



Accountability of Political Party Campaign Fund Reports in Indonesia: Spreading from Sanctions to Impressions

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Abstract: In the context of the 2019 legislative elections in Indonesia, the reporting of campaign funds by political parties is an obligation reinforced by regulations and has sanctions for those who violate them, so how do political parties respond to and implement them? This needs to be revealed, so that, it can contribute to the development of knowledge and evaluation for electoral authority. This study was conducted to reveal the accountability practices of political party campaign fund reports in legislative elections in Indonesia. Accountability is recognized as a valuable concept even though it is difficult to understand and is considered ambiguous and has many forms. The results of interpretive research with coding analysis found that in each political party those who prepared and compiled campaign finance reports differed from officers, administrators, loyal followers to consultants. The choice of parties who prepare and prepare reports is influenced by the conditions of each political party, the dominant influence is the influence of the central political parties and the number of constituencies. The results also found that the motives for accountability of campaign finance reports by political parties spread from just to avoid sanctions to get legitimation to give an impression.

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INTRODUCTION

Accountability is like a chameleon that is always changing, although accountability is a very valuable concept and is sought, so far but it is difficult to understand^[1]. Despite increasing attention, accountability is still an ambiguous, elusive and complex construction that shows many forms^[2]. We still cannot find the exact meaning and implication of accountability^[3]. That's the picture of accountability in the public sector.

In the current decade, accountability is considered an icon of the New Public Management^[4]. The New Public

Management emphasizes cost control, financial transparency and the decentralization of management authority increasing accountability to citizens is an important element to ensure the quality of public services^[5]. Furthermore, Power^[5], explains that the current political understanding of accountability has been complemented by managerial concepts of accountability which recognize the importance of providing value for money.

In the context of legislative elections in Indonesia, regulations require political parties participating in the general election to compile reports on campaign funds

that disclose all receipts and uses of campaign funds transparently and submit them to the General Election Commissions (KPU) on schedule. This condition as explained by Akbar *et al.*^[6] that accountability is an obligation of regulation. Reporting political party campaign funds in the legislative elections is an example of the application of accountability version by Gray^[7] which states that accountability is the obligation to provide an explanation as a form of accountability for all activities carried out.

Accountability reports on political party campaign funds in Indonesia are important and cannot be bargained anymore because apart from being an obligation of the law, campaign funds used by political parties in legislative elections are public funds in large amounts. So, it is natural that accountability arises because of regulatory obligations and strong pressure from external parties^[6]. Regulation on reporting political party campaign funds in legislative elections in Indonesia to maintain accountability of political party campaign funds by regulating the governance of reporting political party campaign funds. The regulation requires the management of political party campaign funds to be done transparently, containing all receipts of campaign fund contributions from various sources and uses as well as uniforming the reporting formats that must be submitted to the KPU in accordance with a predetermined schedule. To comply and implement these regulations, political parties need to make changes in their organizations as explained by Meyer and Rowan^[8] that organizational change occurs because of pressure from outsiders and not necessarily to achieve efficiency but rather to maintain its legitimacy. Reporting on campaign funds for political parties in addition to meeting the accountability required by regulations is also used to answer the demands of accountability to contributors to campaign funds and to demonstrate the existence of the organization to the public which means that reporting and accountability is used to obtain and maintain the legitimacy of an organization^[9]. To fulfill both objectives, namely the obligations required by regulations or social demands, reporting campaign funds must show high accountability where honesty and correctness of financial statements are a form of accountability expected by the public^[10].

