

Unintended Outcomes of The Political Party Campaign Funds' Accountability in Sigi Regency

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Abstract. This study investigates the accountability of political parties in managing campaign budgets. Campaign fund data is analysed using direct observation, in-depth interviews, and archives with the case study method. We interviewed 14 people involved in the 2019 elections in Sigi Regency, including two each informant. The study reveals that political parties face challenges in being accountable for their funds, primarily due to their limited knowledge and awareness of campaign finance budget governance. Second, regulatory compliance is low due to the lack of supervision from related institutions, as well as limited regulations and policies governing the use of campaign funds. Finally, there is limited access to public information on the use of campaign funds. Thus, this study provides recommendations to increase the awareness of accountability and transparency of political parties in managing campaign finance budgets. In addition, policymakers can formulate rules that encourage public participation in a more responsible political process.

Keywords: accountability; campaign; local; political funds; political parties.

1 Introduction

In 1999, Indonesia introduced a political liberalization policy that dramatically triggered the establishment of political parties. Since the policy was issued several political parties have dominated elections in Indonesia, for example the Golongan Karya (Golkar), Partai Demokrasi-Perjuangan (PDIP), Nasional Demokrat (NASDEM), Gerakan Indonesia Raya (GERINDRA), and Democrat parties. These political parties dominate down to the locals. However, Junaidi et al. [3], Surbakti et al. [13] and Pinilih [10] reveal that the liberalization policy of party politics has not been accompanied by a clear and firm legislative framework and effective implementation. In addition, weak party organizational capacity is an important factor that has been neglected. As a result, political parties operate through legal corridors that are not firm, resulting in parties becoming uncontrollable political entities and finally ethical and legal boundaries are breached without thinking about the consequences. This is exacerbated by the superior human resources of political parties with low legal and ethical

awareness and compliance (Junaidi et al., [3] Some of these weaknesses lead to the issue of accountability. Unfortunately, accountability has not become an important part of attention compared to the issue of corruption from unscrupulous politicians.

Political party funds are mainly intended to finance internal party elections to fill structural positions in the organization and financing for campaigns during general elections. This research concentrates more on campaign funds which are more in line with the research context, namely accountability. Campaign funds are more in line with the issue of public accountability because they are directly related to the source of party campaign funding from the public and have a direct impact on voters. Campaign funds are a number of costs in the form of money, goods and services used by candidate pairs and political parties or a coalition of political parties proposing candidate pairs to finance election campaign activities (PKPU 24/ [4] Thus, campaign finance operations refer to all funds received and spent to campaign for candidates. The procedures for fundraising practices that are not based on the principles of transparency and accountability have resulted in various cases of alleged corruption committed by political parties (Junaidi et al., [3].

Several studies have been conducted to examine the management of political party funds, for example Junaidi et al. [3] showed that political party manoeuvres accumulated party funding sources unethically. Furthermore, Pinilih [10] found many fundraisings and management by parties that were not based on the principles of transparency and accountability. Meanwhile, Surbakti et al. [13] show that simplifying election time is important for saving election funds. Yuliati et al. [19] found that the higher the audit findings on internal control system weaknesses, the lower the incumbent's chances of being elected and the higher the local government performance score, the higher the incumbent's chances of being elected. In contrast, audit opinions, findings on non-compliance with laws and regulations, and performance accountability evaluations are not significantly related to incumbents being elected. Unfortunately, the study has not explored the root causes of accountability barriers of political party funds, particularly campaign funds. Thus, this study concentrates on conducting an in-depth study of the implementation and root causes of campaign fund management accountability at the district level, particularly in Sigi Regency.

This research uses case studies to analyze data obtained through direct observation and in-depth interviews. There were 14 informants involved in this research, consisting of 10 people from political party financial managers, and 2 people each from the Local Election Commission (KPUD) and the Election Supervisory Agency (Bawaslu) of Sigi Regency. In-depth interviews focused on informants from 5 major political parties and participants in the 2019 elections, namely Golkar party 2 informants, PDIP 2 informants, Nasdem 2 informants, Gerindra 2 informants, and Democrat 2 informants located in Sigi Regency, Central Sulawesi Province.

