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BAWASLU Budgeting Mechanism on The Election of Regional Chiefs: Case Study of South Sulawesi

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Abstract: The previous Pilkada, in terms of funding, the election of the regional head (Pilkada) was faced with two crucial things. First, holding regional elections budget. The second is the number of funds. The permit issued by the local government for the Pilkada itself will affect the area's fiscal space and development plans. The cost of holding the Pilkada comes from GDP, but the amount of the budget approved by the regional government varies depending on the financial capacity of each region. The first stage is the budget preparation stage in the budget cycle, which includes budget submissions from each section or department. The second stage is the budget approval stage. After the budget is ratified as law, all departments enter the budget implementation stage. The implementation of the budget must be accompanied by supervision to ensure that according to predetermined plans. The last stage is ratifying the budget calculation. The mechanism for managing the regional head election grants budget follows the laws and regulations regarding disbursement to reporting. However, from the results of the researcher's search, it was found that there are still things that need to be considered, especially in terms of financial transparency.

Keywords: Budget Mechanism, Election, Political Budgeting.

JEL Code: G31, H61, H72,

1. INTRODUCTION

One of the variables in the size of a democracy is the general election. The general election is one part of changing power (Bernardi et al., 2017). The study of democracy will also always involve various variables other than general elections, such as openness, enforcement of the rule of law (law enforcement), change of power, enforcement of human rights, government accountability, and a free press (Von Stein, 2016). In today's state life, who is the holder of the highest strength and authority in a country is a crucial thing that must be known. Countries that adhere to a democratic system state that the people are the holders of the highest power and authority in the country. Currently, almost every constitution of various countries considered democratic always includes the word people's sovereignty. This indicates that people's sovereignty is a necessity in the state system in today's world countries, including the State of Indonesia. Currently, the regulation on grants and social assistance sourced from the APBD by the Regional Government, both the Provincial Government and Regency/Municipal Governments, can be said to be "complete." Various other supporting regulations are still needed to explain several provisions that need an explanation from the Ministry of Home Affairs.

Regulations or provisions of laws and regulations governing the provision of grants and social assistance by local governments are Government Regulation Number 2 of 2012 concerning Regional Grants. Then the Minister of Finance Regulation Number 191/PMK.05/2011 has been stipulated regarding the Grant Management Mechanism. Likewise, Regulation of the Minister of Home Affairs Number 44 of 2015 concerning the Management of Funds for the Election of Governors and Deputy Governors, Regents and Deputy Regents and Mayors and Deputy Mayors has been promulgated as amended by Regulation of the Minister of Home Affairs Number 51 of 2015 concerning amendments to the Regulation of the Minister of Home Affairs Number 44 of 2015 concerning the

Management of Funds for Election of Governors and Deputy Governors, Regents and Deputy Regents and Mayors and Deputy Mayors, and Regulation of the Minister of Finance Number 89/PMK.05/2016 concerning Procedures for Management of Direct Grants in the Form of Money for Governor Election Activities, Regents, and Mayors; So for grants, in addition to being guided by the Minister of Finance Regulation Number 191/PMK.05/2011 concerning the Grant Management Mechanism, granting commissions sourced from the APBD is also regulated in the Minister of Finance Regulation Number 89/PMK.05/2016 concerning Management Procedures. Direct Grants in the Form of Money for the Election of Governors, Regents, and Mayors.

The conclusion is that local governments providing grants and social assistance sourced from the APBD since the 2015 fiscal year have been guided by the Minister of Home Affairs Regulation Number 44 of 2015. It is also recommended by PP Number 2 of 2012 concerning Regional Grants for grants. 2015 was a surprising year in the realm of politics, especially for all local governments in Indonesia, because the General Elections Supervisory Body (BAWASLU) and the General Elections Commission (KPU) have inaugurated the implementation of Simultaneous Regional Head Elections (Pilkada). It can be said that the inauguration of the Simultaneous Pilkada in 2015 was the first form of democracy in Indonesia, even in the world, so Indonesia should be recorded in the history of world democracy because 269 regions consisted of 9 provinces, 36 cities, and 224 districts simultaneously to elect a regional head (Citrayanti & Yuhertiana, 2021). From the inauguration of the 2015 Pilkada, which was held on April 7, 2015, approximately 57% of the total 537 cities and regencies in Indonesia will carry out the Pilkada Batch I in December 2015 after carrying out various planning related to the Pilkada. The eleven city districts that will carry out the Pilkada Phase I are: Maros, Pangkep, Gowa, Barru, Pinrang, Sidrap, Tana Toraja, North Toraja, North Luwu, East Luwu, and Selayar.

