researchers based on observations up to the 3rd month have not been followed up. This condition is in harmony with the results of interviews with YD informants as follows:

"For several years now there has been a social media admin as a means of complaints, but I prefer to go directly to the party administrators who are my acquaintances, I conveyed this to the administrators. "There seems to be openness to accommodate various reports, but I didn't find direct feedback as quickly as I got from PKS, which is mostly managed by the younger generation."

From the statement above, it can be seen that the party accommodated the complaint and discussed it internally, where after a decision was made by those in authority it would be followed up by meeting with the community. Regarding the content of the complaint, it was only carried out by party internals. The following is the statement of the DC informant as a senior journalist as follows:

"I see that there are some who have not been responsive in receiving reports or complaints from the public. What can be done is to create an SOP where public complaints must be answered within three days, for example, not in a matter of months. I see that there has been no change to the form of fast complaint response that the public expects. This condition is almost the same as the low responsiveness of almost all parties that I have observed so far."

This information shows that the party has not been open to these complaints among the wider community, the party in this period has not provided feedback to the public who submitted reports or complaints so the PKB DPP has not fulfilled the essence of transparency in the speed of responding to complaints. Regarding the actions taken in dealing with complaints, the results of interviews with FD key informants are:

"In receiving and recording complaints: we have certain channels or mechanisms to receive and record incoming complaints. These complaints can be received via online forms, telephone, or direct meetings with appointed representatives. We process every report and complaint by applicable regulations."

It can be analyzed that the party's response is limited to accommodating complaints and carrying out diplomatic communications with members of the public who submit the report or complaint. This statement is reinforced by the results of interviews with SI informants as follows:

"In the context of party mechanisms, complaints will usually be followed up by carrying out research and resolving the truth of public complaints, taking steps to resolve the problem properly and completely, and reporting the results of public complaint management activities to the party chairman."

From the results of observations, researchers discovered the fact that the results of complaints are still not managed openly, where the results of complaints are only for internal parties that do not meet the needs for transparency indicators which are the conceptual framework in this research.

In essence, transparency guarantees access or freedom for everyone to obtain information about government administration, which is genuine, comprehensive, and open, and provides a place for active participation from all levels of society. This discrepancy is a signal that there

is an improvement need in openness to be able to respond to complaints more transparently, effectively, and efficiently. According to observations made in the field, data and facts were found to require quite a long time, namely more than 3 months, to carry out the decision-making process on incoming reports and complaints. There is still no transparency in presenting information in responding to reports and complaints that come in online and offline. This condition is contrary to the expectations of RD informants who want the National Awakening Party to be able to respond to reports and complaints that come in within days, not weeks or even months so that researchers get significant evidence that there is no real, comprehensive, and inclusive openness. for active participation from all levels in using information technology to quickly respond to reports and complaints from the public.

Based on data and facts in the field, it was found that the implementation of transparency as a principle that guarantees access or freedom for everyone to obtain information as a follow-up to complaints has not been implemented effectively by the PKB DPP.

From the results of interviews and observations carried out by researchers, the researcher concluded that the speed of responding to reports or complaints did not meet the transparency indicators as stated by (Krina, 2013), the second point regarding the speed of political parties in responding to complaints from the public. This finding has implications for the community currently not getting optimal benefits after making a report or complaint.

In analyzing these findings using the theory of political interests based on (Abdulkadir B. Nambo & Muhamad Rusiyanto Puluuluwa, 2005), it can be seen that this political party is still prioritizing the status quo in the interest of maintaining its current position so that it can prioritize time and energy to achieve votes in the next general election. This condition reflects that the party is more oriented toward group interests and has not shifted towards interests that prioritize national interests, social welfare, or the future of democracy. If public reports/complaints are responded to quickly, it will help achieve balance and stability between group interests and the public interest.