The results of this study show three main challenges to accountability for the use of political party campaign funds, including low awareness and understanding of political parties regarding campaign finance budget governance. Second, low compliance due to minimal supervision from related institutions, as well as regulatory limitations that cause weaknesses in derivative regulations and policies governing the use of campaign funds. Finally, limited access to public information regarding the use of campaign funds is also an obstacle in assessing the transparency and accountability of political parties. Thus, this study provides

recommendations to increase awareness of accountability and transparency of political parties in managing campaign finance budgets. In addition, policy makers can formulate rules that encourage public participation in a more responsible political process.

2 Literature Review

Political parties play an important role in the development of democracy in the locals. This role is mainly in the election of local political leaders, namely council members through general elections and regents through regent elections. The election uses political parties as a means of election (Sujatmika, [14]. In other words, political parties become a means for people to gather politically in the locals to organize the same values and ideals. Thus, political parties are expected to generally realize the national ideals of the Indonesian nation as referred to in the preamble of the 1945 Constitution, and develop a democratic life based on Pancasila by upholding the sovereignty of the people in the Unitary State of the Republic of Indonesia (Law 8/ [17]. Meanwhile, the specific purpose of political parties is to fight for the ideals of its members in the life of society, nation and state.

Table 1. Rules regulate the financial management and election contexts of local political leaders.

Rules	Context	Specifications
Law Number 32 of [15]	Local Government	Sources of campaign funds: candidate pairs; political parties and/or coalitions of proposing political parties; and non-binding contributions from other parties. Campaign donation report submitted by the candidate pair to the KPUD. KPUD announces campaign fund donations through mass media for each candidate pair to the public. A public accounting firm audits the campaign funds, then the KPUD announces the results of the audit.
Government Regulation Number 5 of [7]	Financial Assistance to Political Parties	Strengthening political party systems and institutions as well as transparency and accountability in financial management. Political parties are obliged to submit accountability reports on financial receipts and expenditures from the APBN/APBD to the government after being examined by the Audit Board. Finance.

		Political parties violating the provisions are subject to administrative sanctions in the form of termination of APBN/APBD financial assistance until the report is received by the Government in the relevant fiscal year.
Law Number 8 of [17]	General election of council members Election of local people's representative council.	Elections are a means of realizing the sovereignty of the people to produce aspirational, qualified, and responsible representatives of the people based on Pancasila and the 1945 Constitution of the Republic of Indonesia.
Government Regulation in Lieu of Law Number 1 Year [8]	Election of Governors, Regents, and Mayors	The use of candidate campaign funds must be carried out in a transparent and accountable manner.
Law Number 7 of [16]	General Election	The Local KPU is obliged to submit the report to a public accounting firm for auditing. Elections are conducted based on the principles of direct, general, free, secret, honest and fair.
General Election Commission Regulation (PKPU) Number 24 of [4]	Campaign fund management	The organization of elections must fulfill the principles of: independent; honest; fair; legally certain; orderly; open; proportional; professional; accountable; effective; and efficient. Campaign fund management is legal, accountable and transparent.
Minister of Home Affairs Regulation Number 78 of [6]	Procedures for Calculation, Budgeting in the Local Budget, and Orderly Administration of Submission, Distribution, and Accountability Reports for the Use of Financial Assistance for Political Parties	Orderly administration of financial assistance to political parties

The role of political parties in the locals is inseparable from the management of campaign funds for political leaders. The beginning of the selection of political leaders is their nomination as regents or local people's representative councils by political parties (Law 32/ [15]). Although there are regent candidates who are not affiliated with political parties, most of the elected regents come from political parties. This is in contrast to candidates for local council members who must use a party as a nomination suggestion. After candidates for political leadership in the locals are registered by political parties with the KPUD, the next

step is the campaign until the election is completed. The election process requires a lot of funds, so that space is opened to the public to make donations. In this context, it is important for political parties to be accountable for the management of public funds that they manage to increase public trust in their parties. Table 1 shows the regulations related to the election of local political leaders and the organizational accountability that accompanies the management of political party funds.