A different view of accountability practices was put forward by Manafe and Akbar^[11] which revealed that accountability if viewed as a necessity indicates the failure of implementing accountability. Koppell^[12] explains that the accountability required can lead to various conflicts that can cause fragility of accountability and have an impact on failure. Various responses from political parties participating in the legislative general election in Indonesia on reporting obligations of campaign

funds also indicate differences in choice in addressing regulations. As also explained by Oliver^[13] that an organization might respond differently to institutional pressures outside its organization. The success of obeying a regulation also depends on the institutionalization process. According to Meyer and Rowan^[14], the institutionalization process was basically an attempt to homogenize. DiMaggio and Powell (1983) mentioned that the process of institutionalization can be seen from the mechanism of isomorphism that occurs where there are three mechanisms of isomorphism, namely coercive, mimetic and normative and the process of institutionalization in each organization must have different symptoms. According to Mariandini *et al.* in the process of institutionalization it is very possible for decoupling, namely the occurrence of differences between formal rules and actual practice because organizations in implementing rules are only ceremonial to get legitimacy but in reality the essence of the rules is not carried out.

In the context of legislative elections in Indonesia, there is a phenomenon of the reluctance of political parties to comply with reporting regulations in a transparent manner. According to Calista and Melitski^[15] it would be naive to assume that accountability information is provided free of charge because not only is the process of turning large amounts of data into valuable information that can be used but there is also room for tactical and strategic maneuvers in the process of information disclosure. The reluctance of an institution according to Eppler and Mengis^[16] in terms of disclosing relevant information and the existence of information that is intentional or deliberate excessive. Although, information overload can pose major problems for public accountability, this challenge has not yet been explicitly investigated. The use of performance information by politicians has been explored in the literature, showing high variance in practice^[17].

Another phenomenon that also arises from the results of observations and data analysis is the accountability of political party campaign funds in addition to obtaining the legitimacy of the KPU as the organizer of the general election, also to get the impression of national political parties and the impressions of the people contributing to the campaign funds and the voters in the election general. Although, there are also many political parties that report campaign funds only to fulfill regulatory requirements in order to avoid KPU sanctions.

Research background

Reporting of political party campaign funds in Indonesia: Political party campaign funds are a hot topic of discussion about today's elections. Where campaign

finance reform is the most interesting issue in several research articles^[18-21]. The rearrangement of campaign fund management which includes limiting campaign fund contributions and disclosure are some of the demands for reform of the campaign funds.

The campaign finance reform in Indonesia began in the 2014 legislative elections with the enactment of regulations governing the contribution and use of campaign funds and requiring political parties participating in the general election to compile and submit campaign fund reports to the general election commission (KPU) (Types of campaign fund reports that must be submitted to the General Election Commission (KPU): Initial report on campaign funds (LADK) Report on receipt of campaign fund contributions (LPSDK) Reports on the receipt and disbursement of campaign funds (LPPDK) subsequently the report will be audited by a public accountant appointed by the KPU. In the 2019 legislative elections that have just been held, the regulation of campaign finance arrangements is even tighter where if a political party does not submit a report on its campaign funds on time, the KPU will impose sanctions on the political party (Reporting regulations and sanctions provided (UURI No. 7/2017) as follows: If a political party is late/does not submit a Initial Report on the Campaign Funds to the KPU, it is sanctioned to cancel (disqualification) as a political party participating in the election in the area concerned. If a political party is late/does not submit a Report on the Acceptance and Expenditure of Campaign Funds to the KPU, the legislative candidate from the political party is sanctioned not to be appointed as a member of the House of Representatives (DPR) in the area concerned. If a political party is late/does not submit a report on the acceptance and disbursement of Campaign Funds to the Auditor appointed by the KPU, the political party will not be audited by the campaign finance auditor.

The campaign finance reform in Indonesia applies the main principles of campaign finance regulation, namely accountability and transparency which requires all political parties to be open to all processes of managing campaign funds which means that all revenues and uses of political party campaign funds must be disclosed and reported. This is in line with the demand for information on public accountability for the high use of public funds in Indonesia^[10].