Regencies Planning for the 2015 Pilkada in 11 (eleven) districts throughout South Sulawesi also involves several specific institutions carrying out careful and precise planning. Simultaneous regional elections can be carried out effectively and efficiently. One of the most effective forms of planning in the continuity of the Pilkada is simultaneously budgeting for the 2015 Pilkada in 11 (eleven) regencies throughout South Sulawesi because budgeting can aim to regulate efficiency in the implementation of the 2015 Pilkada so that the funds spent for performance can be controlled in such way. In the mechanism of budget planning, the Budget Committee (Banggar) Parliament 11 (eleven) District South Sulawesi has been coordinated with the Development Team of Local Government Budget (TPAPD) The Government of 11 (eleven) District South Sulawesi to discuss the budget election simultaneously. As it is known, the 2015 simultaneous regional election budget is an obligation for the government of 11 (eleven) districts throughout South Sulawesi through the APBD. In the budget planning for the Election of Regents and Deputy Regents throughout South Sulawesi, the planned pilkada budget is budgeted purely from the Regional Revenue and Expenditure Budgets of 11 (eleven) Regencies throughout South Sulawesi which originally had reached around Rp. 83,651,492,000, - has experienced a budget decline of Rp. 31,005,734,300.-

Tabel 1 : Daftar Anggaran sebelas Panwas Kabupaten/Kota

No	District	Budget Proposal	2015 NPHD	NPHD 2016
1	Maros	Rp 4,550,000,000	Rp 3,500,000,000	Rp 850,000,000
2	Pangkep	Rp 10,108,527,000	Rp 4,000,000,000	Rp 1,208,527,000
3	Barru	Rp 5,800,000,000	Rp 3,863,323,100	-
4	Soppeng	Rp 5,000,000,000	Rp 5,000,000,000	-
5	Tana Toraja	Rp 5,362,000,000	Rp 3,614,345,000	Rp 362,000,000
6	Toraja Utara	Rp 4,780,965,000	Rp 3,867,736,000	Rp 280,965,000
7	Luwu Utara	Rp 9,300,000,000	Rp 6,000,000,000	Rp 1,000,000,000
8	Luwu Timur	Rp 6,100,000,000	Rp 6,100,000,000	-
9	Gowa	Rp 11,900,000,000	Rp 3,982,826,600	Rp 900,000,000
10	Bulukumba	Rp 12,000,000,000	Rp 4,283,385,000	-
11	Selayar	Rp 8,750,000,000	Rp 3,382,650,000	Rp 450,000,000
Total Budget		Rp 83,651,492,000	Rp 47,594,265,700	Rp 5,051,492,000,-

Source: South Sulawesi BAWASLU

Seeing the decrease in the budget for the Regional Election of 11 (eleven) Regencies across South Sulawesi, it has shown that the Regency Government and DPRD of 11 (eleven) Regencies throughout South Sulawesi have taken a right, careful, and quick steps so that planning for the simultaneous Pilkada in South Sulawesi can run well in terms of budgeting and can be ratified in the Regional Grant Agreement as the primary document for the administration of budgeting for the Regional Head Election of 11 (eleven) Regencies throughout South Sulawesi in 2015. to be used as needed because the budgeting process can affect the election of Regents and Deputy Regents throughout South Sulawesi. Based on the description of the background above, the authors identify a series of problems as follows: a. Has the BAWASLU budgeting practice in the 2015 Pilkada in South Sulawesi Province followed the established mechanism? b). Does the law follow financial accountability?.