2.1 Accountability of Political Party Financial Management

Financial accountability of political parties is an important concept in ensuring that political parties are responsible and transparent in managing and using the funds they receive. This concept includes aspects of timely financial reporting, openness to funding sources, and the use of funds in accordance with the objectives and applicable regulations. However, Rohmah [11] found that the financial accountability of political parties is still low based on public perceptions. Rohmah [11] proves that the low performance of political parties is in line with white collar crime which is difficult to eradicate.

Several studies show the importance of accountability in the management of political parties in general. Bovens et al., [1] show that broad accountability is very important in personal and organizational management. Boven et al. [1] argue that accountability plays a role in social mechanisms in the exercise of democratic power. Furthermore, Perrin [9] moderately shows the importance of accountability in a series of assessments of processes as well as results. The results of the study by Yuliati et al [19] found a link between accountability and the chances of defense re-election. Conversely, they found that audits that show weaknesses in the internal control system can reduce the chances of re-election. Unfortunately, these studies have not shown in depth why political parties are hampered in improving the accountability of their fund management. Thus, we attempt to fill the gap by examining the arguments and facts of obstacles to political party fund management.

Financial management of political parties is an important aspect in carrying out its functions and activities as a political institution. Well-managed finances will ensure that political parties can operate efficiently, meet the needs of political campaigns, and still comply with applicable legal regulations (Junaidi et al., [3]. Poor financial management can lead to financial crises, lack of transparency in the use of funds, and potentially lead to corruption scandals. Therefore, it is important for political parties to carry out financial management that is responsible and in accordance with applicable regulations.

Financial management of political parties has several aspects that need to be considered. Here are some points related to the financial management of political parties:

1. There are guidelines and regulations governing the financial management of political parties (Junaidi et al., [3]. These guidelines provide direction regarding the allocation and use of financial assistance funds for political party activities, such as political education and the operation of political party secretariats.
2. Political parties can apply for financial assistance to the government [6]. The procedure for applying for this financial assistance can vary depending on the regulations that apply in each local for example, the application for political party financial assistance is regulated by the National Unity and Political Affairs Agency.

3. In addition to receiving financial assistance, political parties also need to have other sources of income to maintain financial independence [3]; [10]; [1]. One of the proposed solutions is to develop a democracy-based financial management system that can help political parties become more financially independent.
4. Supervision of the financial management of political parties is carried out by various parties, such as the Supreme Audit Agency and the National and Political Unity Agency (Law No. 32/ [15]; Law No. 2/ [1]; Law No. 7/ [16]; Permendagri No. 78/ [6] This supervision aims to prevent misuse of funds and ensure that the use of funds is in accordance with applicable regulations.

2.2 Party Revenue Accountability Politics

The main source of finance for political parties in campaigning is obtained from membership fees and donations made to political parties by members of the public, companies and other entities, and by the government [4] Political parties as a non-profit organization that obtains resources from donations from members and other donors who do not expect anything in return from the organization are not allowed to receive donations and assistance from foreign parties. Political parties are prohibited from establishing business entities and or owning shares in a business entity. Thus, the source of revenue for political parties is practically from donations from good parties, especially donations from the community, not from the results of their operations. Revenue from the community requires political party organizations to present information on its use in an accountable manner.

This article uses Heard's [2] argument to define campaign funds, namely campaign funds are the costs of democracy that must be borne by both the government and the people who uphold democracy as a form of government. Pinilih [10] generally formulates three parties as sources of revenue for political parties in a democratic political system. First, it comes from internal party sources, such as membership fees and donations from party cadres who sit in government and legislative institutions.

Second, coming from the state (APBN and APBD) because political parties carry out public duties, at least preparing and nominating candidates for members of the DPR and DPRD, and presidential and local head candidates, and to ensure fair competition between political parties participating in elections or between candidates, it is also very reasonable if the state through the APBN provides public funding, both directly and indirectly allocated, both given as an incentive for parties to carry out their functions and as an effort to ensure the same minimum basic capital between parties.