Accountability theory: Accountability is described as one of the golden concepts and no one can oppose it^[22]. The concept of accountability is quite complex and has become one of the goals of reform which means it involves more dimensions than just dealing with corruption. Accountability is an obligation to provide an explanation as a form of accountability for all activities carried out to the party providing responsibility^[23], so that,

the essence of accountability is about providing complete information from one party to another as a form of accountability^[7] and becomes the most important thing in politics and economics today because it is an important indicator of government for public trust^[24]. Accountability is a method used to pressure public sector actors to achieve better performance, not only vertically but also horizontally^[25].

According to Bovens (2006) both historically and semantically, the term 'accountability' is closely related to accounting, namely accounting records. At present the term accountability has grown considerably, no longer just recording books but has become a symbol of good management, both in the public and private sectors. Bovens^[4] argues that accountability is increasingly being used in political discourse and policy documents because it conveys an image of transparency and trust. Two concepts of accountability proposed by Bovens^[4] are: accountability as a virtue and accountability as a mechanism. First, accountability as a virtue is very important because it gives legitimacy to officials or public organizations, therefore the quality of officials or public organizations must be maintained with high standards in order to continue to gain the trust of the public. The second accountability as a mechanism shows the arrangements for how the organization operates to ensure that officials or organizations are on the right track in achieving good management.

Sinclair^[1] states that how accountability is determined depends on the ideology, motives and language of our time. Furthermore^[1] argues that accountability has a special meaning of discipline and can be defined from various perspectives. According to Sinclair^[1], the definition of accountability is divided into five forms of accountability: political accountability, public accountability, managerial accountability, professional accountability and personal accountability. Accountability of political parties in the context of elections is solely based on the delivery of financial information as a form of accountability as an electoral participant who sees from agency theory where the public gives a mandate to political parties and as a form of accountability political parties submit reports that are accessible to the public. Finding^[26] regarding accountability of campaign funds, namely that substantially reports of campaign funds are made dishonestly on actual transactions where reports are made only for political purposes and administrative legitimacy

Legitimacy theory: Legitimacy theory Patton^[3], explains that accountability is actually closely related to the legitimacy of the existence of an organization, according to Setiono and Hapsoro^[10] in addition to fulfilling legal obligations, public organizations also need legitimacy from the community. Public agreement on the

performance of public organizations will provide legitimacy for the existence of the organization and to continue to grow.

Legitimacy is sometimes seen as a constraint on all organizations^[27]. From a political economy point of view, the legitimacy theory states that “organizations continually strive to ensure that they operate within the boundaries and norms of their respective societies”^[28]. The community then allows an entity to continue to exist as long as it continues to fulfill its social obligations. The theory of legitimacy is built on the premise that “organizations are not considered to have the right to resources or even to exist”^[9].

Suchman^[29] divides the three levels of legitimacy that can be obtained from society. First, pragmatic legitimacy that is organizations only seek stakeholder legitimacy that directly influences the organization’s existence. Second, moral legitimacy which is the legitimacy obtained due to normative judgments where the organization has done something right based on the values held by the stakeholders. There are three ways to evaluate moral legitimacy from outputs and consequences from techniques and procedures that are in accordance with the moral values of society and from categories and organizational structures. Third, cognitive legitimacy (mental processes) which recognizes the legitimacy of an organization in the mental processes of stakeholders. There is no self-interest motive from the stakeholders for the legitimacy of an organization. Cognitive legitimacy is obtained through a process of completeness and is taken for granted. If organizational completeness does not occur, the community will experience a social and economic crisis. Likewise, if taken for granted does not occur within the organization, acceptance of public legitimacy will not occur because legitimacy is born from values that are believed by the public.

Meyer and Rowan^[8], sees an organization from a macro perspective by emphasizing the impact of changes in the institutional environment on organizational forms. Whereas DiMaggio and Powell^[14] clarified this perspective by identifying the existence of three kinds of mechanisms in the institutionalization process, namely coercive, mimetic and normative, the process by which institutional norms affect the organization by emphasizing isomorphism as a result of institutional processes.

