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## **Accountability of Financial Management of Electoral Grant Funds (Study at the General Election Commission of North Sulawesi Province)**

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**Abstract.** This study aims to reveal the accountability for the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election which is managed by the General Election Commission of North Sulawesi Province. Because in its management, problems were found that there were still a number of Claims for Compensation (TGR) for the utilization of the grant budget. This research uses a qualitative approach, descriptive method. Sources of information consist of Commissioners and the North Sulawesi Provincial General Election Commission financial management team. Data collection through interviews, observation and documentation studies. Data analysis through data reduction, data presentation and conclusions. This study used a qualitative research method with three stages of the data collection process, namely 1) the process of entering the research location, 2) the process at the research location, and 3) the data collection process. Data analysis techniques used are reduction, data presentation, and conclusion. Based on the research results obtained, it can be seen that Accountability for Financial Management of Grants for the 2020 Election of the Governor and Deputy Governor of North Sulawesi has not been carried out efficiently and effectively because there are still leaks as evidenced by the results of internal inspections, in this case the Indonesian KPU Inspectorate. Of the three indicators for measuring accountability used, it is known that this is due to the lack of commitment from all agencies involved in managing this grant to carry out each stage following the Standard Operational Procedure (SOP) that already exists and is known together as a guideline for carrying out tasks. Coupled with the still weak sanctions given for negligence/errors in carrying out tasks/activities, where the sanctions given are only in the form of letters of warning which are often made only to fulfill administration and are not actually conveyed to those concerned.

**Keywords.** Accountability, Financial Management, Electoral Grants, Election Commission

### **A. Introduction**

Tomohon General Election Commission is a public institution that is national, permanent and independent in carrying out General Elections to elect members of the People's Representative Council, Regional Representative Council and Regional People's Representative Council, President and Vice President directly by the people and elect

Governors, Regents and Democratic mayor. Meanwhile, the Provincial General Election Commission and the Regency/City General Election Commission are General Election organizers (Pemilu) whose task is to carry out General Elections in the Province and Regency/City areas. In carrying out its duties, the General Election Commission (KPU) is assisted by the General Election Commission Secretariat, the Provincial Election Commission is assisted by the Provincial Election Commission Secretariat, and the Regency/City General Election Commission is assisted by the Regency/City General Election Commission Secretariat.

The implementation of the big celebration of the Indonesian nation in carrying out the reorganization of the regional leadership through direct and simultaneous elections, namely the election of the Governor and Deputy Governor, Regent and Deputy Regent, Mayor and Deputy Mayor can be said to have been successful. Particularly in the North Sulawesi Province area, the Regional Head Elections simultaneously held on December 9 2020 have elected the Governor and Deputy Governor of North Sulawesi, Mayor and Deputy Mayor of Manado, Mayor and Deputy Mayor of Tomohon, Mayor and Deputy Mayor Bitung, Regent and Deputy Regent of South Minahasa Regency, Regent and Deputy Regent of North Minahasa, Regent and Deputy Regent of Bolaang Mongondow Selatan, and Regent and Deputy Regent of East Bolaang Mongondow. The holding of General Elections and Elections cannot be separated from the main role of the General Election Commission (KPU). The position of the General Election Commission as election organizers is carried out by an independent and non-partisan Commissioner. This aims to increase accountability and quality of the holding of General Elections in Indonesia [1].

In its operational support, the General Election Commission based on law uses the state budget which is divided into 2 (two) financing, namely funding sources originating from the State Revenue and Expenditure Budget (APBN) to hold General Elections, namely Legislative Elections and Presidential Elections. In addition to these sources of funds, based on Law Number 10 of 2016 it is regulated that funding for Regional Head Elections is borne by the Regional Revenue and Expenditure Budget (APBD) and can be supported through the State Revenue and Expenditure Budget (APBN) in accordance with statutory provisions.

The General Election Commission (KPU) of North Sulawesi Province received funds from the North Sulawesi Provincial Government Revenue and Expenditure Budget (APBD) of Rp. 220,000,000,000 through the Direct Grant mechanism to hold the 2020 North Sulawesi Governor and Deputy Governor Elections. in accordance with the provisions of laws and regulations with a direct grant mechanism from the Regional Government through the Signing of the Regional Grant Agreement (NPHD) as stipulated in the Minister of Home Affairs Regulation number 41 of 2020 concerning Amendments to the Minister of Home Affairs Regulation Number 54 of 2019 concerning Funding for Governor Election Activities, Regents and Mayors Sourced from the Regional Revenue and Expenditure Budget.

