



# ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY IN THE MANAGEMENT OF POLITICAL PARTY ASSISTANCE FUNDS AT THE NATIONAL UNITY AND POLITICS AGENCY (KESBANGPOL) OF SOUTH LAMPUNG REGENCY

Dodi Hernaldi<sup>1</sup>, Agus Purnomo<sup>2</sup>

<sup>1</sup>Master of Public Administration Student, Bandar Lampung University, Indonesia

<sup>2</sup>Master of Public Administration Student, Bandar Lampung University, Indonesia

Email: [dodihernaldi872@gmail.com](mailto:dodihernaldi872@gmail.com)<sup>1</sup>, [agus.purnomo@ubl.ac.id](mailto:agus.purnomo@ubl.ac.id)<sup>2</sup>

E-ISSN : 3109-9777

Received: March 2026

Accepted: March 2026

Published: April 2026

## Abstract:

*The research method used is descriptive qualitative research. This method is used to describe the analysis of accountability and transparency in the management of political party funds at the National Unity and Politics Agency in South Lampung Regency. All data were obtained directly from informants in the field using interviews and document studies. The results of the study indicate that, in general, the management of political party funds at National Unity and Politics in South Lampung Regency has been implemented in accordance with statutory provisions. However, the level of accountability and transparency is not yet optimal. This is evident in the limitations in financial and administrative accountability, as well as the lack of transparency in information and procedures. The accountability mechanism is in place, but still needs strengthening to be more effective, consistent, and transparent Inhibiting.*

**Keywords:** Accountability, Transparency, Management, Funds.

## INTRODUCTION

State funding for political parties is an effort to reduce the dependency of political parties on contributions from certain private actors, which can potentially create conflicts of interest. This funding also represents the government's support for the long-term sustainability of democracy. To ensure that political party finances can be freely and publicly accounted for, the use of these funds must adhere to the principles of accountability and transparency.

Therefore, the implementation of accountability and transparency principles in the management of political party assistance funds is necessary to achieve clean, democratic, and integrity-based political party governance. Oversight from government institutions, state auditors, and public participation is crucial to ensure that state assistance funds are truly used to strengthen democracy rather than merely fulfilling internal party needs.

Apart from being a form of support for strengthening political party institutions, financial assistance from the state is intended to cultivate a political culture that is healthy and responsible. Such assistance should be used proportionally, especially to support community-based political education initiatives and operational costs of political party secretariats as mandated by law. Thus, assistance funds are not merely administrative but hold strategic value



in building political awareness and enhancing party representation functions within the democratic system.

Every institution that uses public funds, including political parties, must uphold the fundamental principles of accountability and transparency within the framework of good governance. Transparency ensures that applicable procedures are recognized and adhered to by the public, while accountability guarantees that every rupiah received and spent can be traced. These two interconnected concepts form the foundation of political parties that are clean, professional, and oriented toward public interest.

The democratic system relies heavily on political parties, which play a crucial role in channeling public aspirations, providing political education, and cultivating future leaders. Political parties require sufficient and sustainable funding to carry out their duties. Financial support from the State Budget (APBN) and Regional Budget (APBD) is one of the ways through which the government assists political party operations.

Government Regulation No. 1 of 2018 concerning Amendments to Government Regulation No. 5 of 2009 on State Financial Assistance to Political Parties stipulates the provision of financial assistance to political parties. Under this regulation, political parties that win seats in the Regional House of Representatives (DPRD) elections are entitled to receive assistance from the Regional Budget (APBD). The purpose is to enable the implementation of political education for the community, support party operations, and strengthen political party institutions.

The Regent of South Lampung's Decree No. B/99/V.06/HK/2025 on the Determination of Financial Assistance to Political Parties in South Lampung Regency for Fiscal Year 2025 further reinforces this mandate.

The lack of implementation of the principles of accountability and transparency may lead to negative impacts such as declining public trust in political parties, suspicion of misuse of public funds, and a weakening of local democratic quality. Thus, strong commitment from political parties and the active role of Kesbangpol South Lampung are needed to ensure accountable, transparent, and goal-oriented financial management.

Based on the previously mentioned data, the primary problems identified within the last four months include:

1. Low Administrative Compliance

The management of grant funds from the Regional Budget (APBD) is a significant challenge for political parties. Many political parties have not consistently fulfilled administrative requirements, including incomplete supporting documents, reports that do not conform to legal standards, and delays in submitting accountability reports.

