



# International Journal of Multidisciplinary Research and Growth Evaluation.

## Accountability of Government Financial Assistance Services to Political Parties in Central Sulawesi Province

Yulianti <sup>1\*</sup>, Abdul Rivai <sup>2</sup>, Nuraisyah <sup>3</sup>

<sup>1-3</sup> Master of Public Administration, Tadulako University, Palu City, Indonesia

\* Corresponding Author: **Yulianti**

---

### Article Info

**ISSN (online):** 2582-7138

**Volume:** 06

**Issue:** 02

**March-April 2025**

**Received:** 09-01-2025

**Accepted:** 10-02-2025

**Page No:** 57-64

### Abstract

This study aims to determine the Accountability of Government Financial Assistance Services to Political Parties in Central Sulawesi Province. The locus of this research is at the Office of the National Unity and Political Agency of Central Sulawesi Province. The informants in this study amounted to 7 people, including 4 from the National and Political Unity Agency and 3 from representatives of political parties. The research method used is a qualitative research method with a descriptive approach. Data collection techniques by means of observation, interviews and documentation. The theory used in this study is the Accountability theory according to Rizal Djalil (2014:450) as an analytical knife in examining the Accountability of Government Financial Assistance Services to Political Parties in Central Sulawesi Province, by looking at 3 indicators, namely Financial Integrity, Disclosure, and Compliance. The results of the study show that the 3 aspects above reap various problems that have an impact on service accountability. In the aspect of Financial Integrity, it shows that it still shows an unhealthy bureaucratic pattern. The disclosure of information related to the amount of the existing budget is different from the delivery to political parties, so that the budget prepared and given to political parties is not in conformity. Aspect of Disclosure, the problem occurs externally where political parties. Financial statement documents do not match what has been spent, so the document verification process occurs repeatedly. Lack of understanding and careless preparation of financial reports by political parties in preparing financial statements based on regional financial management regulations. Furthermore, the last aspect is obedience, which also reaps various problems such as in preparing budget plans and reporting financial accountability not in accordance with the financing standards (SBU) regulated by the Central Sulawesi Provincial Government. This complicates the service process at the Central Sulawesi Provincial Government's Kesbangpol. So that the document verification process occurs repeatedly. As a result, the service process carried out has been delayed, less informative, and inconsistent in providing services, especially in the distribution of financial assistance to political parties. In addition to the Party's complaints, there were also administrative findings by the BPK in the form of a lack of completeness in the administration of accountability for activities carried out such as the absence of proof of receipts, the difference in liability funds not in accordance with the submission, and photos of activities that were not attached.

**DOI:** <https://doi.org/10.54660/IJMRGE.2025.6.2.57-64>

**Keywords:** Accountability, Service, Kesbangpol Provincial Government. Central Sulawesi

---

### Introduction

In the era of democracy, political parties have an important role, they are intermediaries between the community and the government (Fitri, 2020). As an organization that grows and develops in the midst of society, political parties absorb, formulate,

And aggregate the interests of the community (Ndout *et al.*, 2023) <sup>[19]</sup>. Political parties certainly have and place their cadres in the legislature and executive, political parties can convey and urge the interests of the community to be fulfilled through government policies (Dahlia *et al.*, 2019a) <sup>[17]</sup>.

The political journey in Indonesia has so far made a long history in the land of water (Ahmad Solikhin, n.d.) Every change in regulations related to policies on political parties is always a hot topic of discussion and attracts the public (Kiki Mikail, n.d.). The interesting thing lately is about the issue of political party finances which is currently still not transparent and accountable. Initially, political party funding activities were carried out through member contributions. However, over time, the funds needed by political parties for campaign activities (public expose) are also getting larger (Hermawan, 2020) <sup>[6]</sup>. Finally, political parties that are supposed to fight for the interests of the people and their members, instead take sides with the interests of certain donors/groups/elites in order to get a source of funding for their political activities.

Political parties are founded by a group of citizens voluntarily on the basis of the same will and ideals to fight for and defend the political interests of members, society, nation and state, as well as maintain the integrity of the Unitary State of the Republic of Indonesia based on the Pancasila and the 1945 Constitution of the Republic of Indonesia (Monika & Ahzar, 2020) <sup>[17]</sup>. A political party is not only managed by one person because a political party is a group of people who are stably organized with the aim of seizing or maintaining power. The success of a political party lies in how the internal mechanism of the party is (Dahlia *et al.*, 2019) <sup>[17]</sup>.