2. Literature Review

In almost all forms of government budget or budgeting falls within the jurisdiction of bureaucracy. The dictionary meaning of the term budget means an estimate of income and expenditure for a particular set or period of time Budgeting means the preparation of income and expenditure. The preparation of budget falls within the jurisdiction of public administration which is run and manned by civil servants. Hence budgeting is an important function of bureau-cracy. But it alone cannot do everything about budgeting. In a parliamentary system of government every department is headed by a minister and at the head of finance department there is a minister who is called finance minister. The preparation of estimated expenditure and income is done under the guidance of the finance minister. The management or administration of the state depends on the money estimated by the finance department and sanctioned by the parliament. Hence without money no department can do its allotted duties. Keeping this in mind it has been observed by a critic that the budget is the life blood of the government. The positive accounting theory put forward by (Friedman 1953) describes a process that uses the ability, understanding, and knowledge of accounting and the most appropriate accounting policies to deal with certain conditions in the future. In principle, positive accounting theory assumes that the purpose of accounting theory is to explain and predict accounting practices. Positive accounting theory has a significant role in developing accounting theory. Positive accounting theory can guide accounting policymakers in determining the consequences of these policies. Positive accounting theory creates the need to explain and predict the reality of accounting practices in society.

In contrast, normative accounting explains more about accounting practices that should apply. A positive approach looks at the "why" of accounting practice, and accounting theory develops as it does to explain and predict accounting events. Therefore, the positive approach seeks to determine the various factors that might influence final elements in the accounting field. It aims to define a theory that explains the observed phenomena. The existence of election supervisory organizations can historically be understood from the political dynamics of holding elections during the New Order regime in power. The first New Order general election was born in 1971. To preserve the 1971 general election, the General Elections Agency (LPU) was formed based on Presidential Decree No. 3/1970, which was under the auspices of the Ministry of Home Affairs. There was a shift where the previous election management body was led by representatives of political parties, while the Minister of Home Affairs directly led the head of the LPU. At the regional level, levels I and II Regional Election Committees were formed at the provincial and district/city levels, PPS at the sub-district level, and PPP at the local level. This situation continued in elections in 1977, 1982, 1987, 1992, and 1997.

During this period, Golkar, PDI, and PPP placed their representatives as members of the General Elections Institute. Nevertheless, representatives of Golkar dominate the composition of the election management committee (Rannie, 2020). In addition, the leadership of the central election administration consists of a leadership council and an Advisory Council, all of which are led by the government. The results of the six times the New Order election always put Golkar as the winning party with a vote of 65.5% (1971), 64.4% (1977), 67.22% (1982), 74.75% (1987), 70.5 % (1992),

76.47% (1997). The holding of elections at that time was considered very undemocratic, with a lot of political manipulation to win certain parties. At that time, election management institutions were deemed unable to apply the principles of impartiality, neutrality, and transparency. The government's strong cooperation of election management institutions during the New Order led to creating a system for monitoring the implementation of elections. Election supervision institutions began to be regulated since the 1982 elections with the presence of the Election Implementation Supervisory Committee (Panwaslak) based on Law Number 2 of 1980, especially on the proposal of the PDI and which was attached to the internal LPU.; these institutions are located at the central level to the sub-district level. The presence of the PANWASLAK becomes an instrument to increase supervision over the implementation of elections which are often manipulative.

Based on the items in previous studies that led researchers to build a conceptual framework in this section, similar research items that examine the proportion of regional budgets for post-conflict local elections as stated by Mohr et al. (2018) which state about the balance of the budget the regional head election implementation and the implementation format following regional regulations and government regulations related to the election of regional general heads where the research results state that the proportion of expenditure budget in the form of provincial grants has a significant impact on the implementation of the post-conflict local election. Research presented by Onyiah et al. (2016), which examines budgetary constraints on the gap in the regional head election process, also states that the results are significantly influential, as well as research put forward by (Olurankinse, 2012), which analyzes budget implementation in the simultaneous Regional Head Elections which states that the need for regulation and transparency related to post-conflict local election financial reports to the public. The presentation of the conceptual framework model in this study refers to Government Regulation no. 2 of 2012 concerning Regional Grants, Law No. 9 of 2015 concerning the Second Amendment to Law no. 23 of 2014, Law no. 10 of 2016 concerning Amendments to Law No. 1 of 2015 concerning Stipulation of Government Regulation instead of Law No. 1 of 2014 concerning the Election of Governors, Regents, and Mayors into Law, Permendagri No. 31 of 2016 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the 2017 FY, and Government Regulation no. 58 of 2005 concerning Regional Financial Management.