Furthermore, the Regulation of the Minister of Home Affairs emphasizes that grant funds which are part of the state finances, management mechanism both formally and materially must refer to the mechanism of state finances. Specifically in terms of technical management, administration, disbursement and use and reporting of the grant funds must refer to the Regulation of the Minister of Finance Number 191/PMK.05/2011 concerning Grant Management Mechanisms. Therefore, accountability in managing funds for holding Regional Head Elections is a must in realizing clean and good governance (clean government and good governance).

In holding the 2020 Election for the Governor and Deputy Governor of North Sulawesi, various policies were adopted by the Commissioner and Secretary of the General Election

Commission of North Sulawesi Province to ensure that budget management is in accordance with the principles stipulated in existing regulations and is accountable. One of the efforts made, for example, is through strict internal controls. Not only internal control within the satker, the General Election Commission of North Sulawesi Province is even periodically, namely once every 3 (three) months accompanied by an internal supervisor in this case the Inspectorate of the General Election Commission of the Republic of Indonesia as well as an external supervisor in this case the Financial Supervisory Agency and Development (BPKP) to ensure that every implementation of the budget can be accounted for in an accountable manner.

In addition to providing assistance by internal supervisors, an Operational Audit is also carried out by the Indonesian KPU Inspectorate. The purpose of this audit is to assess efficiency, effectiveness, and compliance with laws and regulations regarding the management of activities and finances of the 2020 North Sulawesi Governor and Deputy Governor Election Grant Budget at the North Sulawesi Provincial KPU, as well as to provide recommendations for improvement. The object of the audit is the Accountability Report for Grants for the Election of the Governor and Deputy Governor of North Sulawesi between December 2019 and October 2020.

Then an Audit was also carried out by an External Supervisor in this case the Financial and Development Supervisory Agency (BPKP) of North Sulawesi Province. The purpose of the audit is to obtain reasonable assurance regarding the accountability of the 2020 election grant funds at the North Sulawesi Provincial KPU which fulfills the principles of effectiveness, efficiency, transparency and accountability and is supported by sufficient, competent, relevant and sufficient evidence in accordance with applicable regulations. The object of the audit is the Accountability Report for Grants for the Election of the Governor and Deputy Governor of North Sulawesi between December 2019 and March 2021. From the two audits conducted by the Main Inspectorate of the General Election Commission of the Republic of Indonesia and the North Sulawesi Representative for Finance and Development (BPKP) , it was found the findings of the inspection results that have the potential to cause state losses. In the process of disbursing accountability reports for official travel, the Inspectorate of the General Election Commission of the Republic of Indonesia and the North Sulawesi Province Financial and Development Supervisory Agency (BPKP) found that there were several incomplete accountability documents worth Rp. 179,974,826,-.

This is not in accordance with Law Number 1 of 2004 concerning the State Treasury article 18 which states that officials who sign and/or certify documents relating to proofs which form the basis for spending at the expense of the APBN/APBD are responsible for the correctness of the material and the consequences that arise. from the use of the said document. Also not in accordance with Regulation of the Minister of Finance Number 113/PMK.05/2012 Concerning Domestic Official Travel for State Officials, Civil Servants, and Non-Permanent Employees in Article 10 paragraph (5), Expenses for official travel as referred to in Article 8 paragraph (1) ) is given based on the level of official travel expenses as referred to in paragraph (1), provided that employee transport is paid according to the Real Cost based on the Transport Facility as listed in Appendix IV which is an integral part of this Ministerial Regulation. And Article 34 paragraph (2), Officials/employees who go on business trips are required to submit cost accountability documents consisting of Letter of Assignment, SPD, airplane tickets, boarding passes, airport taxes, levies, proof of payment for other modes of transportation, proof of lodging, and proof rent vehicles in the city [2] .

In addition, based on the Decree of the General Election Commission of the Republic of Indonesia Number: 202/KU-Kpt/02/KPU/XI/2017 concerning Technical Guidelines for Management of Distribution and Accountability of Grant Budget Funds for the Election of

Governors and Deputy Governors, Regents and Deputy Regents and/or Mayor and Deputy Mayor page 48 concerning Procedures for Using Proof of Expenditure Grants that the completeness of valid proof of expenditure is guided by the Regulation of the Minister of Finance which regulates Payment Procedures in the Context of Implementation of the State Revenue and Expenditure Budget [3] .