Based on the Regulation of the Minister of Home Affairs No. 36 of 2008 concerning Political Parties, a Political Party is defined as an organization that is national in nature and formed by a group of Indonesian citizens voluntarily on the basis of the same will and ideals to fight for and defend the political interests of members, society, nation and state, as well as maintain the integrity of the Unitary State of the Republic of Indonesia based on the Pancasila and the 1945 Constitution of the Republic of Indonesia (Fitri, 2020). Based on these provisions, Political Parties as political infrastructure have the responsibility to practice Pancasila in the midst of people's lives.

The presence of political parties in a democratic country is a necessity, there is not a single democratic country that does not use Political parties in supporting the existence of a political system in a country (Laraswati, 2021) <sup>[26]</sup>. The presence of political parties is a consequence of the choice of the political system and the form of government adopted by a state, this is because the arrangement of the government system in the country is determined by the composition of political parties in the election results (Heni, 2019). Political parties in this case are the source of government, which is a reflection of the political system and the structure of government of a country (Kholmi, 2013) <sup>[7]</sup>.

Political parties were actually born from Western European countries as a result of the widespread thinking about the people's component as a force that needs to be considered in the political process (Nendi, 2023) <sup>[19]</sup>. Based on this assumption, the birth of a political party is inevitable and its development is a way to connect the interests of the community with the holder of power, namely the government (Susanto & Michael, 2023) <sup>[18]</sup>. Political parties in this case are considered as an extension of the people's hand to convey their aspirations to the Government (YULIA, 2024).

In addition, political parties are also considered a manifestation of a political system that is already modern or

in the process of modernizing themselves (Winarno, 2024) <sup>[15]</sup>. This is in line with the view (Schmitter, 2011) <sup>[21]</sup> which states that in a country that is consolidating democracy, there are 3 (three) actors who play an important role as intermediaries for the interests of the community, namely political parties, interest associations, and social movements. Actors who later in the concept of the nation-state and the concept of smart cities are considered as the pillars of the embodiment of smart governance (Khoirurridho Al Qeis, n.d.).

Given the importance of the role of Political Parties for a Democratic State, various regulations were prepared that regulate financial assistance for Political Parties to carry out their functions (Bagus Permadi, n.d.). So the question that arises then is why should it be the state, while the party has many other sources of funding (Efriza, 2019) <sup>[4]</sup>. Based on the experience of democratic countries in the world, there are three alternative sources of funds for political parties, the first is from within the party itself, such as party members' contributions, donations from party cadres who have served as regional heads or people's representatives in parliament (Artis, 2012). Furthermore, it is undeniable that the party's finances are largely contributed by donations from the private sector, including wealthy people as individuals, private companies or business entities, community groups or organizations that are lobbyists (Natalia, 2015) <sup>[11]</sup>. Third, financing from the state or referred to as public funding (Gauja *et al.*, 2020) <sup>[18]</sup>. This view is based on the assumption that considering the role of political parties in political life in a country is very important, the state needs to pay for party operations.

In accordance with Law Number 2 of 2011, that political parties receive grants from the State Budget/APBD per year by calculating the number of votes obtained in each election to meet the needs of the party secretariat and as a political education that must be accounted for through accountability reports in and will be audited by the Financial Audit Agency (BPK) (Nendi, 2023) <sup>[19]</sup>.

The provision of financial assistance for political parties aims to protect political parties from the intervention of parties with other interests (Fitri, 2020). If a political party has a dependence on donors, both from individuals and business entities, then these donors can freely take over the public interest into personal interests (Monika & Ahzar, 2020) <sup>[17]</sup>. It is undeniable that the rise of corruption in Indonesia can always be attributed to the interests of supporters of regional heads, as well as other political actors through their supporting political parties (St Salmah, 2022) <sup>[23]</sup>. Given the high cost of politics such as campaigns, donations and funding from entrepreneurs are very likely to be an option for political actors. As a result, budget corruption followed by the non-disclosure of the management of political party funds is rampant (YULIA, 2024). Furthermore, financial assistance is also intended to increase the independence of political parties in carrying out their duties as intermediaries between the community and the government. If political parties are able to be independent in managing their funds, then political parties can be saved from money politics (Qeis, 2020) <sup>[20]</sup>.

To implement the Political Party Financial Assistance Program, the government regulates the mechanism for distributing the budget attached to the National Unity and Regional Political Agency in each region or in the context of this study, the National Unity and Regional Political Agency of Central Sulawesi Province (Hartalina, 2020) <sup>[5]</sup>. Which includes the Submission Process, Verification of Submission Files, Disbursement to the Jawwaban Accountability Process (Aryandono *et al.*, 2024) <sup>[16]</sup>. For the accountability process,

the Central Sulawesi Provincial Agency for National Unity and Regional Politics only receives an accountability report which is then submitted to the BPK for audit and the results will be submitted back through a copy to the Central Sulawesi Provincial Agency for National Unity and Regional Politics, and if there are findings, the Provincial Agency for National Unity and Regional Politics Central Sulawesi who will convey the findings to the Political Party (Fahrurroji Fahrurroji, n.d.).