There is a budget cycle in every budget determination that refers to interrelated specific stages. Mardiasmo et al. (2008) classified the four steps into a sequence of processes: planning, ratification, implementation, and reporting and evaluation. Phase I is the Planning or Budget Preparation Phase. The budget preparation stage is carried out based on the estimated expenditure based on the estimated available income. Related to this problem, it is essential to note that before approving the estimated payment, a more accurate income estimation should be carried out first. Phase II is the Budget Ratification Phase. This stage is a stage that involves a relatively relevant political process; all proposals from each organization or element of the organization or aspect of the institution are discussed and evaluated according to the ability to exist or to be obtained funds, and after the results of this analysis or discussion are completed, a decision is made or approved by the authorities; Phase III is the Budget Implementation Phase. At the budget execution stage, the essential thing that must be considered by public finance is the possession of an accounting information system and a management control system. The budget is the basis or basic guideline that every person, every organization, or affiliated institution must be carried out according to the maximum allowed limit, and Phase IV, namely the Budget Reporting and Evaluation Phase. This stage is associated with the accountability aspect. Suppose the implementation stage has been supported by the accountability stage and an exemplary management control system. In that case, it is hoped that the Budget Reporting and Evaluation stage will not encounter any problems. To report and evaluate the budget to see whether the funding implementation has gone according to the approved plan.

Budgeting is usually carried out on various steps, procedures, activities, or the preparation method used, determining the type of budget. Although there are different types of budgets in some issues, they cannot be separated from the advantages and disadvantages, so that time and situation can determine how certain types of budgets are used. The preparation of the budget can be classified into certain types of Line Item Budgeting, or Traditional budgeting refers to a specific department or section within the organization so that it emphasizes controlling income (taxes, levies, as well as from

grants, aids, and loans) and expenses (salary or employee expenses, equipment rental expenses, equipment rental expenses, business travel expenses, etc.). The advantages are that they are relatively easy to track and secure commitments among participants to reduce conflicts. Weaknesses are The lack of attention to reports on implementing the revenue and expenditure budgets. The achievement of the realization of targeted revenues and expenditures is being ignored. The budget preparers do not have rational reasons for setting revenue and expenditure targets (Parfet, 2000).

Performance Budgeting or the concept of budgeting is based on budgeting. Using funds and program financing to achieve specific objectives creates information on each government activity's costs and outputs so that unit costs and productivity can be considered (Curristine, 2006). Its advantages are that it allows delegation of authority in decision-making, stimulates active motivational participation of operational units thru the process of proposals from below and actual budget assessments, improves planning functions and sharpens decision-making at every executive level, allows optimal allocation of funds because each activity is always considered in terms of efficiency, and can avoid waste. The weaknesses are that it reduces the legislature's role in policy formulation and budget determination. There is no clarity about who is in charge and who bears the impact of each decision, and not all activities can be standardized and measured quantitatively (Posner & Park, 2008). Planning Programming Budgeting System (PPBS) Is the process of planning, programming, and budgeting an organization tied into one system as an integrated, unanimous, and inseparable whole. The rationale is that the budget results from the work of planning activities as outlined in the program. PPBS is emphasized identifying the main objectives of government policy and decision making by integrating planning with budgeting so that it is necessary to analyze alternative tools to achieve goals. The advantages are that it can clearly describe the organization's goals, avoid overlaying and conflicting programs with each other, and enable efficient selection of resource allocations based on cost and benefit analysis (Laslo & Goldberg, 2008). The disadvantage is that it is too sophisticated (sophisticated) to be implemented, is a complex process. It requires too many procedures and analysis, which requires a very high-quality manager/administrator and is often challenging to implement.