2. Lack of Information Transparency

There is no standardized mechanism at the regional level to ensure openness regarding the use of political party assistance funds, hindering transparency efforts.

3. Weak Technical Understanding in Financial Reporting

Many party administrators lack adequate accounting skills, leading to frequent errors in recording, classifying, and reporting expenditures. Reports often fail to comply with governmental accounting standards or Ministry of Home Affairs guidelines. This problem is worsened by limited training or technical facilitation from Kesbangpol.

Thus, accountability and transparency in South Lampung Regency still require reinforcement through continuous capacity-building, improved administrative skills among party staff, and more integrated and accessible reporting systems.

Based on the background and emerging issues, the research problem formulation is as follows:

1. How are accountability and transparency implemented in the management of political party assistance funds at Kesbangpol South Lampung Regency?
2. What supporting and inhibiting factors influence accountability and transparency in political party fund management at Kesbangpol South Lampung Regency?

## **Literature Review**

### **Concept of Accountability**

Accountability is a fundamental principle in public sector governance that demands every institution utilizing public resources to be answerable for all actions, decisions, and financial expenditures. According to Bovens (2010), accountability consists of three essential components:

1. an obligation to provide information;
2. the possibility of questioning and evaluation by stakeholders; and
3. the potential for sanctions or consequences.

In the context of political party financial assistance, accountability refers to the responsibility of political parties in managing funds sourced from the State Budget (APBN) or Regional Budget (APBD). This responsibility includes financial accountability, administrative accountability, and programmatic accountability. Political parties must demonstrate that the funds received are used efficiently, effectively, and in accordance with regulations, particularly Government Regulation No. 1 of 2018.

#### **1. Financial Accountability**

Financial accountability concerns the accuracy, completeness, and reliability of financial records, receipts, expenditure documentation, and financial statements. Parties must follow accounting principles and use standardized formats for reporting fund utilization. Errors in classification, incorrect documentation, or inconsistent expenditure records indicate low financial accountability.

#### **2. Administrative Accountability**

Administrative accountability refers to compliance with administrative procedures, documentation standards, and reporting mechanisms. This includes preparing activity proposals, maintaining evidence of expenditures, and

submitting accountability reports promptly. Administrative accountability requires structured management systems and trained personnel.

### 3. Program Accountability

Program accountability focuses on whether the activities financed by political party assistance funds align with the educational and operational objectives mandated by law. Funds are primarily intended for political education, cadre development, and operational costs of party secretariats.

### **Concept of Transparency**

Transparency refers to the openness of public bodies in providing accurate, timely, and accessible information to the public. According to the United Nations (2007), transparency increases public trust and ensures that government-like entities, including political parties receiving state funds, operate with integrity.

In the management of political party assistance funds, transparency includes:

#### 1. Information Transparency

Political parties must disclose information related to fund allocations, usage, and financial reports. Easy access to information ensures public monitoring and reduces suspicion of misuse.

#### 2. Procedural Transparency

Procedural transparency ensures that the procedures for obtaining, allocating, and using funds are clear, standardized, and well-communicated to all political parties. Inconsistent dissemination of procedures leads to misunderstandings, errors in reporting, and delays in reporting processes.

#### 3. Reporting Transparency

Reports must be accessible, understandable, and published periodically to allow the public to evaluate whether state funds are being managed responsibly.

### **Management of Political Party Assistance Funds**

Political party assistance funds are governed by Government Regulation No. 1 of 2018, which stipulates that the use of assistance funds is prioritized for political education and the operational needs of party secretariats. Management includes planning, budgeting, implementation, documentation, monitoring, and reporting.

#### a. Planning and Budgeting

Parties must plan annual activities based on their organizational programs and align them with the mandate of the law. Budgeting must reflect the necessity of activities and be supported by measurable indicators.

#### b. Implementation

Activities funded by assistance programs must be carried out in accordance with approved plans. Implementation requires documentation, attendance records, expenditure receipts, and evaluations.

#### c. Supervision and Evaluation

Kesbangpol, as the implementing agency at the district level, is responsible for supervising fund utilization. Evaluation includes checking the completeness of reports, accuracy of expenditures, and conformity with legal provisions.

