



ACCOUNTABILITY AND TRANSPARENCY OF POLITICAL PARTY ASSISTANCE FUNDS IN NORTH LAMPUNG

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E-ISSN : 3109-9777

Received: June 2026

Accepted: June 2026

Published: June 2026

Abstract :

This study analyzes accountability and transparency in the management of political party assistance funds at the National Unity and Politics Agency of North Lampung Regency. The research uses a descriptive qualitative approach to examine how financial accountability, administrative accountability, information transparency, procedural transparency, and accountability mechanisms are implemented in the distribution, use, reporting, and supervision of public funds for political parties. Data were collected through interviews with relevant officials and document studies related to party assistance funding. The findings show that the management of political party assistance funds has generally followed the applicable regulatory framework, particularly in administrative verification, fund distribution, guidance, and accountability reporting. However, several aspects still require strengthening, including human resource capacity, documentation quality, public access to information, and consistent reporting discipline by political parties. The study concludes that accountable and transparent management is essential to strengthen good governance, prevent misuse of public funds, and increase public trust in political party financing.

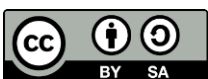
Keywords : *Accountability, Transparency, Political Party Assistance Funds, Kesbangpol, North Lampung.*

INTRODUCTION

The management of political funding requires institutional integrity and strong regulatory compliance to prevent misuse of public resources (Mardiasmo, 2018). According to Yin (2018), case study approaches allow researchers to investigate contemporary policy implementation within real-life settings. Creswell and Creswell (2018) explain that qualitative research is suitable for exploring complex social phenomena in depth, especially in public administration contexts. Recent studies emphasize that accountability and transparency in public financial management are key pillars of good governance (Dwiyanto, 2021).

Political parties play a crucial strategic role in democratic governance by facilitating public political engagement, the recruitment of leaders, and the expression and consolidation of public interests. Political parties receive financial support from the government to support these activities. The purpose of this assistance is to improve public political education and strengthen political party institutions.

The management of political party assistance funds must be carried out in



an accountable and transparent manner to ensure that public funds are used according to their intended purpose. Accountability demands clear, measurable, and legally responsible reporting, while transparency requires public disclosure of information regarding the management, use, and reporting of these funds.

Several regulations, including Law Number 2 of 2011 concerning Political Parties and Minister of Home Affairs Regulation Number 78 of 2020, technically regulate the budgeting, distribution, use, and reporting of financial assistance to political parties. These regulations emphasize that assistance funds must be prioritized for the management of political party secretariats and political education for the public and party members.

The National Unity and Politics Agency serves as a leading sector in managing political party assistance funds in the region. Its duties include administrative verification of political parties receiving assistance, timely and targeted fund distribution, and monitoring and evaluation of accountability reports submitted by political parties.

However, the empirical situation shows that normative expectations and implementation practices do not always run equally well. Problems may arise from inadequate internal and external oversight systems, limited understanding of financial management standards, limited human resources among local government officials and political parties, and an organizational culture that has not fully supported openness. Therefore, this study focuses on the implementation of accountability and transparency in the management of political party assistance funds at the National Unity and Politics Agency of North Lampung Regency.

Table 1: List of Financial Assistance to Political Parties in North Lampung Regency for the 2025 Fiscal Year

No.	Name of Political Party	DPRD Members	Aid Value per Vote (Rp)	Party Votes	Amount of Assistance (Rp)
1	Gerindra Party	9	341,421	59.225	192.481.250
2	Nasdem Party	9	341,421	59.197	192.392.250
3	National Awakening Party	4	341,421	41.410	134.582.500
4	Democratic Party	4	341,421	36.972	128.124.750
5	PDI-P Party	4	341,421	35.181	120.159.000
6	Golkar Party	4	341,421	35.158	114.338.500
7	Prosperous Justice Party	4	341,421	35.158	114.338.500
8	National Mandate Party	3	341,421	34.855	113.278.750
Total		41	341,421	529.488	1.109.620.200

Source: National Unity and Politics Agency of North Lampung, 2026

Table 1 shows that the amount of financial assistance provided to political parties varies according to the number of votes obtained. Gerindra Party received

the highest amount of assistance, followed by Nasdem Party, while the National Mandate Party received the smallest amount. This illustrates that the allocation mechanism is directly linked to electoral performance and therefore requires transparent calculation, verification, and reporting.

Based on the background and problems encountered in the management of political party assistance funds, the research problem is formulated as follows: How is the implementation of accountability and transparency in the management of political party assistance funds at the National Unity and Politics Agency of North Lampung Regency?

This study uses the concept of public accountability as explained by Mardiasmo (2018), namely the obligation of an agent to provide accountability, present, report, and disclose all activities and actions under their responsibility to the principal who has the right and authority to demand such accountability. The analysis focuses on accountability for probity and legality, managerial accountability, information transparency, procedural transparency, and accountability mechanisms.

RESEARCH METHOD

The study also adopts interpretive analysis to understand policy implementation dynamics in government institutions. Research design follows a qualitative descriptive approach as recommended by Saunders et al. (2019) for examining administrative systems.

This research uses a descriptive qualitative method. The approach was selected because the study seeks to understand and explain comprehensively the accountability and transparency of political party assistance funds managed by the National Unity and Politics Agency of North Lampung Regency.