Indicators of Media or Institutional Involvement in Information Dissemination

In the interview session conducted by the author, the form of collaboration with the media or other institutions in providing party information was explained by the FD key informant as follows:

"...PKB synergizes with various impartial media and objective institutions in disseminating information to the public or community members. "The award we received from KIP in December 2022 is proof that PKB has become a transparent political party."

Based on the nature of transparency used in this research, implementing transparency in presenting information is the party's way of openly providing activity plans to the public, which includes financial management reports. Following up on the involvement of the media and other institutions in disseminating financial management information, here are the answers in the SI informant interview session:

"Financial management has been carried out by applicable regulations, especially regarding annual accountability. The entire budget that we use is rigid because we have a lot of expenses for the benefit of the party, so internal accountability tends to be carried out very well. "Indeed, currently there is no collaboration with the media or institutions in the publication of financial reports because so far the party has only focused on accountability with authorized government institutions."

Its position as an open and informative political party appears to be limited to disseminating information and reports on non-financial activities, which does not yet fully involve the media and other institutions in publishing financial reports that have gone through an audit process at the Supreme Audit Agency. The following statement is conveyed by informant BS in the interview session below:

"PKB maintains harmonious relationships with various parties, including the press so that any information regarding parties and policies related to the public interest can be disseminated to the public quickly."

From the statement above, it can be seen that many efforts have been made to involve the media and other institutions in disseminating information by the KIP Law, but unfortunately, this has not been optimal in disseminating the results of financial management transparency.

The results of interviews with informant YD stated that up to now they are still experiencing difficulties in accessing financial reports for the 2020 and 2022 fiscal years which have been audited by the Supreme Audit Agency in print, electronic, and online media which researchers have observed through search engines or digital searches, so that must go through the person in charge who is responsible for maintaining the privacy and confidentiality of the data. This is due to his observation that parties tend to be open and limited in publishing their financial reports, so only to certain parties who have the same interests, at certain moments, and tend to be open only to the internal environment and not to the public.

Furthermore, from the results of dives carried out by researchers based on input from AM informants, the PKB DPP has made efforts to disseminate information, so that the information can reach all levels of society. This is reinforced by the statement of informant YD who said that the principle of transparency outside of financial management reports has been realized by involving other institutions in the dissemination of party information and ceremonial activities.

Referring to a DC informant's statement in an interview, the informant provided input that currently the PKB DPP has involved electronic media and online platforms which are useful when the limited reach of information provided by the party is not optimal. The media or other institutions will disseminate this information to the public, but this does not include financial governance publications.

The involvement of other institutions makes it easier for the public to receive information, supported by input from the public who are representatives of Generation Z who said that PKB has now involved mainstream media in disseminating information about party activities.

Next, in exploring the indicators for disseminating financial management information by involving the media or other institutions, the researcher links it with the provisions of the law above which stipulates that every year the National Awakening Party is obliged to announce information services consisting of the number of requests for information received, the time required for the PKB DPP in fulfill each request for information, the number of requests for information granted and rejected, and the reasons for rejecting the request for information.

This provision is strengthened by Article 13 relating to the effectiveness of information services. The PKB DPP has implemented it by appointing 3 Information and Documentation Management Officers (PPID), but from the results of direct observations, the PKB DPP has not effectively created and developed a service system that quickly responds and provides feedback. back nationally. Based on interviews, documentation, and observations carried out in the era of openness and digitalization in this period, it is proven that the PKB DPP has

succeeded in significantly opening up with good cooperation with the media in disseminating information, but public accountability regarding political party budget realization reports must be announced periodically after going through the audit process, it turns out that it has not been realized promptly through collaboration with the media and other institutions.

In other words, there is no data yet that shows the performance of involving mass media and institutions that have authority in the publication of integrated financial management reports. Until the end of the research period on May 21, 2023, researchers found that there had been no collaborative involvement of authorized institutions and mass media from year to year in publishing financial reports for the 2020-2022 fiscal year period which were already due in the publication process .