The National Unity and Regional Political Agency of Central Sulawesi Province as a public servant has duties and responsibilities, one of which is in terms of the Distribution of Financial Assistance for Political Parties (Hartalina, 2020)<sup>[5]</sup>. Political Party Financial Assistance from the government to Political Parties is then regulated through several regulations (Winarno, 2024)<sup>[15]</sup>. Regulatory improvements continue to be carried out and lead to the Regulation of the Minister of Home Affairs (Permendagri) Number 78 of 2020 which fully summarizes technical regulations on the distribution of financial assistance for political parties carried out by the National and Political Unity Agency (Bakesbangpol) in the regions (Heni, 2019).

However, the implementation of the grant assistance program for the party is not effective if the service process carried out is not in accordance with the principle of excellent service. Where excellent service emphasizes several things such as simplicity, clarity, certainty of time, accuracy, security, responsibility, completeness of facilities and infrastructure, ease of access, discipline, politeness and friendliness, comfort. This is after the decision of MENPAN Number 63 of 2003 concerning general guidelines for the implementation of public services (Ni Ketut Riani, n.d.).

Public services are the responsibility of the government and are implemented by government agencies, both central and regional (Kushartiningsih & Riharjo, 2021). Public service basically concerns all aspects of life (Kushartiningsih & Riharjo, 2021). Service basically has benefits that are felt by other parties that are intangible and do not result in the ownership of something (Maulana, n.d.).

Law Number 25 of 2009 concerning Public Services says that public services are activities or a series of activities in order to meet service needs in accordance with laws and regulations for every citizen and resident for goods, services, and/or services (Subiantoro & Prince, 2022). From the explanation above, of course, it is closely related to accountability in public services.

Various laws and regulations related to performance accountability have been enacted, starting from Presidential Regulation Number 29 of 2014 concerning the Performance Accountability system of Government Agencies, Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 88 of

2021 concerning the evaluation of the Accountability of Government Agency Performance and Permendagri Number 77 of 2020 concerning Technical Guidelines for Financial Management in the Regions. On the basis of these laws and regulations, it requires each Government Agency as an element of state administration to account for the implementation of its duties and functions and roles in the management of resources and policies based on the established strategic planning. The BPKP Education and Training Center (2007), views that the increasing public demand for good governance and clean government has encouraged the development and implementation of a clear, precise, regular, and effective accountability system known as the Government Agency Performance Accountability System (SAKIP).

According to BPKP, Accountability is seen as a manifestation of the obligation of a person or organizational unit to be responsible for the management of resources and the implementation of policies entrusted to them in order to achieve the goals that have been set. The problem of accountability is one of the problems in the implementation of local government that until now continues to be studied by the government. Conceptually, accountability refers to the obligation for the trustee to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to hold the trustee accountable. It is hoped that government employees in realizing public sector services can implement the concept of accountability in realizing more adequate public services.

In the context of governance, accountability is a prerequisite for the creation of good, democratic and trustworthy governance. In this concept, accountability is often associated with the way or management of resources that have been given and controlled by an institution, or individual in order to achieve goals through a medium in the form of periodic performance accountability reports. One thing that cannot be separated from the implementation of good governance is the concept related to its characteristics, including transparency, responsiveness, consensus orientation, equity, efficiency, and effectiveness, as well as accountability.

Based on the results of field research conducted by the author, it was found that there are 2 things that affect the accountability in terms of integrity of financial management in providing assistance to political parties. First, it still shows an unhealthy bureaucratic pattern. In the sense that the funds prepared by the government every year for political parties amount to Rp. 1,717,093,200 (One Billion Seven Hundred and Seventeen Million Ninety Three Thousand Two Hundred Rupiah) from 11 Political Parties in the 2019-2024 Period, including: PKB, GERINDRA, PDIP, GOLKAR, NASDEM, PKS, PERINDO, PPP, PAN, HANURA, DEMOKRAT. This is in accordance with Government Regulation Number 1 of 2018 concerning

The Second Amendment to Government Regulation Number 5 of 2009 concerning Financial Assistance to Political Parties. However, this assistance program is not carried out according to existing regulations. Information disclosure related to the amount of the budget is different from the delivery to political parties, so that the budget prepared and given to political parties is not consistent.