Zero Base Budgeting is a budget system that assumes that activities in the relevant fiscal year are considered independent and unrelated to the previous budget. The rationale is that the budget is not always based on past activities but must be created from something that is or will be done. Each activity must be formulated into a decision package. The advantages are that the process of making a decision package can guarantee the availability of helpful information for management decisions, funds can be allocated efficiently because there are several alternative decisions and alternatives for implementing activities, each program/activity is constantly reviewed every year (at least once every five years, decision making can obtain information on activities that are considered critical and urgent Weaknesses are challenging to implement because not all activities can be ranked consistently from year to year, too expensive and time-consuming, requires special skills, especially to analyze and prioritize/rank, require data which are more numerous and need solid analytical support, the assumptions used are not realistic, sometimes it is difficult to decide that one activity is more important than the other activities.

3. Research Method and Materials

In implementing this research, the research approach used is descriptive qualitative research, namely by outlining the budget mechanism for the regional election grants in South Sulawesi province. The research was conducted at the General Elections Supervisory Agency (BAWASLU) in South Sulawesi Province. The data collection techniques used in this study are as follows: Data Documentation, namely data collection by collecting documents following the research conducted, namely financial report data in the form of 2018 Budget Realization Reports, a brief history, general description, vision, and mission, within the scope of the General Election Supervisory Body of South Sulawesi Province. An interview is a form of data collection used by conducting direct questions and answers to the head of the general election supervisory agency of South Sulawesi Province. The informant of this research is the head of the General Elections Supervisory Agency (BAWASLU) of South Sulawesi Province. The reason for selecting research informants is related to the focus of the

research. The informant is also in charge of regional head election grants in South Sulawesi Province. The data analysis design used in this research is descriptive, namely:

- a) Mechanism of budget preparation/request at BAWASLU;
 - Grant funding planning;
 - Registration of Regional Grant Agreement (NPHD);
 - Permission to open a grant fund account;
 - Revised Budget Ceiling List (DIPA).
- b) The mechanism for preparing the budget made by the Regional Government;
 - Discussion of the Regional Government Budget Team (TAPD);
 - The implementation begins with the preparation of the Budget Execution Document;
 - Signing of the Regional Grant Agreement (NPHD);
 - Disbursement of grant funds.
- c) The mechanism for implementing and using the grant budget by the Regency/Municipal Panwas;
 - Receive grants;
 - Use of grant funds;
 - Ratification of receipt and use of grant funds;
 - Reporting and accountability of grant funds managed by BPP and PUMK.

4. Results and Discussion

At this stage, we are extracting the results of informant interviews regarding the budgeting mechanism of the BAWASLU Budgeting Mechanism in the 2018 Regional Head Elections. The results of the interviews are as follows:

After the RAB is prepared, it is consulted with the BAWASLU commissioner. After mutual approval, the RAB is drafted together with the commissioners, the secretariat, and staff, and submitted to the TAPD TIM (Regional Election Budget Team), the South Sulawesi provincial government, or similarly in the city districts. Those involved in the TAPD team are Regional Secretary (SEKDA) Province/Regency/City, then Provincial or Regency/City Regional Inspectorate, Head of Provincial or Regency Financial Management Agency, and BAWASLU Commissioner and his secretariat. Then, a discussion was carried out regarding the work plan and budget prepared together; after being agreed upon by all parties, it was stated in the NPHD (Regional Grant Agreement); then, both parties signed the NPHD. Once signed, the first step in the disbursement is disbursement by the governor, the regent, accompanied by the documents needed in the disbursement process. After the allocation has been made, it is time to implement activities by first making a TOR (Term of Reference) for activities or a framework of reference (KAK). Before disbursement, a second party (BAWASLU) opens an account with the approval of the KPPN. After the budget is entered into the performance of the second party (BAWASLU) / PANWASLU, a request for supply money is made to the KPPN, and then the use of the budget is made"

4.1. Constraints During Process

"Sometimes the disbursement is not in line with expectations or is slow in the disbursement process, or the grantor is late in disbursing due to the unavailability of the budget/limited budget in each provincial government or city district. The funding for goods and other operational personnel expenditures consists of the payment of honoraria for activities for both civil and non-civil servants. Responsibilities: implemented based on the applicable laws and regulations related to implementing the minister's finance since (LOOK FOR PERMENKEU REGULATIONS) 190/191/89 and 99 connected to official travel 199 and

the Directorate General of Home Affairs Regulation 44 and 51. Preparation of RKA based on Per-BAWASLU 0176, implementation based on Per-BAWASLU 0202”.