In connection with how transparency is implemented by measuring the availability or accessibility of annual financial report documents which are easily obtained by the public as a controlling and monitoring system, researchers have also not discovered what the essence of financial management transparency in the 2019-2022 period, so the public has not yet discovered optimal benefits with real cooperation carried out by the PKB DPP together with the media or other institutions. The implication in this period is that the PKB DPP is still unable to create mutual trust between public sector organizations and the community by providing adequate information and ensuring ease in obtaining correct information for the dissemination of financial management information which involves collaboration with independent media and authorized institutions in carrying out their functions. inspection and supervision.

Based on the results of the interviews, documentation, and observations above, the researcher then concluded that the collaboration that had been carried out with the media and other institutions did not meet the transparency indicators as stated by Handayani (2015) third point regarding the dissemination of information involving the media and other institutions.

This finding, when connected to the Political Interest Theory based on Surbakti (2015), shows that the absence of open publications for the public by financial audit institutions and election bodies regarding updating the results of political parties' annual financial reports is a form of practical interest that tends to prioritize the interests of several parties in government to maintain or improve their current political position or achievements. This has implications for a big challenge for the National Awakening Party starting next fiscal year to become a modern political party which is an inseparable part of the democratic system in Indonesia that supports the interests of the people.

Indicators for Avoiding Waste, Leaks, and Corruption.

The basic concept of assessing this indicator is the responsibility of the National Awakening Party for the use of public funds economically, effectively, and efficiently, without wastage and loss of funds which leads to corruption.

Based on the results of interviews conducted by US informants as senior politicians, it was found that there are currently restrictions on the use of political party funds, which can occur due to the existence of regulations or internal rules of political parties based on restrictions on their use to avoid waste, leakage, and corruption. During this period, strict and effective internal supervision has been carried out to help prevent and detect corrupt practices.

Avoiding waste by the PKB in the form of reducing transportation and accommodation costs when attending events must be by the minimum number of eligible members. One of them, as

part of preventing party corruption, is the procedure for paying the state budget which requires the signature of the party chairman for each payment of money.

The cost restrictions imposed by party members are different from the public's opinion when they see the activities of party members. The following is a statement from the community as RD informants as representatives of the younger generation:

"From my observations, the lifestyle of high-ranking DPP officials tends to be luxurious. This can be analogous to society's waste in managing the annual budget."

Based on the results of interviews with MB informants, it can be described that the PKB DPP has currently fulfilled the principle of accountability with its policy of limiting funds spent in daily operations, however, the results of interviews with elements of the community found input that in almost every report on the results of the BPK's examination of the LPJ Banparpol there were notes regarding weaknesses. internal control system.

Researchers see that this needs to be anticipated as early as possible by the party to prevent the phenomenon of the cult of philistinism, namely the cult of superficial culture due to excessive attention to pleasure and pragmatism. A national political order that is democratic, open, clean, and has good morals by the vision, mission, and goals of the party should remain firmly upheld as values in everyday life and not just mere rhetoric. Furthermore, it can be analyzed that the avoidance of waste, leakage, and corruption is closely related to the internal control system of political parties.

This is a process designed and implemented within a political party organization that involves systems and procedures as well as policies, personnel, and environment as well as political party leaders. The results of interviews with US informants stated that currently noble values have been spread within the party, namely abstaining from involvement in criminal acts of corruption, and practicing integrity. reporting criminal acts of corruption, improving the system so that it is anti-corruption, where each member carries out campaigns and spreads the value of integrity.

Based on the results of documentation from Transparency International Indonesia as a global NGO network which was completed in October 2022, PKB indeed has good internal values control, but there are indications that political party operations are less efficient and effective in the 2020-2022 period.

In the following observations, the researcher saw that there had been efforts to improve the competence of integrity and trust within the party internally by reporting irregularities between members by making them agents of change in the party's internal financial management. Campaigns that have been carried out internally have become a strong foundation for improving operations and the use of technology in managing political party finances.