Coercive isomorphism occurs because of pressure from other organizations to adjust to the expectations and culture of the wider community^[14]. These hopes and cultures are reflected in the institutional environment in which an organization is required to adjust to the expectations of the community. Included in this category of coercive pressure are the rules issued by the government.

Mimetic isomorphism is the process of an organization imitating or copying other organizations in a field that is considered successful and legitimate. According to DiMaggio and Powell^[14], uncertainty is one of the strong drivers of imitation or imitation process

Normative isomorphism occurs because there is professional involvement to improve the organization’s internal capabilities. According to DiMaggio and Powell^[14], the pressure of professionalization can come from formal education to get specialists and from professional networking^[14]. Both are important sources of normative isomorphism.

In the context of political party campaign funds in legislative elections in Indonesia, the legitimacy of political party campaign fund reports is aimed more at obedience to the law as well as the legitimacy for the existence of political parties in legislative elections.

Sanction and disqualification: Legal sanctions for violations of norms are important because many people are resistant to informal sanctions. They feel less guilty and ashamed don’t mind being ostracized (because they don’t have valuable transactional opportunities regardless of compliance with their norms) or don’t have a reputation for losing but they are still vulnerable to the real sanctions of the law^[30]. Further, explained by Posner and Rasmusen^[30] that sanctions for violating norms are often too weak to deter all people from many violations while creating norms is too slow to provide all the rules needed for community governance. In real practice many are found if violations of norms are positively correlated with the ownership of undesirable characteristics, people will tend to punish violators^[31, 32].

One type of sanctions imposed for violations of rules is disqualification which is a prohibition to continue the process that has been carried out because it is proven to violate the provisions. According to Hirsch and Wasik^[33] disqualification is imposed for the following three main reasons: automatically applies to the sentence that may be imposed by the judge who sentenced him and which is imposed by the regulatory body. Various disqualifications for work can be imposed by regulatory authorities, extensive discretion is given in exercising this power to which the court will rarely interfere. This disqualification can prevent people or institutions from submitting certain jobs or result in termination of employment that they already have^[33].

Agencies that have this power range from professional associations such as the Law Society and the General Medical Council, through local authorities that regulate the work of teachers, social workers, child caregivers and taxi drivers in their area to smaller trade

associations which are authorized to regulate construction workers and others involved in various trades^[33]. Bodies that have regulatory authority and carry out this disqualification are associations and other independent bodies their power to dismiss violators is provided by law, thus making such disqualifications (at least indirectly) imposed by the state.

Impression management: Many studies conclude that management impressions have been applied in the presentation of annual reports as a tool used to achieve their goals^[27, 35].

Dowling and Pfeffer^[35], said management impressions that are designed to enhance a company's image are referred to as proactive impression management, the strategic goal being to build a corporate image. In an effort to manage the reports of an institution including financial statements in order to be able to give an impression to stakeholders, according to Stanton *et al.*^[27] parts of the report are thought to be managed in such a way that they can present management as easily as possible, especially in situations that are threatening identity. For institutions with poor performance, there is an opportunity to create a different impression from the overall reading of the report.

The impression is always associated with someone who carries it and is able to shape the character of the person against the opponent's interaction^[36]. People are driven by the need for approval and status^[37]. Thus, the main concern is the impression of others about them as well as the impression of themselves. Tetlockhas proposed that accountability causes individuals to become intuitive politicians, looking for ways to maximize their status and self-image, often by managing those impressions. That is individuals can use the context of accountability to manage their own impressions and these goals can replace organizational goals or tasks^[38].

From various research findings, showing that impression management is a type of strategy that is often used by subordinates in their efforts to get the desired rewards from their superiors. These results as explained by Wayne^[35] that management impressions made by lower-level management are proven to have a positive influence on performance appraisal. Currently impression management is seen as an important competency in dealing with an institution's external stakeholders. Initial management goals tend to function more for performance improvement and are substantially reduced under high accountability where goals are more likely to be used for impression management purposes^[39].