In addition, the Main Inspectorate of the General Election Commission of the Republic of Indonesia and the North Sulawesi Representative for Financial and Development Supervisory Agency (BPKP) in their examination of the General Cash Book (BKU) managed by the Treasurer, as well as evidence of expenditure accountability for the use of the Election budget that has been submitted, found that there is a use of the Election Grant Fund budget that has not been supported by complete accountability evidence of Rp. 566,194,720. This is not in accordance with Law Number 17 of 2003 concerning State Finance in the elucidation of Article 3 paragraph (1) it states that every state administrator is obliged to manage finances the state in an orderly manner, complying with laws and regulations, efficiently, economically, effectively, transparently and responsibly by taking into account the sense of justice and propriety. Also not in accordance with the Regulation of the Director General of Treasury Number PER-3/PB/2014 concerning Technical Guidelines for Administration, Bookkeeping, and Accountability of Treasurers in Work Units for Managing State Revenue and Expenditure Budgets and Verification of Treasurer Accountability Reports CHAPTER II Article 3 paragraph (4) Bookkeeping of Treasurers implemented on the basis of source documents. Likewise in examining the payment of honorarium for working groups (Pokja). Based on the results of the audit, there were payments of more than 3 (three) times Honorary Working Group for one person in one month in the amount of IDR 4,430,000.00 [4] .

Based on the Decree of the General Election Commission of the Republic of Indonesia Number 444/Hk.03.1-Kpt/01/KPU/Ix/2020 concerning the Third Amendment to the Decision of the General Election Commission Number 1312/Hk.03.1-Kpt/01/Kpu/VIII/2019 concerning Standards and Technical Instructions for Compiling the 2020 Goods/Services Needs Budget and Honorarium for the Election of Governors and Deputy Governors, Regents and Deputy Regents, and/or Mayors and Deputy Mayors, on page 66 concerning Provisions for Giving Working Group Honorariums (Pokja) honorarium of the Working Group (Pokja), the number of teams that can be given an honorarium from forming a team/Pokja is a maximum of 3 (three) teams per month.

Based on the results of the examination above, the General Election Commission of North Sulawesi Province has not fully implemented the financial management mechanism in the accountability of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election. Indonesia as well as by the External Auditor, namely the Financial and Development Supervisory Agency (BPKP) of North Sulawesi Province, found violations which indicated that they resulted in state losses. Of course, this financial problem can reduce the integrity of the General Election Commission as a state institution that manages people's money to carry out elections, be it presidential elections, legislative elections or regional head elections.

The General Election Commission of North Sulawesi Province as a regional public institution has an important role in regional head elections, legislative elections and presidential elections, so it is required to implement Good Governance in carrying out its duties. The demand for the implementation of Good Governance must be carried out by the KPUD in all activities, both in the technical implementation of election, administrative activities, as well as in financial/budget management. One of the characteristics of good governance that will be discussed in this paper is accountability. In managing public finances, institutional

accountability is required to the DPRD and open to the public. According to Rasul (2003: 8) accountability is: "The ability to give answers to a higher authority for the actions of a person or group of people against the wider community in an organization".

In general, every financial management is always associated with public accountability. This can be seen from the definition of accountability which is important to ensure efficiency and effectiveness. The relevance or importance of accountability in the financial management of election grants at the General Election Commission of North Sulawesi Province can be seen from how well the legal procedures are followed to form public administration decisions that must be respected by state civil servants and public authorities. Accountability includes the existence of a mechanism that convinces election participants or public officials of their actions in the use of public resources and the performance of their behavior. Accountability is also closely related to responsibility for the effectiveness of activities in achieving the goals or targets of policies or programs.

Akuntabilitas pengelolaan keuangan dana hibah pemilihan adalah kewajiban Komisi Pemilihan Umum Provinsi Sulawesi Utara untuk memberikan pertanggungjawaban, menyajikan, melaporkan, dan mengungkapkan segala aktivitas dan kegiatan yang terkait dengan penerimaan dan penggunaan dana publik kepada pihak yang memiliki hak dan kewenangan untuk meminta pertanggungjawaban tersebut (masyarakat). Aspek penting yang harus dipertimbangkan ialah : (1) Legalitas penerimaan dan pengeluaran. Setiap transaksi yang dilakukan harus dapat dilacak otoritas legalnya (2) Pengelolaan (stewardship) keuangan secara baik, perlindungan asset fisik dan finansial, mencegah terjadinya pemborosan dan salah urus.