The need for development in the application of technology in this indicator can be seen in several financial reports that still use manual methods for processing and storing data as well as bookkeeping archives so that they have an impact on updating reports promptly.

This is reinforced by the results of direct observations carried out by researchers showing that the response made by the secretariat regarding hard copy documents is much faster than when dealing with digital documents. Collaboration of interviews, observations, and documentation shows that although there is no evidence of waste, leakage, and corruption, researchers have not found any significant action to prevent it in day-to-day activities. The dissemination of values and campaigns regarding integrity and a culture of caution by Good

Corporate Culture in following party procedures has indeed been carried out inter- and intra-departmentally.

This movement is the main essence of preventing corruption in party bodies. Supported by the strictness of the PKB DPP in maintaining the confidentiality of documents and the value of integrity between members, this means that currently there are initial efforts to prevent indicators of waste, leakage, and corruption in an integrated manner in all elements of the PKB DPP management, where AM and MB informants have shown very good behavior. have integrity and can be trusted in carrying out the noble values and mandate given to them by the party during interactions with researchers.

From the triangulation method that has been carried out by researchers, it is found that there are real actions that have been taken in changing the negative paradigm to a positive direction with Value Deployment which has been carried out in the 2019-2022 period so that the essence of prevention for the good of the party's future has been discovered during the data collection process in the field so that fulfill accountability indicators according to Mardiasmo's theory (2013:28), the first point regarding the avoidance of waste, leakage, and corruption.

From the researcher's point of view, this fact is a major transformation step because the dissemination of noble anti-corruption values that have been carried out by the PKB DPP can provide good benefits not only to party elements but also to the interests of society so that it is hoped that there will be balance in the nation's political elements.

Financial Report Management Results Indicators Published to the Public.

From observations and documentation carried out in the financial management reporting process which has not fully complied with Law No. 2 of 2008 in conjunction with Law No. 2 of 2011 concerning Political Parties, complete and timely accountability has not been found after the end of the fiscal year in the 2020 and 2022 FY periods, which refers to Article 39 of Law Number 2 of 2011. Amendments to Law Number 2 of 2008 concerning Political Parties state that the financial management of political parties is carried out in a transparent and accountable manner, which is audited by a public accountant every year and announced periodically so that the PKB DPP is obliged to make financial reports for fund audit purposes which include political party budget realization reports, balance sheets and cash flow reports.

This condition is strengthened by the viral condition in cyberspace regarding an open letter from the Anti-Corruption Civil Society Coalition on May 2, 2023. The coalition submitted a request for information to 13 political parties including the National Awakening Party with the following data request:

1. Plan for Using the Party Budget for 2019-2022
2. Party Budget Realization Report for 2019-2022
3. Party Balance Report for 2019-2022
4. Party Cash Flow Report for 2019-2022

In the open letter, the Anti-Corruption Civil Society Coalition (ICW, 2023) refers to the KIP Law, where 13 political parties including PKB have 10 days to respond to the request for information, where if there is no answer then the Civil Society Coalition will continue the information request mechanism until it ends. at the information dispute hearing at the Central Information Commission.

The existence of an open letter in early May 2023 which was included in the Indonesia Corruption Watch-Press Release created momentum to carry out transparency tests and fight corruption where community involvement and the use of digital technology that facilitates the flow of information quickly and efficiently has been widely opened.

Based on observations and documentation that have the same pattern, the author faces resistance in line with the fact that 12 other political parties have not fully published their financial reports to the public, where based on data from Transparency International Indonesia (2013) there are indeed gaps in the legal provisions regarding internal bookkeeping. Although parties are required to keep bookkeeping, parties are not required to keep bookkeeping of their assets and liabilities.