Third, it comes from the community, both individuals and social organizations and private business entities. To prevent the dependence of political parties or candidates on the state budget on the one hand and on the other hand so that political parties or candidates continue to establish interactive relationships with various elements of society, a number of democratic countries open opportunities for political parties to get donations from the private sector (private funding). However, to prevent the dependence of political parties on private contributions, these democracies impose a number of restrictions on the maximum amount of donations, both individuals and organizations and private companies.

3 Research Methods

This research used a case study to analyse the data. The case study approach follows the protocols of Yin [18] and Stake [12]. This approach is more likely to interpret the phenomenon of accountability and implementation of campaign finance budgets allocated and spent by political parties or candidates in order to conduct political campaigns. Thus, the case study in this research refers to the challenges that will be faced to maintain accountability in the use of campaign finance budgets of political parties in Sigi Regency.

This research focuses on the accountability of campaign funds for political parties in Sigi Regency, Central Sulawesi Province. The selection of the research area concentrated on political parties in Sigi Regency because Sigi Regency is one of the autonomous locals that can be a comparison for other locals in Indonesia. Thus, data collection was carried out through direct observation, in-depth interviews, and archives relevant to the management of campaign funds for political parties in Sigi Regency. Direct observation was conducted by directly observing the relevant political party offices. Meanwhile, in-depth interviews were conducted with 14 informants, including 10 people from political party financial managers, and 2 people each from the KPUD and Bawaslu of Sigi Regency. The in-depth interviews focused on informants from 5 major political parties and participants in the 2019 elections, namely Golkar 2 informants, PDIP 2 informants, Nasdem 2 informants, Gerindra 2 informants, and Demokrat 2 informants located in Sigi district, Central Sulawesi Province. Interviews were conducted from March to June 2023, with the shortest duration being 30 minutes and the longest being 120 minutes. In this study, the informants did not want to be named to maintain their privacy.

3.1 Description of Board Members from Political Parties in Sigi Regency

Sigi Regency, Central Sulawesi, is one of the regencies in Central Sulawesi province. The district has an area of approximately 1,500 square kilometers and a population of approximately 120,000. Sigi Regency is also one of the regencies that has held general elections in 2019, and will hold general elections for members of the local people's representative council and local heads (Pilkada) in 2024. In the Pilkada, candidates for local head and deputy local head will use campaign funds to finance their campaign activities. These campaign funds can come from various sources, including individual donations, group donations, and business entity donations.

Based on information from the Chairperson of the Sigi Regency KPU, Soleman, that the number of chair allocations in the Sigi Regency DPRD in the 2019 Election was 30 chairs. The determination of the chair allocation is based on the Population Aggregate Data (DAK) of Sigi Regency totalling 259,681 people. This refers to Article 191 (2) of Law No. 7/[16] on General Elections, which requires that the population of a district/city in the range of 200,000 to 300,000 is only allowed 30 chairs. Table 2 shows the four parties that won the most chairs, namely Golkar, Gerindra, Nasdem, and Demokrat with five chairs each. Others are PDI-P (3 chairs), PKB (3 chairs), PKS (2 chairs), PBB (1 chair) and PKPI (1 chair).

Table 2. Members of the House of Representatives of Sigi Regency

Electoral District	Name (Political Party)
Dapil I: Districts of Sigi	Jamaluddin Nusu (Gerindra), Abdul Razak (PKB), Sumi (PDIP),