Research that is relevant to this research is Andrie Fajar Halyb [5] , "Accountability of financial management of the Konawe District General Election Commission" in which the results of his research explain the implementation of accountability seen in the dimensions of legal and honest accountability, program accountability dimensions, process accountability dimensions, and policy accountability. implemented in an accountable manner by elements of financial management officials at the Konawe Regency KPU office, especially by elements of leadership as recipients of authority. However, it can be seen that the financial management process seems to be running in an accountable manner. This is because the role of staff and external parties, namely the State Treasury Service Office, is more active in socialization and communication. to financial management staff. The conclusion from this study is that the Budget User Authority (KPA) does not have integrity in the position it holds, thereby hampering financial management accountability. State finance law number 17 of 2003 has not adapted the financial management system to an institutional model like the KPU. Socialization of regulations was not on target and interest by KPA to attend socialization related to financial management by KPPN was lacking. Socialization related to financial management regulations is more socialized at lower levels. If there is an invitation for KPA, it is more often represented by financial management staff.

Based on the description above, it is very important for researchers to conduct research on accountability for the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election which is managed by the General Election Commission of North Sulawesi Province.

## **B. Literature review**

### **1. Public Management**

Nur Ghofur [6] The definition of public management according to the experts who will be mentioned depends on the educational background, experience, or perspective held by these experts. Among them is the notion of public management according to Nur Ghofur [6] means that public management is government management, which means that public management also intends to plan, organize, control services to the public.

Management functions are the basic elements that are always there and inherent in the management process which are used as a reference by managers in carrying out activities to achieve goals. According to Molan [7] the management function is divided into 4 (four) functions, namely as follows:

- a. Planning, which is a management function that includes the process of defining goals, establishing strategies to achieve those goals, and developing plans to integrate and coordinate a number of activities. In short, it is defining objectives, establishing strategies, and compiling plan sections to coordinate a number of activities.
- b. Organizing, which is a management function that includes the process of determining what tasks are to be done, who is to be done, how to group those tasks, who is to report to whom, and where decisions are to be made. In short it defines what is to be done, how is it to be done, and who is to do it.
- c. Leading, which is a management function that includes motivating subordinates, influencing individuals or teams as they work, having the most effective channels of communication, and resolving in various ways employee behavior problems. In short directing and motivating all parties involved in the conflict.
- d. Controlling, namely the management function that includes monitoring performance, comparing actuals with standards, and making corrections, if necessary. In short monitoring activities to ensure that they are completed as planned.

### **2. Good Governance**

Good Governance is good governance that has been defined by various institutions that are recognized by the world. One such institution, namely the United Nations Development Program (UNDP) in its policy document entitled "Governance for sustainable human development" (1997) defines good governance as a synergistic and constructive relationship between the state, the private sector, and society [8].

The definition of governance according to UNDP (United Nation Development Program) cited by Sedarmayanti (2003: 5) there are three models of good governance, as follows:

- a. Political Governance which refers to the process of making decisions to formulate policies (policy/strategy formulation).
- b. Economic Governance which includes a decision-making process that facilitates equity (wealth), prosperity (property), and quality of life (quality of life)
- c. Administrative Governance which refers to the policy implementation system

The goals of Good Governance according to Kurniawan [9], are as follows: "Creating a solid and responsible state administration, as well as efficiency and effectiveness by maintaining the synergy of constructive interactions between state domains, the private sector and society." Therefore, the goal of good governance is achieved in a country when viewed from a prosperous and prosperous people. To implement good governance is not an easy matter, because there are many obstacles that hit a country to be able to realize good governance

including deviations such as corruption, collusion and nepotism which are carried out by internal people themselves which make a game made for profit and importance. their own interests. Therefore, to achieve the goals of good governance, the government and the people themselves must work together to be aware of and instill a sense of care for the State so that good governance is realized to always comply with the rules or standards that have been set.

The principles of good governance according to [10] namely there are 4 main principles of good governance, as follows: a. Public accountability, b. Value for money, c. Transparency. d. Effectiveness of human resource management.

### **3. Accountability**

One of the important principles contained in good governance is the principle of accountability. Fattah states that accountability is the condition of a person who is judged by others because of the quality of his performance in completing the goals for which he is responsible. Initially the term accountability was applied to measure whether public funds were properly used for the purposes for which they were designated and not improperly used. The development of the use of accountability for the government is also to see program efficiency, in an effort to find and find whether there are irregularities, inefficiencies or unnecessary procedures. Accountability is defined as an obligation for government officials or public servants to act as the person responsible for all actions and policies that are determined. Accountability is a measure that shows whether the activities of the public bureaucracy or public services carried out by the government (public organizations) are in accordance with the norms and values adopted by the people (society), and whether public services have been able to accommodate the real needs of the people. Government agencies or organizations whose main task is to serve the people (society) must be responsible directly or indirectly to the people (society).