#### d. Reporting

Political parties must submit accountability reports no later than one fiscal year after receiving funds. Reports must be audited and validated by the Supreme Audit Agency (BPK).

## **RESEARCH METHOD**

This study uses a descriptive qualitative approach to gain an in-depth understanding of accountability and transparency in the management of political party assistance funds at the National Unity and Politics Agency (Kesbangpol) of South Lampung Regency.

### **Data Sources**

#### a. Primary Data

Primary data were obtained through interviews with:

- Kesbangpol officials,
- Political party administrators,
- Financial staff,
- Technical staff involved in fund management.

#### b. Secondary Data

Secondary data consisted of documents such as:

- Annual reports,
- Political party financial records,
- Government regulations,
- Regent decrees,
- Funding distribution documents, and
- Accountability reports submitted to Kesbangpol.

### **Data Collection Techniques**

#### 1. In-depth Interviews

Semi-structured interviews were conducted to obtain detailed explanations of fund management practices, transparency mechanisms, and accountability challenges.

#### 2. Observation

Direct observation was implemented to examine administrative practices, documentation processes, and interactions between Kesbangpol staff and political party administrators.

#### 3. Documentation Study

Document analysis was carried out to review procedures, supporting documents, financial reports, and regulatory frameworks related to fund management.

### **Data Analysis**

Data analysis follows the interactive model of Miles and Huberman (2014), which includes:

#### a. Data Reduction

Selecting relevant data related to accountability and transparency issues.

#### b. Data Display

Presenting data in narrative and tabular form to facilitate understanding.

#### c. Conclusion Drawing and Verification

Drawing conclusions through continuous verification during fieldwork and analysis.

### **Data Validity**

To ensure data validity, the study employed:

- Source triangulation (informants from multiple parties)
- Technical triangulation (interviews, observations, documents)
- Time triangulation (repeated confirmations over time)

## **FINDINGS AND DISCUSSION**

Findings are grouped into five categories in accordance with accountability and transparency dimensions.

### **Financial Accountability**

Financial accountability remains limited due to several factors:

1. Many political parties have not mastered accounting principles.
2. Documentation of receipts and expenditures is often incomplete.
3. Financial records do not always follow reporting formats mandated by the Ministry of Home Affairs.
4. Delays in submitting financial accountability reports.

Kesbangpol officers acknowledge these recurring issues and attempt to provide guidance, but capacity limitations persist.

### **Administrative Accountability**

Administrative accountability is also not yet optimal:

1. Supporting documents are not prepared systematically.
2. Some political parties submit reports that do not match actual activities.
3. Administrative submissions often exceed the reporting deadlines.
4. Kesbangpol's supervision is still limited to checking document completeness.

Insufficient administrative training contributes to these problems.

### **Information Transparency**

Information transparency is hindered by:

1. Absence of a publicly accessible platform for publishing fund distribution data.
2. Limited dissemination of information regarding regulations and procedures.
3. Lack of standardized templates for financial reporting.

Political parties often do not fully understand the information needed for complete reporting.

### **Procedural Transparency**

Procedures for applying, receiving, and reporting fund usage are not consistently communicated. Challenges include:

1. Differences in understanding the procedure among political party administrators.
2. Lack of clear written guidelines distributed to all parties.
3. Verbal instructions that lead to misinterpretations.

These issues result in inconsistencies and repeated errors.

### **Accountability Mechanisms**

Accountability mechanisms are in place, but several weaknesses remain:

1. No structured monitoring system to evaluate fund use throughout the year.
2. Sanctions for late or incomplete reports are not consistently implemented.
3. Follow-up recommendations from Kesbangpol are not always carried out.
4. Audit results from BPK are not always understood by party administrators.

Overall, accountability mechanisms need strengthening to ensure compliance and reduce recurrence of errors.

### **CONCLUSION**

In general, the management of political party assistance funds at Kesbangpol South Lampung Regency has been carried out in accordance with statutory regulations. However, accountability and transparency have not yet been fully optimized. There are still limitations in financial and administrative accountability, as well as shortcomings in information and procedural transparency. Although accountability mechanisms exist, they require further strengthening to be more effective, consistent, and transparent.