The research location was the National Unity and Politics Agency of North Lampung Regency. Data were collected through interviews with relevant officials and document studies related to the application, verification, distribution, use, and reporting of political party assistance funds. The qualitative data were analyzed descriptively by reducing data, presenting findings according to the research dimensions, and drawing conclusions based on the relationship between regulatory provisions and field implementation.

Through this method, the study is expected to contribute to improving good governance, particularly in the management of public finances in the political sector.

FINDINGS AND DISCUSSION

Financial Accountability

The findings indicate that financial accountability in the management of political party assistance funds is primarily oriented toward regulatory compliance, transparency, and formal responsibility. Field data show that supervision is conducted through document verification, inter-agency coordination, and mandatory submission of accountability reports by political parties.

In line with Mardiasmo (2018), public sector accountability requires agents to systematically report, justify, and disclose the use of public resources to authorized principals. The role of the National Unity and Politics Agency (Kesbangpol) functions as a control institution ensuring that fund utilization aligns with applicable regulations, including Government Regulation No. 1 of 2018 and audit requirements from the Supreme Audit Agency (BPK).

Furthermore, Bovens (2017) emphasizes that accountability is not merely procedural compliance but also involves answerability and enforceability. In this case, the obligation of political parties to submit financial reports to BPK strengthens external oversight mechanisms and reduces the risk of misuse of public funds.

However, empirical evidence suggests that financial accountability still faces challenges related to reporting timeliness and document quality. This indicates that accountability practices remain predominantly compliance-based rather than performance-oriented accountability.

Administrative Accountability

Administrative accountability represents a fundamental dimension in ensuring orderly governance of political party assistance funds. The findings show that all stages submission, verification, disbursement, reporting, and archiving must strictly follow formal administrative procedures regulated under Minister of Home Affairs Regulation No. 78 of 2020.

According to Dwiyanto (2021), the effectiveness of public governance is strongly determined by bureaucratic consistency and administrative capacity in implementing standardized procedures. Field evidence reveals that the role of party secretariats in preparing documentation and maintaining archives is crucial for ensuring compliance and audit readiness.

This study indicates that administrative accountability is strongly characterized by rule-based governance, where adherence to procedures becomes the primary indicator of success. However, from a good governance perspective, issues of bureaucratic efficiency and procedural simplification still require improvement to reduce administrative burden.

Therefore, administrative accountability serves as an enabling mechanism that ensures financial accountability is legally valid, well-documented, and auditable.

Information Transparency

Information transparency plays a crucial role in building public trust in the management of political party assistance funds. Field findings show that essential documents such as organizational structures, budget utilization plans, and activity reports are systematically archived within the administrative system.

According to Bovens (2017), transparency is a prerequisite for accountability because it enables public scrutiny of government actions. This is reinforced by Dwiyanto (2021), who argues that transparency reduces the likelihood of maladministration and misuse of authority.

The analysis reveals that transparency practices are currently limited to

administrative transparency within bureaucratic structures, rather than open public access. In other words, transparency exists at the institutional level but has not fully evolved into digital or participatory transparency accessible to the wider public.

This limitation restricts public participation in monitoring political funding processes.

Procedural Transparency

Procedural transparency is reflected in the clarity of stages, mechanisms, requirements, and service flow in the distribution of political party assistance funds. The findings indicate that government institutions have made efforts to communicate procedural requirements to political parties to minimize administrative errors.

In accordance with Mardiasmo (2018), procedural transparency requires clear and accessible information regarding operational processes to ensure accountability and prevent irregularities. In this context, Kesbangpol acts as a procedural controller ensuring compliance at every stage of fund distribution.

However, the study identifies a persistent issue of information asymmetry among political parties, which results in differing levels of understanding regarding procedural requirements. This condition leads to administrative errors and reporting delays.

Thus, while procedural transparency has been implemented, it still requires strengthening through standardized SOPs and improved administrative capacity of political party actors.

Accountability Mechanism

The accountability mechanism functions as an integrated control system ensuring that political party assistance funds are properly received, utilized, reported, and audited.

Findings show that Kesbangpol plays an active role in document verification, monitoring, and providing guidance to political parties regarding reporting procedures.

According to Bovens (2017), an effective accountability mechanism must include three key components: information, justification, and enforcement. In this study, information and justification mechanisms are evident through reporting and verification processes, while enforcement mechanisms such as sanctions or corrective actions remain limited.

Furthermore, Dwiyanto (2021) highlights that accountability mechanisms should create a feedback loop to continuously improve governance performance.

The findings suggest that while monitoring systems are in place, the mechanism has not yet fully developed into a performance-based accountability system.

CONCLUSION

The management of political party assistance funds at the National Unity and Politics Agency of North Lampung Regency has generally reflected the principles of accountability and transparency, particularly through

administrative verification, distribution procedures, guidance, and accountability reporting. Financial accountability requires funds to be used according to their intended purposes, especially political education and party secretariat operations. Administrative accountability requires orderly documentation, complete files, and compliance with procedures. Information transparency needs to be strengthened so that information regarding assistance amounts, recipients, calculation bases, and fund use can be accessed more openly. Procedural transparency is necessary to prevent administrative errors and ensure that political parties understand every stage of assistance management. The accountability mechanism must also be supported by complete, timely, and valid evidence-based reports. Future improvement should focus on strengthening human resources, improving public information access, and increasing the consistency of reporting discipline among political parties.

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