Sjahrudin Rasul [11] states that accountability is defined narrowly as the ability to provide answers to a higher authority for the actions of "a person" or "a group of people" towards society in general or within an organization. In the context of government institutions, the "someone" is the head of a government agency as the recipient of the mandate who must provide accountability for the implementation of the mandate to the public or the public as the giver of the mandate.

Polidano [12] offers a new categorization which he calls direct accountability and indirect accountability. Indirect accountability refers to accountability to external parties such as the public, consumers or certain client groups, while direct accountability relates to vertical accountability through a certain chain of command. Polidano further identifies 3 main elements of accountability, namely:

- a. There is power to obtain pre-approval before a decision is made. This relates to the authority to regulate the behavior of bureaucrats by subjecting them to certain procedural requirements and requiring authorization before certain steps are taken. This type of accountability has traditionally been associated with central government agencies/agencies (although each department/agency may develop its own rules or standards).
- b. Role accountability, which refers to the ability of an official to carry out his key role, namely the various tasks that must be carried out as the main obligation. This is a type of accountability that is directly related to results as championed by the new public management paradigm. This may depend on the formal performance targets associated with the new public management movement.

- c. Retrospective review refers to the analysis of the operation of a department after an activity carried out by an external body such as an audit office, parliamentary committee, ombudsman or judiciary. It can also include agencies outside the state such as the mass media and pressure groups. The subjectivity and unpredictability aspects of the review process often vary, depending on the conditions and actors who carry it out.

#### **4. Mechanism of Election Grant Fund Management**

In carrying out the financial management of grant funds for the 2020 Election of the Governor and Deputy Governor of North Sulawesi, refer to the technical guidelines stipulated by the General Election Commission, namely Decree Number 202/KU.05-Kpt/02/KPU/XI/2017 concerning Amendments to Election Commission Decisions General Affairs of the Republic of Indonesia Number 88/Kpts/KPU/Year 2016 concerning Technical Guidelines for Management, Distribution and Accountability for the Use of Grant Budget for the Implementation of Governor and Deputy Governor, Regent and Deputy Regent and/or Mayor and Deputy Mayor Elections. Also guided by Decree Number 7 /KU.02.5-Kpt/02/KPU/I/2021 concerning Technical Guidelines for the Management, Distribution and Accountability of the Use of Grant Budget Funds for the Election of Governors and Deputy Governors, Regents and Deputy Regents, and/or Mayors and Deputy Mayor.

The use of grant funds for the implementation of the Election stage is carried out by means of the Expenditure Treasurer (BP) and Assistant Spending Treasurer (BPP) making payments based on a Payment Order (SPBy) signed by the Commitment Making Officer. Accountability documents must be complete and through a verifier officer who verifies documents as proof of expenditure in accordance with material expenditures consisting of: material expenditures (meeting consumption, office stationery, activity output honorarium expenses (pokja honoraria, resource persons honorarium), travel expenses services, rent shopping, in-office meetings, and meeting packages

The Expenditure Treasurer (BP) and Assistant Expenditure Treasurer (BPP) must immediately record every receipt and disbursement transaction in the General Cash Book (BKU) and Assistant General Cash Book based on source documents. Bookkeeping formats are guided by the Regulation of the Director General of the Treasury which regulates the Technical Guidelines for Administration, Bookkeeping and Accountability of the Treasurer for Work Units for Managing the State Revenue and Expenditure Budget and Verification of the Treasurer's Accountability Report. The General Election Commission is required to submit Reports on the Use of Grant Funds to Regional Governments. Submission of reports on the use of grant expenditures for election activities is carried out 2 (two) times during the ongoing stage, namely:

- a. Report on the Use of Funds at the end of the year submitted no later than January 15 of the following year;
- b. Report on the Use of Final Stage Funds submitted no later than 3 (three) months after the proposal for validation of the appointment of the elected pair of candidates in accordance with the provisions of the laws and regulations.