Inhibiting Factors:

- a. **Financial Accountability:**  
Limited capacity of party administrators in preparing financial reports and frequent delays in reporting.
- b. **Administrative Accountability:**  
Administrative arrangements are not yet systematic, and technical understanding varies among parties.
- c. **Information Transparency:**  
Information related to fund distribution and usage is not easily accessible to the public.
- d. **Procedural Transparency:**  
Dissemination of procedures has not been optimal or evenly understood.
- e. **Accountability Mechanism:**  
Evaluation and sanctions for non-compliance are not consistently applied.

### **REFERENCES**

- Bovens, M. (2017). *Analysing and Assessing Accountability: A Conceptual Framework*. European Law Journal, 13(4), 447–468.
- Dwiyanto, Agus. (2021). *Mewujudkan Good Governance Melalui Pelayanan Publik*. Yogyakarta: Gadjah Mada University Press.
- Ferraz, C., & Finan, F. (2018). *Exposing Corrupt Politicians: The Effects of Brazil's Publicly Released Audits on Electoral Outcomes*. Quarterly Journal of Economics, 123(2), 703–745
- Flippo, Edwin B(2020), *Manajemen Sumber Daya Manusia*, Jakarta.

- Keputusan Bupati Lampung Selatan Nomor, B/99/V.06/HK/2025, tentang Penetapan Pemberian Bantuan Keuangan Kepada Partai Politik Di Kabupaten Lampung Selatan
- Keputusan Menteri Negara Pendayagunaan Aparatur Negara No. 81 Tahun 1993 tentang Pedoman yang menjadi acuan Tatalaksana Pelayanan Umum yang dipakai dalam pelayanan pada birokrasi
- Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2014 tentang Pedoman Tata Cara Perhitungan, Penganggaran dalam APBD, dan Tertib Administrasi Penganggaran serta Pertanggungjawaban Bantuan Keuangan kepada Partai Politik.
- Peraturan Pemerintah Republik Indonesia Nomor 1 Tahun 2018 tentang Perubahan atas Peraturan Pemerintah Nomor 5 Tahun 2009 tentang Bantuan Keuangan kepada Partai Politik. (dokumen hukum pusat yang mengatur banpol).
- Permendagri Nomor 77 Tahun 2014 tentang Pedoman Pengelolaan Keuangan Daerah (sebagai acuan pengelolaan dana di level daerah).
- Pertiwi, Rizma Ananda (2025) – *Analisis Kepatuhan dan Akuntabilitas Pemerintah Daerah terhadap Pengelolaan Dana Bantuan Partai Politik di Provinsi Lampung, (Tesis).*
- Purnomo, Agus, 2023. Analisis Penerapan Sistem Informasi Manajemen Kepegawaian, erbit di edisi Vol 9 No 3 (2023) jurnal e-JKPP; topik terkait kualitas pelayanan pegawai (kemungkinan dalam konteks layanan publik atau institusi).
- Purnomo, Agus, 2016. Strategi Pengembangan Produk Unggulan Kawasan Sentra Industri Kecil Keripik di Kota Bandar Lampung
- Rahayu, sitti, & Ahmad Firmansyah, 2020. Transparansi Pengelolaan Dana Bantuan Politik: Studi Kasus pada Kesatuan Bangsa dan Politik (Kesbangpol) Kabupaten Lampung Selatan, (Tesis)
- Roberts, A. (2016). *Blacked Out: Government Secrecy in the Information Age.* Cambridge University Press. – (referensi untuk pemahaman hubungan antara transparansi dan akuntabilitas).
- Romzek, B. S., & Dubnick, M. J. (2019). *Accountability in the Public Sector: Lessons from the Challenger Tragedy. Public Administration Review, 47(3), 227–238.*
- Sedarmayanti. (2017). *Good Governance (Kepemerintahan yang Baik) dalam Rangka Otonomi Daerah.* Bandung: Mandar Maju
- Simanjuntak, Angelicha Mida Bernadetha, Muhammad Yusuf, Tri Hesti Utamingtyas (2025) – *Transparansi dan Akuntabilitas Pengelolaan Keuangan Partai Politik pada Kantor DPC PDI-Perjuangan Kota Bekasi Tahun 2024. (Tesis).*
- Undang-Undang Nomor 2 Tahun 2011 tentang Partai Politik.
- Undang-Undang Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.
- World Bank. (2022). *World Development Report: Governance and Development.* Washington D.C.: The World Bank.