Biomaru, Tanambulava and Gumbasa	Hazizah (Golkar), Imran Latjedi (Nasdem), Dahyar (Democrat), Abdul Rifai Arif (PKS) and, Herman Latabe (PBB).
Dapil II: Palolo and Nokilalaki sub-districts.	A. Rangan (Golkar), Torki Ibrahim Turra (Nasdem), Yakob Ntango (Gerindra) and Ikra Ibrahim (Democrat),
Dapil III: Kulawi, Lindu, South Kulawi and Pipikoro sub-districts.	Roby Tarro (Golkar) Harold Lompe (PDI-P), Rahmat Saleh (Gerindra), Makhlon (Nasdem), and Ajub Willem (Democrat),
Dapil IV: Dolo, West Dolo and South Dolo sub-districts.	Rizal Injetnae (Golkar), Moh. Umar (PDIP), Sumarni (Gerindra), Anas (Democrat), Hikmah L (PKS), Abd. Rahman (Nasdem) and Ardianto (PKB).
Dapil V Marawola, Kinovaro and West Marawola Sub-districts	Darwis Saing (PKB) and Eben (PKPI), Ilham (Gerindra), Sumardi (Golkar), Endang (Nasdem) and Ruslan (Democrat).

4 Results and Discussion

The results of this study show three main challenges to accountability for the use of political party campaign funds, including low awareness and understanding of political party managers regarding campaign finance budget governance. Second, compliance and regulatory limitations due to the lack of supervision from related institutions, as well as weaknesses in regulations and policies governing the use of campaign funds. Finally, limited access to public information regarding the use of campaign funds is also an obstacle in assessing the transparency and accountability of political parties. The explanation of the findings of this study is explained in the following sub- chapters.

4.1 Low Campaign Fund Management

The results of this study show that campaign fund management in Sigi Regency is still low. Campaign fund management is low because of the lack of awareness and understanding of political parties in Sigi Regency regarding campaign fund budget governance. The awareness of political parties is still low in managing campaign fund accountability because most of the campaign fund revenue comes from the candidates to be elected. They consider that funds that come from the candidates' personal funds do not require public accountability. Thus, the provision of campaign fund management information is carried out merely to fulfil obligations based on regulations, not because of awareness of public accountability, namely political parties as public organizations that propose candidates for public officials. Nevertheless, they realize that campaign finance accountability is a form of prevention of corruption and money politics. This is in accordance with the results of the interview, namely:

The source of party (campaign) funds according to the rules, namely from the candidate concerned. Generally, campaign funds come from the candidate concerned. (A Nasdem)

The financial responsibility lies with the treasurer to adjust to the applicable rules. (A Gerindra)

The use of political party funds does not always follow an open pattern, but refers to the regulations recorded in the rulebook. During the campaign, party funds mostly come from candidates, so accountability depends on the candidate. (B Gerindra)

Political parties must have clear reports so that sometimes there is time given for DPR candidates to be asked for notes because they are campaign fund contributors. (A PDIP)

Reporting the source and use of campaign funds is a form of responsibility and accountability to prevent irregularities, namely corruption and money politics in elections. (A Golkar)

Another obstacle to fund management accountability is that the understanding of party financial managers is still low because socialization and training on campaign finance budget governance is rarely carried out. The General Election Commission (KPU) of Sigi Regency has not conducted intensive socialization and training on campaign finance budget governance to political parties. This causes political parties to not have a good understanding of campaign finance budget governance.

Second, the lack of competent human resources to manage campaign finance budgets. Political parties in Sigi Regency do not have competent human resources to manage campaign finance budgets. This is due to a lack of education and training on financial governance. The low understanding of campaign fund management is in accordance with the following interview results:

The substance of reporting has not been well understood so that accountability is delayed. (A Nasdem)

...the KPU must provide special education to all organizers both in the kecamatan, village and district. This is something that is rarely carried out continuously. (A Gerindra)

Education and socialization of party fund management [campaign] still needs to be improved by the organizers because the party really needs both from the center, district, village and sub-district. (B Gerindra)

The KPU of Sigi Regency needs to conduct intensive socialization and training on campaign finance budget management to political parties to overcome these problems. In addition, the KPU also needs to improve the quality of human resources in political parties responsible for managing campaign finance budgets. Political parties should also conduct internal socialization and education to increase knowledge of financial management of campaign funds (Junaidi et al., 2011). Finally, it is important for the KPU to increase political parties' awareness and understanding of the importance of campaign finance budget governance to encourage accountability in party financial management ([10]; [11]).