Currently, the law does not require political parties to hire public accountants to audit their financial statements. In practice, none of the 13 parties mentioned in the Civil Society Anti-Corruption Coalition's application letter provided information regarding internal bookkeeping practices (ICW, 2023).

The long bureaucratic process makes it very difficult to obtain information about financial reports, as experienced by researchers from March 1 to May 21, 2023, when several party representatives did not take the researchers seriously. The big phenomenon that researchers have discovered in the last decade, is that most of the political parties participating in elections in Indonesia have not prepared proper reports, and the commitment of political parties to be open and accountable for party funds, is still recurring until this year.

In connection with collecting primary data in the field, researchers observed that in the last two months party representatives tended to be increasingly cautious. Some officials believe that the party currently has a complete annual report that meets the requirements set out in the law. However, with the author not finding important details in the LPJ Banparpol, the reliability of the report has become a long discussion. This fact is reinforced by data which states that currently the audit process for political party annual reports carried out by public accountants has never been reported openly to the public (Prof. Indra Bastian, 2019).

In interviews with party officials, informants thought that most of the donations received tended to not be required to be reported because most of them came from personal budgets. Another party administrator expressed the same statement as an FD informant regarding the financial report of party activities:

"The party's financial reports, other than funds from Banparpol, are only internal to the party. So the party has not been able to provide the report to the public."

The absence of financial reports means that party accountability regarding the financial management reporting process still needs to be revalidated. The form of financial accountability in the form of party financial reports which is used by the public to see the party's responsibility as a manager of public funds has not been implemented significantly. The answer from informant YD strengthens the existing information as follows:

"I see that many are closed due to various considerations because in my eyes there are still many transactions carried out in cash and carry (underhand). "This is an area that is difficult to prove and accountable proof cannot be carried out before there is a law regarding transactions that must be carried out electronically."

The results of this interview slightly contradict Law Number 14 of 2008 concerning Openness of Public Information (UU KIP) which places Political Parties as Public Bodies.

Therefore, the logical consequence of this regulation is that all information, including financial management reports, must be provided periodically by political parties, where disclosure of information regarding activities must be preceded by access to reliable information.

Political party funding referred to in these regulations must be able to present information openly and easily accessible to the public including goals, objectives, funding sources for each type/object of expenditure as well as the correlation between the amount of income sources and budget expenditures, resources that are managed responsibly.

Furthermore, in connection with the statement of the FD informant in the interview session on April 4 2023 who was not willing to provide financial reports except those sourced from Banparpol, it illustrates the situation of political parties in Indonesia ahead of the 2024 election.

Researchers see that currently, political parties are again relying on loopholes in Law Number 2 of 2008 concerning Political Parties jo. Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties (UU Political Parties). These regulations tend to pay very minimal attention to the supervision of non-APBN/APBD financial sources. This gap also weakens the control mechanism of political parties in Indonesia. In a discussion in the DPP PKB meeting room, informant FD conveyed an analogy in the form of a spontaneous question as follows:

"For example, if you run as a PKB legislative candidate and then fund the campaign from your family's budget, do you need to be accountable for the expenditure report?"

Departing from this statement, the researcher tried to enter into a perspective where there is an implicit statement that financial sources originating from member fees and legally valid donations are treated like "personal data". On the contrary, objectively, many studies have shown that it is precisely from this latter source that the party covers most of its financial needs. Based on data from Transparency International Indonesia (2022), it is stated that efforts to encourage full-party financial transparency have certainly not never been carried out.

For a long time, the state has been trying to increase the nominal financial assistance from the APBN/APBD for political parties as an incentive that would offset demands for more binding compliance. However, it must be underlined that this effort is likely to fail if the increase in aid is not followed by ongoing monitoring efforts towards the achievements of political parties' financial transparency. If that is the case, incentives may be taken without any significant improvements in terms of compliance.