MATERIALS AND METHODS

This type of research is qualitative research, according to Finlay^[40], namely research conducted in certain settings in real life (natural) with the intention of investigating and understanding the phenomena that occur why they occur and how they occur?. While the research paradigm uses interpretive paradigms, namely a research approach that focuses on the subjective nature of the social world by trying to understand the mindset of the object being studied in order to analyze the social reality that occurs and how social reality is formed^[41].

The purpose of this research is to understand and explore the accountability practices of local political party campaign fund reports in the district and city of Madiun in the 2019 legislative elections in Indonesia where reporting on political party campaign funds is an obligation based on regulation. The research question raised in this research is "How is the practice of accountability reports on local political party campaign funds in legislative elections in Indonesia?"

Sources of data in this study are individuals who experience direct events commonly referred to as participants^[42]. Participants in this study are certainly those who were involved in the process of preparing and compiling the reports of campaign funds for political parties, consisting of: administrators, officers, politicians, KPU officers and campaign finance auditors. Data collection in this study was carried out using data triangulation by applying three methods, namely interviews, observations and documentation simultaneously carried out on 40 participants who were managers of campaign funds in 15 political parties in the district and city of Madiun, East Java. Interviews with participants are conducted using unstructured research questions to come up with new ideas and themes^[43]. The analysis technique used is coding analysis from Carbin and Stress^[44] which consists of Open Coding, Axial Coding and Selective Coding.

RESULTS AND DISCUSSION

Accountability approach to political party campaign finance reports: Some of the local political parties participating in the general elections in the 2019 legislative elections in Indonesia see the accountability of political party campaign fund reports as only reports submitted to the KPU to meet regulatory requirements. The accountability approach is only a "Report Only" by some political parties, implying that political parties consider the report on campaign funds as simple without giving proper explanation (as aspects of the concept of

accountability^[3]. Accountability approach only as “report only” has been disclosed by local political party administrator as follows:

Reports of campaign funds must still be submitted to the KPU according to schedule, so as not to be penalized that’s the key. Whether the report is true or not is a matter of background you don’t even understand the campaign finance reports that are important to report

The same thing was also conveyed by the officer of the political party managing his campaign funds, saying:

There are sanctions on the submission of LADK and LPPDK reports, the LPSDK report has no sanctions even though it does not report that is what we hold. Audit of campaign funds and the results cannot affect the election results and there are no sanctions if the audit results are poor. That's the Law that says

Even politicians who participated as legislative candidates considered the campaign fund reports to be insignificant, saying:

I made a report of my campaign funds improvised as long as it was important that there was a report submitted along with the evidence. Not all activities I report. In fact, I do not know whether the evidence I reported is indeed evidence of my campaign. because I told people to make it. And even then after a number of times reminded by the party admin

One accountant who was also the auditor of the 2019 legislative election campaign fund gave his opinion on the accountability of political party campaign funds as follows:

The important campaign funds were reported according to the schedule, it was considered compliant because the audit we conducted was actually unable to reveal absolute compliance

The understanding that accountability is “report only” has been recognized by some politicians, administrators and officers of political parties. They have studied the provisions required to report campaign funds, even they have understood all the provisions relating to election campaigns both written in the Act and in KPU

regulations. Some of the politicians consider campaign finance reporting as an administrative problem and not an important matter that needs to be taken seriously despite sanctions in its provisions, so that, political parties in making and submitting campaign finance reports are only to meet the administration in order to avoid sanctions set. However, some of the other political parties have different views because they assume that the campaign finance reports reflect the performance of local political party administrators who will be judged by the central political parties, the KPU and even by the voters in the general election. The approach used for accountability is explain/justify. Specifically, if accountability implies the need to explain, the campaign finance report will include a reporting function (in whatever form) and will also include more information^[3].

Local political parties with an approach that accountability is explain/justify, will endeavor to compile campaign fund reports in accordance with existing realities, because they want the campaign fund reports they make to represent their real performance and activities. So, the campaign fund reports that they make to give an impression on the central political parties and the voter society.