4.2 Obstacles to the Implementation of Campaign Fund Regulations

This study found that another major issue in the implementation of campaign finance regulations is the compliance of candidates and political parties with these regulations. Many candidates and political parties do not comply with campaign finance regulations, such as making excessive campaign fund donations, using campaign funds for activities that are not related to the campaign, and not reporting the receipt and expenditure of campaign funds transparently. For examples of interview results as follows:

The responsibility for managing campaign funds lies with the treasurer, making it difficult to monitor the management of campaign funds by candidates because they are in different or distant locations. (A Gerindra)

It is difficult to find sufficient evidence because we have so many activities. (B Gerindra)

Some candidates do not understand how to use campaign funds so they just use them. (A PDI-P)

Sanctions against candidates who are not elected are difficult to carry out because they are certainly exhausted. Then, he was not elected so he ignored reporting after knowing he was not elected (A KPUD)

The next obstacle to improving the accountability of political party campaign fund management is limited regulation. The limitations of regulations and policies governing the use of campaign funds, especially technical and general rules apply in Indonesia, which has different geographical and cultural conditions.

...the available rules make it difficult to report, not easy to report. For example, all rules are the same whether the local has a difficult and large geographical area or a small area with easy access to the area. (A Gerindra)

The main obstacle is actually technical because our activities are very diverse, but the rules are limited to regulate technicalities. (A Nasdem)

The organizers, namely the Sigi Regency KPUD, have anticipated the possibility of obstacles to campaign fund accountability through the application of existing regulations. The results of the interview with A (KPUD Party), that the Sigi Regency KPUD has also implemented a number of rules to regulate the management of campaign funds, including:

Each candidate pair must open a special campaign fund account; each candidate pair must report the receipt and expenditure of campaign funds to the KPU; and each candidate pair that does not report the receipt and expenditure of campaign funds may be subject to sanctions in the form of disqualification.

B (KPUD Party) further revealed, "the rules set by the KPU of Sigi Regency are expected to help create clean and democratic elections." When entering the campaign period, the KPUD suggested that political parties manage campaign funds properly. This is in accordance with the results of the interview with A (KPUD Party), as follows:

We have suggested that political parties make a detailed campaign fund budget plan; use campaign funds only for campaign-related activities; keep evidence of campaign fund expenditures; and report the receipt and expenditure of campaign funds to the KPUD.

By managing campaign funds properly, candidates for local heads and deputy local heads can help to create elections that are clean, democratic, and have integrity.

Overall, the findings of this study show that there are several factors that lead to low compliance with campaign finance regulations, including:

1. Lack of supervision by relevant institutions, such as the General Elections Commission (KPU) and the Election Supervisory Agency (Bawaslu). The General Election

Commission (KPU) of Sigi Regency has not effectively supervised the regulation of campaign funds. This is caused by several factors, including:

- a. Limited human resources and budget owned by related institutions.
- b. Lack of coordination and cooperation between related institutions.
- c. Political pressure from candidates and political parties.
- d. Improve supervision by relevant institutions, such as the KPU and Bawaslu.

This is where oversight by stakeholders is important to improve accountability and transparency (Pinilih, [10]).

2. There are loopholes and weaknesses in campaign finance regulations that can be utilized by candidates and political parties to not comply with regulations. Regulations here aim to provide a sense of fairness and prevent corruption by unscrupulous political parties (Sujatmika, [14]). Thus, political parties become more compliant because they are treated fairly and are more aware of the adverse effects of corruption.
3. Lack of socialization and understanding of campaign finance regulations by candidates and political parties.
4. Campaign finance regulations also do not strictly regulate sanctions for candidates and political parties that do not comply with regulations. This has led to many candidates and political parties who are not afraid to violate campaign finance regulations.

Compliance issues, regulatory limitations, and weaknesses in regulations and policies governing the use of campaign funds in Sigi Regency, Central Sulawesi Province, can have a negative impact on the implementation of general elections. This can lead to corrupt practices and money politics in elections (Pinilih, [10]). In addition, this can also cause elections to be undemocratic and lack integrity (Junaidi et al., [3]).