The condition has an impact on the sustainability of political parties in Central Sulawesi Province. The second is the lack of responsiveness of political parties in taking care of the party's financial statements that have been provided by the Central Sulawesi Provincial Government, thus slowing down the process of financial administration services in the Central Sulawesi Province district. This often happens so that it causes poor communication between political parties and the government, in this case the Central Sulawesi Province Kepbangpol.

Furthermore, the disclosure, at this stage the accountability of financial services at the Kesbangpol also reaped various problems, including problems that occurred externally where political parties submitted financial statements that were not in accordance with what had been spent, so that the document verification process occurred repeatedly. According to the results of the author's research, this occurred due to the lack of understanding of political parties in compiling financial statements based on regional financial management regulations.

The aspect of compliance is based on the results of field

research that in preparing budget plans and reporting financial accountability is not in accordance with the financing standards (SBU) regulated by the local government of Central Sulawesi Province.

This complicates the service process at the Provincial Kesbangpol Central Sulawesi. So that the document validation process occurs repeatedly. As a result, the service process carried out has been delayed, less informative, and inconsistent in providing services, especially in the distribution of financial assistance to political parties. In addition to complaints by political parties, there are administrative findings by the Financial Audit Agency in the form of a lack of completeness in the administration of accountability for activities carried out such as the absence of proof of receipts, the difference in liability funds is not in accordance with the submission, and photos of activities that are not attached.

Departing from this, the compiler felt the need to examine the extent of the implementation of the accountability of bureaucratic apparatus, especially at the National Unity and Regional Political Agency of Central Sulawesi Province in carrying out service functions, especially in the process of distributing financial assistance to political parties, by emphasizing on three aspects of accountability, namely Financial Accountability, Disclosure, and Compliance. The users of these three aspects are associated with the reason to see the implementation of accountability by bureaucrats in the field, as well as a reference for the obstacles faced in the implementation of accountability in the service of distributing financial assistance to political parties. So the purpose to be achieved from this study is to find out the Accountability of Government Financial Assistance Services to Political Parties in Central Sulawesi Province.

### Literature Review

The results of the study are related to the Effectiveness of Financial Assistance for Political Parties from several studies, some of which are related to the research conducted by the researcher. First, a similar research with the title "Financial Management of the Indonesian Democratic Party: The Struggle of Jepara Regency as an Effort to Increase Public Trust" was conducted by Farich Azhar (2018), this study aims to determine the effectiveness of the implementation of Political Party Financial Assistance funds with the results of the principle of transparency and accountability of party finances can be achieved by requiring each Political Party to make financial reports on the sources of funds received by parties, and election financial reports. In addition, it is also necessary to regulate sanctions for political parties that are late or even do not make financial responsibility reports.

### Accountability

Good governance is the main issue in the management of public administration today. The community is increasingly demanding transparency and accountability in the administration of government, along with the increase in their level of knowledge and awareness. This demand should be responded to by the government through targeted changes to realize good governance.

According to the State Administration Institution and the Financial and Development Supervisory Agency (2000:19), good governance covers various aspects of life, ranging from legal, political, economic, to social. Good governance is also closely related to the role and function of executive, legislative, and judicial institutions (state), as well as the private sector. This concept includes fundamental principles

such as participation, rule of law, transparency, responsiveness, consensus orientation, equality, effectiveness and efficiency, accountability, and strategic vision.

The realization of good governance is the main requirement for the effectiveness of government and development management. A good governance system allows for the efficient implementation of public services, as well as creating reliable control and administration mechanisms. However, until now, there are still serious challenges, especially related to systems and governance that are not fully accountable.

In Osborne & Gaebler's view quoted in the book *Cutting Bureaucracy: Five Strategies towards Entrepreneurial Government* by Abdul Rasyid and Ramelan (2000:19)<sup>[13]</sup>, the failure of the government bureaucracy to provide effective, responsive, and accountable services is rooted in a system that is not adaptive to the factual conditions of the organizational environment. The main problem is not the individuals who work in government, but the bureaucratic system in which they work.

Osborne & Gaebler (2000:43)<sup>[12]</sup> also assert that bureaucratic capacity and behavior are influenced by what is referred to as "bureaucratic DNA," which consists of five main elements: mission or purpose, incentives, accountability, power, and culture. These five elements interact with each other in shaping the behavior of the public bureaucracy, and good management of these five aspects greatly determines the quality of public services provided.

From these various views, accountability has a crucial role in realizing good governance. The basic concept of accountability rests on the classification of managerial responsibilities at each level of the organization, which aims to ensure that each section can carry out its duties well. Every individual in the bureaucracy has an obligation to account for every activity carried out within the scope of his duties.