Table 2: The Realized Regional Grant Agreement (NPHD) of South Sulawesi Province

District	NPHD			
	2015	2016	2017	2018
Maros	Rp. 3.500.000.000	Rp. 850,000,000	-	-
Pangkep	Rp. 4.000.000.000	Rp. 1,208,527,000	-	-
Barru	Rp. 3,863,323,100	-	-	-
Soppeng	Rp. 5.000.000.000	-	-	-
Tana Toraja	Rp. 3,614,345,000	Rp. 362,000,000	-	-
Toraja Utara	Rp. 3,867,736,000	Rp. 280,965,000	-	-
Luwu Utara	Rp. 6,000,000,000	Rp. 1,000,000,000	-	-
Luwu Timur	Rp. 6,100,000,000	-	-	-
Gowa	Rp. 3,982,826,600	Rp. 900,000,000	-	-
Bulukumba	Rp. 4,283,385,000	-	-	-
Selayar	Rp. 3,382,650,000	Rp. 450,000,000	-	-
Bantaeng	-	-	Rp. 8.864.405.850	Rp. 10.134.747.550
Bone	-	-	Rp. 10.000.000.000	Rp. 47.000.000.000
Enrekang	-	-	Rp. 5.000.000.000	Rp. 13.949.702.929
Jeneponto	-	-	Rp. 7.000.000.000	Rp. 18.000.000.000
Luwu	-	-	Rp. 9.495.693.300	Rp. 25.505.295.850
Pinrang	-	-	Rp. 4.590.673.000	Rp. 24.068.389.000
Sidrap	-	-	Rp. 5.000.000.000	Rp. 25.000.000.000
Sinjai	-	-	Rp. 2.800.000.000	Rp. 19.744.950.400
Wajo	-	-	Rp. 7.943.149.000	Rp. 34.995.613.000
Makassar	-	-	Rp. 16.675.000.000	Rp. 43.325.000.000
Palopo	-	-	Rp. 19.435.341.750	Rp. 5.500.000.000
TOTAL	Rp.47.594.265.700	Rp. 5.051.492.000	Rp. 96.804.262.900	Rp. 267.223.698.729

Source: BAWASLU of South Sulawesi Province, 2018

From table 2, it can be assumed that the general election for regional heads, which took place over four years (2015 – 2018), consisting of 22 districts in South Sulawesi Province, was divided into two groups, so that from the table above, it can be seen why there are districts that do not hold elections simultaneously and simultaneously in the 2015 – 2018 period. The existence of a different NPHD value each year, even in each section, is assumed to be based on:

1. The size of the demographic area, which includes the number of different sub-districts, villages, or hamlets in each district, makes the value of HPHD grant funds also, of course, different in proportion.
2. The large number of registered permanent voters who differ in each district makes the NPHD value different.
3. The type of person of the selected regional head, whether at the district/city level or the village head level, is also assumed to determine the size of the NPHD value of each district.
4. The difference in the level of post-conflict local election operational costs in each district is also assumed to be a factor in the NPHD value in each section.