Based on the LPJ documents for FY 2019 and FY 2022 which have been audited using the Audit Board of the Financial Audit Agency (BPK), researchers see the implications of using general audit standards, which have nothing to do with the objectives of regulating political party finances, because they only focus on administrative order issues. On surface. Example: The audit will only focus on what is reported, there will be no investigation into the fairness of the total receipt of political party funds and their expenditure, and it will not be concerned about violations of contribution limits and receipt of funds from prohibited sources because it is not a BPK audit entity. Even at the end of the research period, there were no LPJ publications for FY 2020 and 2022 that had undergone an audit by the agency (Anwar, 2016; Kholmi, 2013).

In understanding things, it is normal for a manager in the finance department not to have annual financial report documentation because he has a limited level of authority. As a result, in practice, not a single party, including the National Awakening Party, actually discloses its annual reports to the public.

In the course of the research, when the researcher tried to obtain information by requesting financial reports, it could be said that the request was rejected outright, even though the attitude and sentences were diplomatic. Based on Law no. Article 14 of the 2008 Public Information Openness Law (UU KIP), is intended to provide fresh encouragement to the public in implementing the right to information, where about political party financial information in particular, this law aims to provide wider access to the public than with the provisions of the Political Party Law.

However, researchers got a clear picture that the ideal conditions were still very different from the current factual conditions. Access to funding in the 2019-2022 period will be more limited because the law limits access to party funds only from the State Revenue and Expenditure Budget (APBN) and/or Regional Revenue and Expenditure Budget (APBD). Researchers found a significant gap between the data obtained in the field and the hope of improvement from the public in terms of information, openness, and disclosure of all financial management activities, both those originating from the state budget and those originating from contributions and donations.

Researchers as part of the academic and community elements have a lot of homework to do, seeing that the influx of random funds from abroad is becoming increasingly widespread ahead of the election, which will become increasingly unstoppable if this gap continues to occur.

Due to the non-disclosure of the results of budget use and management reports to the public, researchers see that the nature of accountability for financial management reports has not been fully implemented by 13 major parties, including the National Awakening Party.

Based on the triangulation method carried out by researchers, it is clear that the financial management accountability of the PKB DPP is still in the same position as the results of TII research in 2013, which is very important because it is the main concern of the leadership to prepare for continuous improvement.

The basic concept in this research where transparency and accountability are concepts that are closely related to each other because without transparency there is no possibility of accountability, the main homework is to get out of the comfort zone in improve the elements of accountability so that efforts and funds can be made to boost the image political parties are not wasted.

From this description, the researcher then concluded that in essence, the publication of financial management reports for the 2019-2022 period was still very limited, so it had not been able to meet the accountability indicators according to Mardiasmo's theory (2013:29), second point regarding the results of management of financial reports published to the public.

When connected with the Political Interest Theory based on (Mufazzal & Abidin, 2017), this finding is limited to the publication of party financial reports as a form of practical interest that prioritizes the stability of power in government which has practical methods even though it tends to be inconsistent with applicable laws and regulations.

The implication of the exploration and analysis of this indicator is that the public has not been able to optimally monitor party financial management reports. Even though financial governance reports are complex, there are recurrent patterns regarding the practice of political interests that can be identified again through the triangulation method in this research.

Based on the results and discussions obtained in this scientific research, it was found that there is great hope for all elements of academia, media, and society to be able to carry out their

true role as stakeholders in the next election for the sake of balancing the interests of the political elite with the interests of the public.

CONCLUSION

Based on this research, there are several conclusions regarding transparency and accountability in the financial management of the PKB DPP for the 2019-2022 period. The use of information technology in disseminating financial information has not yet reached the expected level of transparency. This is caused by political interest motives that limit public access to financial information. Political parties have not been quick enough to respond to public complaints, indicating their priority is to maintain their current position to achieve votes in the 2024 elections.

