

***ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY IN POLITICAL  
PARTY CAMPAIGN FUNDS***

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***ABSTRACT***

*This study aims to evaluate the implementation of the principles of accountability and transparency in the management of campaign funds carried out by the PDIP Party ahead of the 2024 Election. The method used is qualitative research with a descriptive approach. Data were collected through in-depth interviews and documentation, which were then analyzed to provide a comprehensive picture of campaign fund reporting practices.*

*The results of the study indicate that the PDIP DPC of Jember Regency has implemented campaign fund reporting procedures in accordance with the provisions stipulated in the General Election Commission Regulation (PKPU) Number 18 of 2023. Three types of reports—Initial Campaign Fund Report (LADK), Campaign Fund Contribution Receipt Report (LPSDK), and Campaign Fund Receipt and Expenditure Report (LPPDK)—were prepared and submitted on time and contained complete information. Despite challenges in conveying information to the public, such as a difficult-to-understand report format, the PDIP DPC remains committed to maintaining transparency and accountability. An audit by a Public Accounting Firm shows that the campaign fund report meets the established standards. This study is expected to contribute to the development of policies related to the accountability and transparency of campaign funds in Indonesia.*

***Keywords:*** *Accountability, Transparency, Campaign Funds, Political Parties, PDIP, 2024 Election, PKPU, Financial Reports, Auditors, Reporting Quality.*