Discussion

1. Pilkada Funding Legal Basis

It consists of several laws, government regulations, and ministerial regulations governing the funding and implementation of regional head elections, including:

- a. UU no. 10 of 2016, which in Article 22B regulates the duties and authorities of BAWASLU in monitoring the implementation of, among others: compiling and establishing BAWASLU regulations and technical supervision guidelines, receiving and examining and deciding

- objections to BAWASLU decisions, coordinating and monitoring the stages of supervision, evaluating election supervision, receive reports on the results of leadership from the provincial BAWASLU and Panwas.
- b. UU no. 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government.
 - c. PP No. 58 of 2005 concerning Regional Financial Management
 - d. PP No. 2 of 2012 concerning Regional Grants
 - e. Permendagri No. 44 of 2015 concerning the Management of Funds for the Election of Governors and Deputy Governors, Regents and Deputy Regents, as well as Mayors and Deputy Mayors as amended by Permendagri Number 51 of 2015;
 - f. Permendagri No. 31 of 2016 concerning Guidelines for Drafting Regional Regional Budget Regulations
 - g. Other regulations regarding Simultaneous Regional Head Elections are stipulated by KPU & BAWASLU regulations.

In its implementation, regional head elections (Pilkada) in terms of funding are guided by the provisions of Permendagri Number 44 of 2015 concerning Management of Funds for Election of Governors and Deputy Governors, Regents and Deputy Regents, as well as Mayors and Deputy Mayors, as amended by Permendagri Number 51 of 2015 concerning Amendments to the Regulation of the Minister of Home Affairs Number 44 of 2015 concerning the Management of Funds for the Election of Governor and Deputy Governor, Regent and Deputy Regent, as well as Mayor and Deputy Mayor. The 2018 Simultaneous Pilkada is a national strategic program that must be implemented and charged to the APBD in sufficient quantities according to the needs of each stage of the 2018 Simultaneous Pilkada. Funding for Pilkada can be partially delegated to the 2017 FY APBD and in the 2018 FY APBD by taking into account:

1. All stages of the 2018 Simultaneous Regional Head Elections, including counting and re-voting, follow-up elections, and follow-up elections, constitute a package of activities that the APBD must bear;
2. The Regional Government must be able to guarantee the certainty of the provision of budget for the 2018 Simultaneous Regional Head Elections at each stage according to the need for the implementation of the Pilkada in sufficient quantities;
3. To ensure the amount of funding needed for the 2018 Simultaneous Pilkada, the Pilkada Organizer (Provincial KPU or Provincial BAWASLU) submits a written proposal to the governor for further discussion between the Regional Government Budget Team (TAPD) and the Pilkada Organizer.
4. Based on a mutual agreement on the discussion results as stated in the Regional Grant Agreement (NPHD) and signed jointly by the governor as the grantor and the Pilkada Organizer as the grantee. The amount of the Pilkada grant agreed in the NPHD is the basis for the Pilkada grant budget in the 2018 FY APBD, the process of which is determined according to the laws and regulations.

The funding process for the election of governors and deputy governors is charged to the provincial budget. In contrast, the funding for the election of regents and deputy regents, mayors, or mayor select is borne by the district/city APBD. The funding needs for the election of Governor and Deputy Governor are proposed by the Provincial KPU and Provincial BAWASLU to the Governor. Then the funding requirements for the election of the Regent and Deputy Regent/Mayor and Deputy Mayor are proposed by the Regency/City KPU and Regency/Municipal Panwas to the Regent/Mayor.

In the process, the proposed funding needs for election activities are discussed jointly by the TAPD (Regional Government Budget Team) with the Provincial KPU (General Election Commission) and the Provincial BAWASLU (Election Supervisory Body). The proposal for funding needs for election activities is discussed jointly between TAPD (Regional Government Budget Team)

with Regency/City KPU and Regency/City Panwas, this discussion is to evaluate funding needs for election activities following needs standards and unit price standards, and the results of these joint discussions become the basis for budgeting expenditure on activity funding grants (NPHD) for regional head elections. Then, the Head of SKPD (Regional Apparatus Work Unit) prepares DPA-PPKD (Document for Budget Implementation for Regional Financial Management Officials) after the Provincial/Regency/City Regional Regulations concerning the Regional Budget and Governor/Regent/Mayor Regulations concerning the Elaboration of the Regional Budget are stipulated following statutory regulations. After that, the PPKD (Regional Financial Management Officer) as the Regional General Treasurer ratifies the DPA-PPKD (Document for Budget Implementation for Regional Financial Management Officials) after obtaining approval from the Regional Secretary (SEKDA) as the coordinator of regional financial management.