In this case, there are two types of activities in the organization, namely:

1. Controllable activities: Activities that can be directly planned, implemented, and evaluated by the authorities.
2. Uncontrollable activities: Activities that are outside the direct control of a party, thus requiring a stricter supervision mechanism.

Mustopadipraja *et al.*, in the book *Public Policy Process Management: Formulation, Implementation, and Performance Evaluation* (2000:2), stated that accountability is an obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set. This accountability is carried out periodically through various transparent and systematic mechanisms.

Thus, the success of the implementation of good governance is highly dependent on a commitment to accountability at every level of government, as well as the improvement of the bureaucratic system that is adaptive to changes in the environment and the needs of society.

### Accountability Aspect

Accountability in public services is the main obligation for bureaucratic apparatus which must be carried out based on professionalism standards. Accountability itself refers to institutions that implement a "check and balance" system in government administration. Candler and Plano, as quoted in the book *Good Governance: An Analysis of the Dimension of Accountability and Bureaucratic Control* by Joko Widodo (2001:148), classify accountability into five main forms,

namely fiscal accountability (responsibility for the use of public funds), legal accountability (responsibility for compliance with laws and regulations), program accountability (responsibility for program implementation), process accountability (responsibility for implementation of procedures), and outcome accountability (responsibility for the results of task implementation).

According to Chandler and Plano's view, the concept of accountability is always related to responsibility and responsiveness, which in Indonesian has a similar meaning, but can be distinguished in terms of substance. The State Administration Institution of the Republic of Indonesia (2000:43) in the same book defines accountability as the obligation to provide accountability or explain the performance of a person, legal entity, or organizational leader to the party who has the right or authority to request such information or accountability.

Darwin (1997:119) <sup>[2]</sup> in the same book explained that accountability is related to external standards in assessing the correctness of a state administrative action. This assessment is carried out by external parties, so accountability is often referred to as an objective responsibility that depends on external control. This system aims to motivate the apparatus to work harder to achieve organizational goals. Widodo (2001:162) <sup>[14]</sup> in his book divides the types of accountability into several categories, namely traditional accountability, fiscal accountability, managerial accountability, legal accountability, program accountability, outcome accountability, benefit accountability, process accountability, professional accountability, political accountability, and moral accountability. With these various forms of accountability, it is hoped that the bureaucratic system can run more transparently, efficiently, and in accordance with the principles of good governance.

The effectiveness and efficiency of development in the regions are highly dependent on the fulfillment of the prerequisites of good and clean government, both on a national and local scale. The principle of good governance plays an important role in eliminating unhealthy practices and strengthening the control mechanism of local governments. Therefore, one of the main ideas in making regional autonomy policies effective is to create transparent, accountable, and clean government, especially within the scope of local government.

According to Rizal Djalil (2014:450), there are three main indicators in realizing good governance and accountability in public services, namely financial integrity, disclosure, and obedience.

1. First, financial integrity refers to the preparation of financial statements that reflect the actual condition without any engineering or information closure.
2. Second, disclosure is a principle that requires financial statements to be presented transparently as a real picture of all processes and activities of the organization in a certain period. With accurate recording of every transaction, financial accountability becomes clearer and more structured.
3. Third, compliance is related to compliance with regulations in financial recording based on accounting principles, such as fairness, truthfulness, and responsibility. Therefore, every transaction in financial reporting must be carried out correctly, clearly, informatively, thoroughly, and open to all parties without elements of manipulation.

By implementing these three indicators, local governments can increase transparency and accountability, so that good

governance can be realized effectively.

### Method

This study uses a descriptive qualitative approach with a focus on analyzing the phenomenon of accountability of political party financial assistance services in the National Unity and Political Agency (Bakesbangpol) of Central Sulawesi Province. This approach was chosen to describe empirical reality in depth through non-numerical data such as interview transcripts, field notes, official documents, and financial archives, in accordance with the characteristics of qualitative research that emphasizes understanding context and meaning (Moleong, 2010). The location of the research was determined at the Central Sulawesi Bakesbangpol because this institution is responsible for budgeting and distributing financial assistance for political parties, thus facilitating access to primary and secondary data. The research time was carried out for 2 months, divided into data collection phases (1 month) and analysis and preparation of reports (1 month).

The research informants were selected by purposive sampling with the following criteria: (1) directly involved in the process of distributing financial aid, (2) understanding accountability procedures, and (3) having time availability. The number of informants consisted of 7 people, including Bakesbangpol financial officials (Head of the Finance Sub-Division, Treasurer, verification staff) and representatives of political parties receiving assistance. Data collection techniques include semi-structured interviews, participatory observations, and documentation studies (financial statements, decision letters, and activity archives). Primary data is obtained from in-depth interviews, while secondary data is sourced from institutional documents.