#### **C. Method**

Research method is a framework in a particular study, to measure and analyze data so that it can answer research problems. In this study using qualitative research methods with a descriptive approach. The researcher intends to obtain an overview of the extent to which the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy

Governor Election managed by the General Election Commission of North Sulawesi Province so that they can run in accordance with the principles stipulated in existing provisions and be accountable

Qualitative research [13] is research conducted to understand a phenomenon experienced by research subjects such as providing motivation, action, and others. Overall and in a descriptive way in the form of words and language using various natural methods. This study used a qualitative research method with three stages of the data collection process, namely 1) the process of entering the research location, 2) the process at the research location, and 3) the data collection process. Qualitative data analysis according to Miles and Huberman [14] is an effort made by working with data, organizing data, sorting it into manageable units, synthesizing it, looking for and finding patterns, finding what is important and what is learned, and deciding what to tell others.

#### **D. Result and discussion**

Accountability for the financial management of the Grants for the 2020 Election of the Governor and Deputy Governor of North Sulawesi is an obligation that must be carried out by the General Election Commission of North Sulawesi Province because it relates to the effectiveness and efficiency of budget use. To measure accountability in the financial management of Grants for the 2020 Governor and Deputy Governor of North Sulawesi Election, the researchers used indicators of measuring accountability according to Dadang Solihin [15], namely: conformity between implementation and standard implementation procedures, sanctions imposed for errors or omissions in implementation activities, and measurable outputs and outcomes.

##### **1. Conformity between implementation and standard implementation procedures**

Standard Operating Procedures or commonly abbreviated as SOP is a collection of regulations, guidelines or references made by a company to carry out work tasks in accordance with the functions and responsibilities of everyone within the company, as well as being one of the performance appraisals tools for government and non-government agencies. government, business and non-business, based on technical, administrative, and procedural indicators according to work procedures, work procedures, and work systems in the work unit concerned.

From this, the researcher conducted interviews with the informant "PA" as Secretary and concurrently the Budget User Authority (KPA) about whether there is an SOP or technical guidelines regarding the financial management of grant funds for the Governor's Election in the following year,

"Yes, grant management refers to KPU Decree No. 202"

Based on the results of the research on the documents, the regulation referred to by the PA informant is Decree Number 202/KU.05-Kpt/02/KPU/XI/2017 concerning Amendments to the Decree of the General Election Commission of the Republic of Indonesia Number 88/Kpts/KPU/Year 2016 regarding the Technical Guidelines for Management, Distribution and Accountability for the Use of Grant Budget Funds for the Election of Governors and Deputy Governors, Regents and Deputy Regents and/or Mayors and Deputy Mayors. These rules or technical instructions apply in general and do not regulate in detail according to the situation and conditions of the satker.

The researcher also explored the answers from financial managers, especially the Treasurer regarding their knowledge of the Standard Operating Procedure (SOP) used in the

financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election as follows,

"Yes, I know the SOP or Juknis was made by the Provincial KPU."

From the answers of the informants it can be seen that the financial management of the grant funds for the 2020 Election of the Governor and Deputy Governor of North Sulawesi has referred to the applicable rules and regulations or the technical guidelines that have been prepared by the General Election Commission, namely Decree Number 202/KU.05-Kpt/02/KPU/XI/2017 concerning Amendments to the Decree of the General Election Commission of the Republic of Indonesia Number 88/Kpts/KPU/Year 2016 concerning Technical Guidelines for Management, Distribution and Accountability of the Use of Grant Budget Funds for the Election of Governors and Deputy Governors, Regents and Deputy Regent and/or Mayor and Deputy Mayor.

Then, the researchers conducted further in-depth interviews about the financial management process whether it had been carried out in accordance with the Standard Operating Procedure (SOP). Researchers conducted interviews with RM informants as Commitment Making Officers (PPK) as follows,

It was decided in the plenary meeting regarding activities such as buying ATK in sub-sections, perjadin and others, then the Financial Manager looks at the available budget in the RKAKL. And PPK Submitted to KPA. PPK calculates the Budget so that it is efficient and activities take place effectively After that PPK determines the amount of the Budget and makes agreements, examines supporting documents for activities for disbursement. Example; business travel means such as hotel bills, airplane tickets, boarding, reports, and others. Then another Financial Manager, namely PPSPM, was assigned to examine the validity of existing documents. Then the PPK orders the Expenditures Treasurer to make payments and finally the Treasurer makes payments.

To find out more technically regarding whether this financial management has been carried out in accordance with the existing SOP, the researchers asked CT as the Expenditure Treasurer and MY as the financial manager about how the special SOP for official travel payments was as follows,

"Usually if they ask for a down payment, we give them as much down payment as they can daily. Then after returning from the permit, they enter their SPJ in the form of: boarding flight and ticket, hotel bill, report and photographs, then the rest is paid. Likewise with the answer from MY there are similarities:

"After the issuance of the ST, they usually ask for a down payment. So the treasurer pays a down payment of the daily amount. We also bought their tickets. Then when they come back from the event, they have to enter the SPJ of the permit such as airplane boarding, hotel bill, incident report, list of real expenses and photographs, then the treasurer will pay for the remaining travel money."