The accountability approach is to explain/justify other parties expressed by local political party administrators by explaining that their party discloses all campaign activities in the campaign fund report as follows:

Our party is a party of young people, so a young and energetic spirit must be put forward including daring to speak out the right things. We try to reveal all our campaign activities on the campaign finance report. the purpose of our campaign finance reports is also to attract voter’s sympathies through our transparent campaign finance reports

Realizing the explain/justify approach requires comprehensive reporting with lots of data. Political parties have recruited special admins to use the services of professional consultants as explained below:

As a new party and don’t have a permanent admin, we contract with the campaign fund admin for the campaign period

If the campaign fund report of the party management agrees to hand it over to the consultant because we do not want any mistakes as the new party must show good performance. That’s the reason for using a consultant

Research findings: The regulation of campaign funds in general elections in Indonesia confirms that reporting of campaign funds to the 2019 legislative election by

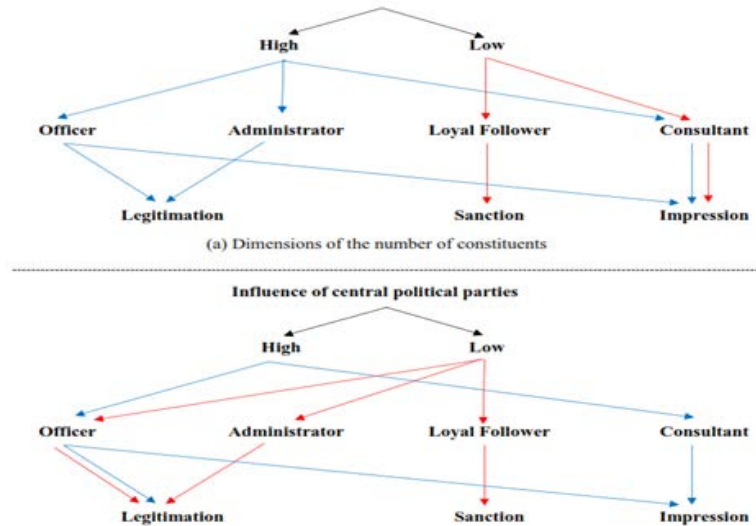


Fig. 1: The results of the open coding and axial coding analysis of the process of preparing and compilation of political party campaign fund reports

political parties is an obligation, so that those who violate will be subject to sanctions. With sanctions against political parties participating in general elections at various levels of the electoral district, including local political parties, it has caused central political parties to feel the need to pay attention by monitoring or monitoring local political parties at the district/city level in managing and reporting on their campaign funds. This central political party policy clearly influences local political parties in managing and reporting on their campaign funds.

Indonesia is known as a country with many parties. Of the sixteen political parties in Indonesia, there are two dominant political party platforms, namely religious parties and ideological parties, so that, every political party in Indonesia must have a fanatic constituency. For religious parties are dominated by Islamic parties with the support of two major groups of followers of the flow of Islamic organizations which is called the traditional Islam or modern Islam. For the ideology party almost all of them carry democracy as the goal of their struggle which distinguishes only their party leaders.

Results of open coding and axial coding analysis:

All research data collected by triangulation of data consisting of interview, observation and documentation methods have been analyzed using open coding analysis and axial coding. The results of the analysis found two categories or dimensions affecting the reporting of campaign funds for political parties, namely the

dimensions of the number of constituents and the dimensions of influence of the central political parties as Fig. 1.

Dimensions of the number of constituents: Based on the constituents, local political parties can be classified as political parties with high constituency, namely political parties that have politicians in the local house of representative of course, dominated by old political parties. While political parties with low constituency, namely political parties that do not have politicians in the local house of representative, there are several old political parties and of course new political parties, who first participated in legislative elections.