This research also formulates several things that need to be done to overcome the problems associated with the implementation of campaign finance regulations, including:

- a. Improve socialization and understanding of campaign finance regulations by candidates and political parties.
- b. Improve supervision by relevant institutions, such as the KPU and Bawaslu.
- c. Reform campaign finance regulations to make them more effective and efficient.
- d. Increase sanctions for candidates and political parties that do not comply with campaign finance regulations.

By doing these things, it is hoped that the implementation of campaign finance regulations can run better and can create cleaner, more transparent and democratic elections.

4.3 Access to Public Information on Campaign Funds

Limited access to public information on the use of campaign funds is also an obstacle in assessing the transparency and accountability of political parties. Access to public information on campaign funds is important to ensure the transparency and accountability of political

parties. This is because campaign funds are the source of funds used by political parties to finance their campaign activities.

Access to public information on campaign funds in Sigi Regency, Central Sulawesi Province is still not optimal. This is caused by several factors, firstly, lack of socialization and understanding of the right to access public information by the community. Second, lack of transparency by political parties in reporting the receipt and expenditure of campaign funds. This is in accordance with the statement from the Local Bawaslu, "the public does not feel it is important to know party information but rather the candidates carried by the party." Furthermore, A from the Gerindra party revealed that "reports are presented according to the rules, not the demands of the community." Then, B from the Gerindra party stated, there are several detailed reports that do not need to be presented in the report for the public."

Finally, there was a lack of supervision by relevant institutions, such as the Local General Election Commission (KPU) and the Local Election Supervisory Body (Bawaslu). The issue of supervision is in accordance with the results of the interview with B (Gerindra) who revealed, "the reports received indicate that they have been checked by the relevant agencies." Furthermore, the statement from A (Gerindra) was, "maybe the report was also checked by the Supreme Audit Agency." This shows that political parties are not directly supervised over the use of their political party funds.

Limited access to public information on campaign funds can be an obstacle in assessing the transparency and accountability of political parties. This is because the public cannot clearly know how campaign funds are used by political parties. Several things need to be done to overcome this problem, among others:

1. Improve socialization and understanding of the right to access public information by the public.
2. Increase transparency by political parties in reporting the receipt and expenditure of campaign funds.
3. Improve supervision by relevant institutions, such as the KPUD and Bawaslu-Daerah.

Access to public information on campaign funds is expected to be optimized. Ultimately, this solution can increase transparency and accountability in the management of political party campaign funds. The following are some examples of the impact of limited access to public information on campaign funds:

- a. The public cannot know clearly how campaign funds are used by political parties.
- b. The public cannot assess whether political parties have used campaign funds in a transparent and accountable manner.
- c. The public cannot give opinions or suggestions to political parties about the use of campaign funds.
- d. Campaign funds can be used for activities unrelated to the campaign, such as bribery or corruption.

Limited access to public information on campaign funds can be an obstacle in creating clean and democratic elections. Therefore, it is necessary to make various efforts to increase public access to information on campaign funds.

5 Conclusion

This article reveals the accountability challenges faced in the implementation of political party campaign finance budgets in Sigi Regency, Central Sulawesi Province. The results of this study show three main challenges to accountability for the use of political party campaign funds, including low awareness and understanding of political parties regarding campaign finance budget governance. Second, compliance and regulatory limitations due to the lack of supervision from related institutions, as well as weaknesses in regulations and policies governing the use of campaign funds. Finally, limited access to public information regarding the use of campaign funds is also an obstacle in assessing the transparency and accountability of political parties.

Raising awareness, strengthening oversight, and improving regulations can help improve accountability in campaign finance management. Measures are needed to help increase the accountability of political parties and ensure the use of campaign funds that are transparent, in accordance with the rules, and serve the public interest well. Thus, this study provides recommendations to increase awareness of accountability and transparency of political parties in the management of campaign finance budgets. In addition, policy makers can formulate rules that encourage public participation in a more responsible political process.

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