From CT's and MY's answers it can be explained that the financial management of grant funds has been carried out in accordance with the established SOP, namely Decree Number 202/KU.05-Kpt/02/KPU/XI/2017 concerning Amendments to the Decree of the General Election Commission of the Republic of Indonesia Number 88/ Kpts/KPU/Year 2016 concerning Technical Guidelines for Management, Distribution and Accountability of the Use of Grant Budget for the Election of Governors and Deputy Governors, Regents and Deputy Regents and/or Mayors and Deputy Mayors. But then there were findings from the Inspectorate of the General Election Commission of the Republic of Indonesia and the North Sulawesi

Province Financial and Development Supervisory Agency (BPKP) which found that there were several incomplete official travel accountability documents.

The researcher then asked the results of the auditors by the Indonesian KPU Inspectorate to the "DEM" informant regarding financial management at the North Sulawesi KPU, whether they had implemented it in accordance with Decree 202 and how the results of the examination were as follows,

"Yes, sir, the results of the inspection by the inspectorate have come out, you can see that from the LHP that we have published. If you see that there are still a lot of mistakes, there are SPJs that are lacking, doesn't the treasurer or PPK know or don't read the technical guidelines? everything has been loaded in the LHP, bro, you can see it there. Please, especially for the treasurer and PPK, to always read the rules."

The answer from "DEM" reaffirms that financial managers do not understand enough to carry out their duties in accordance with existing regulations.

## **2. Sanctions set for errors or omissions in the implementation of activities**

The North Sulawesi Provincial Election Commission is a state institution and has an obligation to carry out an audit or examination of its financial management. Based on Law no. 15 of 2004 concerning Examination of State Financial Management and Responsibility states that the audit functions to support the success of efforts to manage state finances in an orderly manner and comply with applicable laws and regulations. The main purpose of the audit conducted is not to find fault and impose penalties, but aims to encourage financial management that is more accountable and accountable to the authorities.

The researcher conducted an interview with the informant "PA" as Secretary and concurrently the Budget User Authority (KPA) about what was the purpose of conducting an audit by the Indonesian KPU Inspectorate during the 2020 North Sulawesi Governor and Deputy Governor election stages while in progress,

"This audit was carried out at our request; the goal is so that we immediately find out deficiencies and errors in the management of grant funds. That way it can be fixed quickly."

The researcher found that the Audit by the Inspectorate was carried out in September 2020 and that means the activities for the Election of the Governor and Deputy Governor of North Sulawesi are temporarily ongoing. From the results of the inspection by the RI KPU Inspectorate on the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Elections for the period up to September 2020, several errors were found, which the RI KPU Inspectorate then included in the Examination Results Report (LHP).

Furthermore, the researcher wanted to dig up information about what sanctions were given regarding the findings from the KPU Inspectorate of the Republic of Indonesia regarding the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election. Researchers asked "DEM" as the Technical Controller at the RI KPU Inspectorate,

"For excess business trips or those without SPJ, they must be replaced or TGR, but there are also those who have a shortage, the documents can be completed. We also recommend giving warning sanctions to PPK and Treasurers who do not control this financial management "

The researcher then seeks information from the Commitment Making Officer "RM" and Treasurer "CT" whether they are aware of the findings of the Inspectorate's mistakes and whether they receive sanctions,

"Yes, I have seen that the LHP has missing files and we will complete them soon, but those who have been hit by TGR must be paid by those concerned. If there is a sanction against me, I have not received it."

From the description of the information and administrative observations, it was found that there were deficiencies and errors in the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election, which was confirmed through the Inspectorate Report of the Republic of Indonesia KPU. The Indonesian KPU Inspectorate also provides recommendations in addition to Compensation Claims (TGR) as well as recommendations for sanctions for PPK and Treasurers who are not careful and control financial management. However, based on administrative research, no such sanction letter was found.