Viewed from the constituent dimension, the results of open coding and axial coding analysis show that political parties with high constituents who are old political parties, preparation and compilation of campaign funds reports are conducted by officers, administrators and consultants. Political parties with low constituents who are new political parties, the preparation and compilation of their campaign fund reports are carried out by consultants, whereas in some old political parties that do not have a politicians of the house of representative, the preparation and compilation of their campaign fund reports is carried out by loyal followers.

Local political parties with high constituent: a. preparation and compilation of campaign funds reports conducted by officers, the motive for reporting accountability of campaign funds tends to be legitimacy or for impression, preparation and compilation of

campaign funds reports is carried out by party administrators, the motive for reporting accountability of campaign funds tends to be only for legitimacy, c. preparation and compilation of campaign fund reports is carried out by consultants, the motive for reporting accountability of campaign funds tends to be just for impressions.

Local political parties with low constituents: a. preparation and compilation of campaign funds reports conducted by loyal followers, the motive for reporting accountability of campaign funds tends to be only to avoid KPU sanctions, b. preparation and compilation of campaign funds reports conducted by consultants, the motives for accountability for reporting campaign funds tend to be just for impressions.

Dimensions of influence of central political parties:

Based on influence, political parties can be classified as political parties with high influence, namely the central political parties that give great attention to local political parties in managing campaign funds. While political parties with low influence, namely the central political parties that provide flexibility (autonomy) to local parties in managing campaign funds.

When viewed from the dimensions of influences, the results of open coding and axial coding analysis show that political parties that have high influences are old political parties and new political parties, preparation and compilation of campaign fund reports is carried out by officers and consultants. Political parties that have low influences are also a number of old political parties and several new political parties, preparation and compilation of campaign fund reports is carried out by officers, administrators and loyal followers.

Local political parties with high influences: a. preparation and compilation of campaign fund reports conducted by officers, the motive for reporting accountability of campaign funds tends to be legitimacy or for impression, b. preparation and compilation of campaign fund reports conducted by consultants, the motive for reporting accountability of campaign funds tends to be just impression.

Local political parties with low influences: a. preparation and compilation of campaign fund reports conducted by officers has a motive for reporting accountability of campaign funds which tends to be legitimate only, b. preparation and compilation of campaign fund reports conducted by administrators has a motive for reporting accountability of campaign funds which also tends to be only for legitimacy, c. preparation and compilation of campaign fund reports conducted by loyal followers, the motive for reporting accountability of campaign funds tends to be only to avoid KPU sanctions.

Results of selective coding analysis: From the results of the open coding and axial coding analysis as in Fig. 1

		High	In?uence	Low
Constitution	High	Impression	Legitimation	
	Low	Impression	Sanction	

Fig. 2: The results of the open coding and axial coding analysis of the process of preparing and compilation of political party campaign fund reports

above, a further analysis is carried out by integrating between the two dimensions of the number of constituents and the influence of the central political parties called selective coding, the results of which appear in Fig. 2.

Local political parties with high influence and high constituents, the motive for reporting campaign funds is more on efforts to give an impression on the central political parties in order to get a good performance appraisal. For political parties included in this group, good and correct reporting is in accordance with existing provisions in addition to showing performance to central political parties, also to show performance to the voting community and to obey KPU regulations. Political parties included in this group are old political parties that have influence through the general chairman and party leaders. Efforts made by political parties in this group to be able to present a good campaign finance report is by recruiting permanent administrative employees who have expertise in financial management and accounting or recruiting experts/professional financial consultants. This is as stated by the following respondents:

Yes, I am ashamed of the party chairman because my party's chairman happens to be a regent, so the regent, so if the party's campaign finance report, the regent is ugly, isn't it good, bro. That's for me. Also ashamed of the central political party if there is a report that the campaign funds for the local party are bad. Yes, yes, mas, especially the founder of our party, you know the founder of our party. he was monitored directly, yes, no, mas but in the long run he had warned to prioritize politics politely, transparently and responsibly