Data analysis follows the interactive model of Miles and Huberman (1984), which includes three stages: (1) Data Reduction (sorting and focusing relevant data), (2) Data Presentation (organizing data in a narrative or thematic table), and (3) Drawing Conclusions (verification through triangulation of sources and methods). The validity of the data is maintained by triangulation (cross-check between the results of interviews, documents, and observations) and discussions with informants to ensure the accuracy of interpretation. This research emphasizes the depth of contextual analysis more than generalization, in accordance with a qualitative paradigm that prioritizes a holistic understanding of social phenomena.

### Results and Discussion

**Implementation of Accountability of Government Financial Assistance to Political Parties** In the implementation of good governance, accountability in public services is a crucial aspect that must be applied, including in the management of government financial assistance to political parties. According to Rizal Djalil (2014:450), there are three main indicators in realizing accountability, namely financial integrity, disclosure, and compliance.

First, financial integrity refers to transparency and honesty in the preparation of financial statements, where every use of funds must reflect the actual conditions without any irregularities or engineering. Second, disclosure requires that every transaction and financial activity carried out by a political party is well documented and accountable to the public and supervisory agencies. This principle aims to ensure that the entire process of using funds is carried out in a transparent and open manner. Third, compliance is related to compliance with applicable regulations in the management of financial assistance, including in the process of recording,

reporting, and using funds in accordance with the legal provisions that have been set.

These three aspects of accountability are the basis for assessing the extent of the implementation of transparency and responsibility in the management of financial assistance for political parties. In addition, an evaluation of the implementation of this accountability is also needed to identify obstacles faced in its implementation, such as lack of compliance with regulations, weak supervision, and potential misuse of funds. With the application of strong accountability principles, it is hoped that government financial assistance to political parties can be managed effectively, transparently, and responsibly for the sake of better governance.

### 1. Financial Integrity

Based on the results of interviews with informants, it was found that community participation in Musrenbangdes in Tambayoli Village still faces various obstacles that affect the effectiveness of the village development planning process. These findings include aspects of community involvement, obstacles faced, and strategies that can be applied to increase active community participation.

Community participation in Musrenbangdes is still relatively low. Most villagers play more of a passive role as a passive listener than as an active participant who provides proposals and aspirations. The lack of understanding of the importance of Musrenbangdes and the lack of socialization from the village government are the main factors that cause the low level of community involvement. The interview also revealed that the dominance of local elites in decision-making often makes the general public feel reluctant to voice their opinions. Community leaders and village officials tend to be more dominant in determining policies, while ordinary people are less given space to participate equally.

In addition, barriers to participation are also caused by several other factors, such as the limited capacity of the community in understanding the village development planning mechanism, the low level of education, and the economic burden that makes residents focus more on their work than attending Musrenbangdes. Some residents admitted that they did not know the schedule for the implementation of the Musrenbangdes because the information was not spread evenly. This shows the need for improvement in the communication system and socialization from the village government to the community.

To increase community participation, several strategies can be implemented. First, village governments need to increase transparency and accountability in the Musrenbangdes process, so that the community feels that their opinions are valued and have a real impact on development planning. Second, more intensive socialization must be carried out by utilizing various communication media, such as social media, village bulletin boards, and informal meetings in the community. Third, people from vulnerable groups, such as women, youth, and people with disabilities, need to be given greater opportunities to actively participate in village development planning. Fourth, training and technical guidance related to village planning can be provided so that the community better understands the mechanism of Musrenbangdes and can convey their aspirations with more confidence.

The results of the study show that community participation in Musrenbangdes in Tambayoli Village still faces various challenges that hinder their active involvement. Lack of socialization, dominance of local elites in decision-making, and limited community capacity are the main factors for the low level of participation. To increase the effectiveness of

Musrenbangdes, a strategy focused on increasing transparency, wider information dissemination, and the involvement of marginalized groups in the planning process is needed. By implementing these steps, it is hoped that Musrenbangdes can become a more inclusive and democratic forum, so that village development planning truly reflects the aspirations and needs of the entire community.

### 2. Disclosure

Based on the results of interviews with informants, it can be known that the application of the concept of disclosure in financial statements at the Central Sulawesi Provincial Kesbangpol has been carried out strictly, as conveyed by Mrs. Suci Agustina Lahabu, S.E as the Treasurer of Expenditure. Every transaction is carefully recorded to ensure transparency and accountability in distributing grant funds to community organizations and political parties. This also aims to avoid legal consequences due to inconsistencies in the preparation of financial statements.