Collaboration with the media and other institutions does not fully meet transparency standards, especially in terms of the publication of political party financial reports. There have been positive steps in instilling anti-corruption values, which have succeeded in preventing waste, leaks, and corruption in the 2019-2022 period. This is important to maintain balance in national politics. Publication of DPP PKB financial reports is still limited and tends to prioritize group interests in government.

REFERENCES

- Abdulkadir B. Nambo, & Muhamad Rusiyanto Puluhuluwa. (2005). Memahami Tentang Beberapa Konsep Politik (Suatu Telaah dari Sistem Politik). *MIMBAR : Jurnal Sosial Dan Pembangunan*, 21(2).
- Anwar, M. (2016). Penyelesaian Perselisihan Internal Partai Politik. *Yuridika*.
- Faisal, Barid, B., & Mulyanto, D. (2018). Pendanaan Partai Politik di Indonesia: Mencari Pola Pendanaan Ideal untuk Mencegah Korupsi. *Integritas*, 4(1).
- Handayani, Y. (2015). Pengaruh Transparansi dan Akuntabilitas Terhadap Pengelolaan Keuangan Partai Politik (Studi Kasus pada 9 Partai Politik di Kota Bandung. In *Institutional Repositories & Scientific Journals*.
- Juniar, A. (2021). Redesain Demokrasi Internal Partai Politik: Upaya Mencegah Oligarki dan Korupsi Partai Politik. *Jurnal Politikom Indonesiana*, 6(1). <https://doi.org/10.35706/jpi.v6i1.4796>
- Kholmi, M. (2013). Persepsi Pengurus Partai terhadap Akuntabilitas Keuangan Partai Politik. *Jurnal Reviu Akuntansi Dan Keuangan*, 3(1). <https://doi.org/10.22219/jrak.v3i1.1468>
- Krina, L. L. (2013). Indikator & Alat Ukur Prinsip Akuntabilitas, Transparansi & Partisipasi. *Sekretariat Good Public Governance BPPN*.
- Lestari, E., Hertanto, H., & Kurniawan, R. C. (2021). Strategi Kpu Kota Metro Dalam Penyelesaian Sengketa Perselisihan Hasil Pemilu Pada Pemilu 2019. *INDEPENDEN: Jurnal Politik Indonesia Dan Global*, 2(1). <https://doi.org/10.24853/independen.2.1.21-32>
- Mufazzal, & Abidin, Z. (2017). Transparansi Dan Akuntabilitas Bantuan Dana Keuangan Partai Politik Dari APBA (Studi Kasus Lima Partai Politik Dominan Di Parlemen Aceh Tahun Anggaran 2014). *Ilmiah Mahasiswa FISIP Unsyiah*, 2.
- Nambo, A., & Puluhuluwa, M. (2005). Memahami Tentang Beberapa Konsep Politik (Suatu Telaah dari Sistem Politik). *MIMBAR : Jurnal Sosial Dan Pembangunan*, 21(2).
- Neuman, W. L., & Robson, K. (2014). *Basics of social research*. Pearson Canada.
- Prof. Indra Bastian, Ph. D. (2019). Lingkup Akuntansi Sektor Publik. *Lingkup Akuntansi Sektor Publik*.

- Surbakti, R. (2015). Peta Permasalahan Dalam Keuangan Politik Indonesia. In *Kemitraan bagi Pembaruan Tata Pemerintahan* (Vol. 1999, Issue December).
- Wibowo, A., & Srijadi, Y. K. (2023). Politik Hukum Perlindungan Anak Di Indonesia Dalam Kerangka Negara Hukum. *Wacana Paramarta: Jurnal Ilmu Hukum*, 22(1).
- Wibowo, E. A. (2018). Akuntabilitas Partai Politik Dan Elektabilitas Partai Politik: Studi Kasus Pada Partai Politik Peserta Pemilu Di Propinsi Diy Tahun 2014. *Jurnal Riset Akuntansi Dan Keuangan*, 14(1). <https://doi.org/10.21460/jrak.2018.141.297>