Local political parties with low influence and high constituents, the motive for reporting campaign funds is not just to obey regulations, but rather to get legitimacy from the KPU regarding compliance and reporting of

campaign funds. The political parties in this group are all political parties that have a long party history and can even be called a legendary party which is known to have a large and strong constituent base at the grassroots and local political parties have broad autonomy in managing and developing political parties. There are 2 financial management models applied, namely a. carried out by political party officers and b. administered directly by local political party administrators. This is as stated by the following respondents:

In the organization, I am the head of the organization's part in my position as head of Administration. Affairs in the KPU in the province all financial problems that take care of me, I make hahahaha. The one who made the campaign finance report is the party secretary as well as LO and the treasurer representative as well as LO

Local political parties with high influence and low constituents, the motive for reporting more campaign funds to give an impression on the central political parties in addition to the aim of getting a good image also for fear of getting bad ratings from central political parties. Political parties in this group are the first new political parties to participate in the general election and the influence of their parties is very large. The efforts made by political parties in this group to be able to present campaign fund reports that are able to give an impression to political parties are by implementing impression management and recruiting campaign fund administrative staff for a while during the general election period or by recruiting professional financial consultants. As explained by respondents who are new parties the following:

Finally, the report on the campaign funds I signed to someone else and I paid but I couldn't make it, instead of not collecting it, I was not comfortable with the commander

Local political parties with low influence and low constituents, the main motive for reporting campaign funds is merely to avoid sanctions from the KPU. Political parties in this group tend to lack resources, both expertise in managing campaign funds and financial resources to recruit officers. So, that this group of political parties motivates the preparation and submission of campaign finance reports to the KPU only to meet regulatory requirements to avoid sanctions. The phenomenon that arises from the practice of reporting campaign funds by political parties in this group is the preparation of campaign fund reports that are careless, not in accordance with the actual reality. For political parties in this group

it is important to submit reports on time according to the specified schedule even though ignoring the substance and quality of the report. This is as stated by the following respondents:

The important thing is to submit the campaign finance report on time, don't be late. Already, it is considered obedient and it is not possible to be sanctioned by the KPU

CONCLUSION

Reporting political party campaign funds in legislative elections in Indonesia is an obligation for political parties participating in the general election which are strengthened by regulations from the KPU. As an obligation of course there are sanctions for political parties that do not comply with regulations. On the other hand the reporting of political party campaign funds is also an attempt to make an impression from the administrator of local political parties to the central political parties, even certain political parties put forward campaign fund reports as an attempt to impress the public to get votes during general elections. In general, the reporting of campaign funds for political parties is more used to get legitimacy from the KPU as the party organizing general elections. In reality there is a predominance of external accountability reporting on internal management needs^[44].

It was found that there were four types of compilers of political party campaign fund reports in the legislative elections in Indonesia, namely: officers, administrators, 3 loyal followers and consultants. When viewed from the constituent dimension, political parties with high constituents, the preparation of reports on campaign funds is carried out by: officers, administrators and consultants, while political parties with low constituents, the preparation of reports on campaign funds is carried out by: loyal followers and consultants. But when viewed from the dimensions of influences, political parties with high influences, the preparation of reports on campaign funds is carried out by: officers and consultants while political parties with low influences, the preparation of reports on campaign funds is carried out by: officers, administrators and loyal followers.

Accountability reports of political party campaign funds in legislative elections in Indonesia as a result of the merging of two dimensions: constituents and influences, it was found that: a. political parties with high influences and high constituents, see the accountability of reporting campaign funds as an impression, b. political parties with low influences and high constituents, see the accountability of reporting campaign funds as

legitimation, c. political parties with high influences and low constituents, see the accountability of reporting campaign funds as an impression, d. political parties with low influences and low constituents, see the accountability of reporting campaign funds as an effort to avoid sanctions from the KPU.

Political parties with high influences have implemented impression management in the preparation of their campaign fund reports with the aim of improving their image^[27, 35].

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