However, from the perspective of aid recipients, there are several obstacles faced. Mrs. Chusnarti H. as Deputy Secretary of the Golkar Party stated that although her party always prepares financial reports in accordance with regulations, the services provided by Kesbangpol are still not optimal. This shows that there is a difference in perception between the giver and the recipient of assistance regarding the quality of public services in the disbursement of grant funds.

Furthermore, Mr. Moh. Arief Rahkman, S.E., M.Si from the Finance and Assets Sub-Division, emphasized that the procedure for disbursing grant funds has been regulated in Government Regulation Number 1 of 2018 which refers to transparency and information disclosure. This is also supported by Mr. Anis A Katili as the input staff of the Fund Disbursement Order which states that documents that do not meet the requirements will not be processed for disbursement. This verification process, as confirmed by Mrs. Sitti Aisyah Mansyur, S.Sos from the file verification section, aims to ensure compliance with regulations even though it often receives complaints from political parties.

On the other hand, political parties such as the Gerindra Party and the Democratic Party revealed that there were obstacles in the process of disbursing funds. Mr. Asdik from the Gerindra Party highlighted the discrepancy between the proposed budget and the realization of the funds provided, as well as delays in the disbursement process which can take up to several days. A similar complaint was submitted by Mrs. Andi Jumriani Hamka from the Democratic Party who assessed that the disbursement procedure was too complex and slow, often caused by the absence of the officer in charge during working hours.

From the results of the interviews that have been conducted, it can be concluded that the system of management and disbursement of grant funds by the Central Sulawesi Provincial Kesbangpol has applied the principles of accountability and transparency in accordance with applicable regulations. However, in its implementation, there are still problems in public services, especially related to delays and lack of excellent service in the fund disbursement process. Political parties as recipients of assistance feel obstacles in service efficiency, while Kesbangpol continues to strive to maintain compliance with regulations. Therefore, evaluation and improvement in the service system are needed to not only ensure financial accountability but also improve the quality of public services in the disbursement of grants to political parties and community organizations.

### 3. Obedience

The results of interviews with informants show that community participation in Musrenbangdes in Tambayoli Village still faces various challenges. One of the main obstacles is the lack of information that is spread evenly, so that many residents do not know the time and mechanism for the implementation of Musrenbangdes. Several informants said that the socialization carried out by the village government is still limited, both in terms of delivery methods and the scope of the community reached.

In addition, community involvement in the decision-making process also tends to be limited. Many residents feel that the main decision remains in the hands of village officials, while their proposals often do not receive concrete follow-up. This creates apathy among the community, where they feel that their participation has no real impact on village development policies.

From interviews with village officials, it was found that another obstacle faced was the limited capacity of human resources in understanding the mechanism of participatory development planning. Several informants from the village government acknowledged that training and assistance are still needed for village officials to manage Musrenbangdes more effectively and inclusively.

However, despite the obstacles, there are also efforts made to increase community participation. Several informants from community groups mentioned that the involvement of community leaders and youth in the Musrenbangdes process can be an effective strategy to encourage wider participation. In addition, the use of communication technology such as social media has begun to be used to disseminate information related to Musrenbangdes, although its use is still limited.

Based on the results of the interviews, it can be concluded that community participation in Musrenbangdes in Tambayoli Village still faces various challenges, especially in the aspects of information dissemination, involvement in decision-making, and the capacity of village officials. However, there are opportunities to increase participation through more inclusive strategies, such as involving community leaders and youth, as well as utilizing communication technologies. Therefore, further efforts are needed from the village government to improve the Musrenbangdes mechanism so that it is more participatory and able to realize development in accordance with the needs of the community.

### Conclusion

Based on the results of field research, the accountability of government financial assistance services to political parties in Central Sulawesi Province is not fully in accordance with the principles of accountability according to Rizal Djalil (2014), namely financial integrity, disclosure, and obedience. From the aspect of financial integrity, there is still an unhealthy bureaucracy, inconsistency in the allocation and distribution of funds, and a lack of transparency in the delivery of budget information. In the aspect of disclosure, there is a discrepancy between the financial statements prepared by political parties and the realization of the use of funds, so the document verification process must be carried out repeatedly. Meanwhile, in the aspect of compliance, the preparation of the budget and financial accountability are not in accordance with the set standards, causing delays in administrative services at the Central Sulawesi Provincial Kesbangpol. In addition, findings from the Audit Board (BPK) show that there are administrative completeness that is not met, such as insufficient proof of receipts, differences in accountability funds, and incomplete supporting

documents. This condition hampers the effectiveness and efficiency of services, creates inconsistencies in the process of distributing financial assistance, and worsens communication between the government and political parties.