### **3. Measurable outputs and outcomes**

Output is a statement of results at the level of short-term achievement, direct results can be obtained from the activities carried out and are entirely under the control of the organization's management. While the Outcome is a statement of results at the medium-term achievement level, it is not directly obtained through activities and requires some contribution from other parties (eg stakeholders, beneficiaries, media, work partners and so on). Outcomes can be achieved through attainment at the output level added with the supporting assumptions. In this study, the grant funds received by the KPU of North Sulawesi Province were used for various stages of the 2020 North Sulawesi Governor and Deputy Governor Election, so the stages carried out are the output and accountability reporting are the final output. Implementation in the selection stages is a real output, but the impact or benefits of participating in the selection stages are measurable outcomes. This is in accordance with what was said by the Secretary "PA", Commitment Making Officer "RM", and Treasurer "CT" that the grant funds received will be implemented in various stages of the 2020 North Sulawesi Governor and Deputy Governor Election,

"In the selection stage, there are around 20 stages of activity, so the grant funds are managed to be divided to be implemented in 20 stages, that's the output. For example, there are stages starting from planning, outreach, voter data, candidacy, logistics, and others. All of these stages have been budgeted to produce the output of activities that support the Governor Election" ("PA" Secretary)

"After the signature of the NPHD, the Regional Government then disbursed the grant funds to the North Sulawesi Province KPU account. And the funds are disbursed in accordance with the selection stages that have been prepared by the planning section." ("RM" Commitment Making Officer)

"There are stages of candidacy, logistics, voter data, until voting, those are the stages funded by grants from the local government" ("CT" Treasurer)

From the explanations of the three informants above, it is clear that the grant funds received by the North Sulawesi Provincial KPU were used to finance the activities of the election stages. The output described is the activity output. And the benefits of the activities carried out by the stages can be felt by both the voting public, political parties as well as candidates for governor and deputy governor. Thus, the benefits received are measurable outcomes. This is in accordance with what was found by Solihin (2007) which states that there is a measurable output or outcome for accountability indicators.

In order to measure output and outcome as an indicator of accountability, it is also necessary to know whether the budget received has met the needs for the implementation of each stage of the activity that has been prepared. The researcher asked "PA", and "PA" gave an explanation,

"Of course, we will post the budget that we receive from the Regional Government for the various stages of activities taking into account all the needs of the activity. This can also be seen from the realization of the budget for each activity that there is no minus. That means it's appropriate."

With measurable outputs and outcomes, accountability is also required, in this case financial accountability for grants for the 2020 North Sulawesi Governor and Deputy Governor Election. The researcher then interviewed "RM" regarding the accountability reporting mechanism. Description of "RM",

"As far as I know, after the stages are completed, the report will be submitted to the Regional Government and also to the KPU RI. But that's only in the form of a realization report because the spjs are still in the archives at the office and will be audited by the BPK RI "

This description of "RM" is in accordance with KPU Decree No. 7 of 2021 concerning Technical Guidelines for Management, Distribution and Accountability for the Use of Grant Budget Funds for the Election of Governors and Deputy Governors, Regents and Deputy Regents and/or Mayors and Deputy/Mayors, which also regulates the mechanism for submitting accountability reports.

### **E. Conclusion**

The results of interviews and administrative research found that the Financial Management Team consisting of Commitment Making Officers (PPK), Spending Treasurers (BP), and Financial Management Staff had carried out financial management according to SOP but there were still errors and deficiencies, due to the very high intensity of the stages of activity and insufficient financial personnel or human resources. Looking at the aspect of the Sanctions stipulated for negligence in carrying out activities, it was found that the results of an examination from the KPU Inspectorate of the Republic of Indonesia stated several irregularities, namely errors and deficiencies in the financial management of grant funds for the 2020 North Sulawesi Governor and Deputy Governor Election. These errors and deficiencies had an impact on the imposition of Compensation Claims (TGR) sanctions against activity executors, and the Inspectorate also recommended the North Sulawesi Provincial Election Commission Secretary to impose sanctions in the form of a written warning to the PPK and Treasurer. However, based on the results of administrative research up to the completion of the research by the researchers, these sanctions have not been issued by the Secretary. Then from the indicators of measurable outputs and outcomes, the researchers concluded that the North Sulawesi Provincial General Election Commission had carried out all the activities of the 2020 North Sulawesi Governor and Deputy Governor Election stages, namely 23 stages with a budget realization of 90.9% of the total budget of Rp. 220,000,000,000,-. The impact is that the Governor and Deputy Governor of North Sulawesi have been elected, which means bringing benefits to the community. And as a form of transparency, the North Sulawesi Provincial Election Commission has submitted a report on the use of staged funds to the public and reported in writing to the Regional Government of North Sulawesi Province and the Chairman of the General Election Commission of the Republic of Indonesia.

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