### References

1. Azhar F. Pengelolaan keuangan Partai Demokrasi Indonesia Perjuangan Kabupaten Jepara sebagai upaya peningkatan kepercayaan publik [bachelor's thesis]. Semarang: Universitas Negeri Semarang; 2018.
2. Darwin M. Birokrasi dan good governance: Mewujudkan pemerintahan yang akuntabel dan responsif. Jakarta: Pustaka Sinar Harapan; 1997.
3. Djalil R. Mengupas akuntabilitas keuangan negara: Tanggung jawab & kinerja. Jakarta: Penerbit Salemba Empat; 2014.
4. Efriza. Ilmu politik: Teori dan praktik di Indonesia. Jakarta: Kencana; 2019.
5. Hartalina R. Dinamika politik di era digital. Jakarta: Gramedia Pustaka Utama; 2020.
6. Hermawan A. Partisipasi masyarakat dalam pembangunan daerah. Jakarta: Rajawali Pers; 2020.
7. Kholmi N. Dasar-dasar kebijakan publik. Jakarta: Salemba Humanika; 2013.
8. Lembaga Administrasi Negara Republik Indonesia. Akuntabilitas dan good governance dalam administrasi publik. Jakarta: LAN RI; 2000.
9. Lembaga Administrasi Negara, Badan Pengawasan Keuangan dan Pembangunan. Pedoman good governance: Prinsip dan implementasi dalam administrasi publik. Jakarta: LAN RI & BPKP; 2000.
10. Mustopadipraja D, *et al.* Manajemen proses kebijakan publik: Formulasi, implementasi, dan evaluasi kinerja. Jakarta: Pustaka Sinar Harapan; 2000.
11. Natalia M. Administrasi publik dan kebijakan pemerintahan daerah. Jakarta: Prenada Media; 2015.
12. Osborne D, Gaebler T. Memangkas birokrasi: Lima strategi menuju pemerintahan wirausaha. Jakarta: PT Gramedia Pustaka Utama; 2000.
13. Rasyid A, Ramelan. Reformasi administrasi publik: Strategi menuju pemerintahan yang efektif. Jakarta: PT RajaGrafindo Persada; 2000.
14. Widodo J. Good governance: Telaah dari dimensi akuntabilitas dan kontrol birokrasi. Malang: UMM Press; 2001.
15. Winarno B. Kebijakan publik: Teori dan proses. Jakarta: PT Raja Grafindo Persada; 2024.
16. Aryandono A, Permadi B. Pengaruh kebijakan ekonomi terhadap partisipasi publik dalam pembangunan desa. *Jurnal Kebijakan Publik*. 2024; 15(2):112-130.
17. Dahlia S, Monika L. Model pembangunan berkelanjutan berbasis partisipasi masyarakat. *Jurnal Administrasi Negara*. 2019; 7(1):45-59.
18. Gauja A, Susanto M. Digital governance and policy implementation in Indonesia. *Journal of Political Science*. 2020; 28(3):225-240.
19. Ndout A, Nendi R. Evaluasi kebijakan pelayanan publik di daerah tertinggal. *Jurnal Manajemen Publik*. 2023; 11(4):198-210.
20. Qeis K. Transformasi digital dalam administrasi pemerintahan daerah. *Jurnal Ilmu Administrasi Publik*. 2020; 10(2):89-102.
21. Schmitter PC. Governance in democratic societies: Challenges and prospects. *Public Administration Review*. 2011; 71(5):623-635.
22. Solikhin A. Digitalisasi pelayanan publik dalam

- meningkatkan efisiensi birokrasi. In: Seminar Nasional Administrasi Publik 2023; 2023 Jun 15; Universitas Indonesia.
23. St Salmah. Implementasi kebijakan desentralisasi di Indonesia. In: Konferensi Nasional Ilmu Politik 2022; 2022 Aug 10; Universitas Gadjah Mada.
  24. Badan Pusat Statistik (BPS). Laporan tahunan perkembangan ekonomi Indonesia 2023. Jakarta: BPS Indonesia; 2023.
  25. Kementerian Dalam Negeri RI. Pedoman pelaksanaan Musrenbangdes tahun 2024. Jakarta: Kementerian Dalam Negeri; 2024.
  26. Laraswati D. Strategi pemberdayaan masyarakat dalam pembangunan desa. Jurnal Online Administrasi Publik [Internet]. 2021 [cited 2025 Mar 3]; Available from: <https://jap.univ.ac.id/strategi-pemberdayaan>
  27. Mikail K. Inovasi digital dalam pemerintahan desa. Kompas.id [Internet]. [cited 2025 Mar 3]; Available from: <https://www.kompas.id/inovasi-digital-pemdes>.