DPA-PPKD for funding activities for the Governor and Deputy Governor's election consists of spending on grants for the Election of the Governor and Deputy Governor to the Provincial KPU and spending on subsidies for the election of Governors and Deputy Governors to the Provincial BAWASLU. DPA-PPKD for funding the election of Regents and Deputy Regents/Mayors and Deputy Mayors, consisting of expenditure on grants for Election of Regents and Deputy Regents/Mayors and Deputy Mayors to Regency/Municipal KPU and spending on subsidies for Election of Regents and Deputy Regents/Mayors and Deputy Mayors to Regency/City Supervisory Committee.

The expenditure on grants for the election of Governors and Deputy Governors to the Provincial KPU is stated in the NPHD (Value of the Regional Grant Agreement) and signed by the Governor and the Chairperson of the Provincial KPU. The expenditure on grants for the election of the Governor and Deputy Governor to the Provincial BAWASLU is stated in the NPHD and signed by the Governor and the Chair of the Provincial BAWASLU. The expenditure on grants for the election of Regents and Deputy Regents/Mayors and Deputy Mayors to Regency/Municipal KPUs is stated in the NPHD and signed by the Regent/Mayor and the Chairperson of the Regency/Municipal KPU. The expenditure on grants for the election of the Regent and Deputy Regent/Mayor and Deputy Mayor to the Regency/Municipal Panwas is stated in the NPHD and signed by the Regent/Mayor and the Chairperson of the Regency/City Panwas. NPHD (Regional Grant Agreement Value) shall at least contain provisions regarding:

- a. grantor and grantee
- b. the purpose of granting;
- c. the amount and details of the use of election activity grants;
- d. rights and obligations; and
- e. procedures for distributing grants.

NPHD is attached with an integrity pact from the grantee stating that the grant received will be used following the NPHD. PPKD (Regional Financial Management Officer) issues SPD (Letter of Provision of Funds) as the basis for implementing election activity grant expenditures to Provincial/Regency/City KPU and election activity grant spending to Provincial BAWASLU/Regency/Municipal Panwas. The SPD (Letter of Provision of Funds) becomes the basis for the Regional Government disbursing grant expenditures for election activities through the direct payment mechanism (LS) following statutory regulations.

The disbursement of grant expenditures for Election activities can be carried out all at once or in stages according to the needs of election administration activities. Furthermore, the Provincial KPU/Provincial BAWASLU submits a report on grant expenditures for election activities to the governor. Meanwhile, Regency/City KPU/Regency/Municipal Panwas offer info on grant expenditures for election activities to the Regent/Mayor. Submission of information on the use of grant expenditures for Election activities is carried out no later than 3 (three) months after the end of all stages of election activities. Provincial BAWASLU / Regency / City Panwas are formally and materially responsible for the use of grant expenditures for election activities managed by Provincial BAWASLU / Regency / City Panwas following statutory regulations.

2. *Obstacles in the Disbursement Process of NHPD Funds*

Constraints found in the field regarding delays in disbursing NHPD funds (Regional Agreement Grants) are that if the district/city panwas has not been established, the amount of the grant has not been agreed, the local government has not discussed the organizers' proposals, and the regional head is not in place.

3. *Findings in this study*

The mechanism for managing the regional head election grants budget is following the laws and regulations both in terms of disbursement to reporting. However, from the results of the researcher's search, it was found that there are still things that need to be considered, especially in terms of financial transparency, such as the lack of transparency in detail regarding any expenditures made by the BAWASLU during the Regional Head General Election implementation in the public sphere. Financial statements only present statements that are statements without details of expenses.

5. Conclusion

The management of the grant budget for the election of the regional head of the province of South Sulawesi is in accordance with the laws and regulations and government regulations such as Law no. 10 of 2016, Law no. 9 of 2015 Law. Number 23 of 2014 concerning Regional Government, PP No. 58 of 2005, PP No. 2 of 2012 Permendagri No. 44 of 2015, Permendagri No. 31 of 2016 as well as other regulations regarding Simultaneous Regional Head Elections stipulated by KPU & BAWASLU regulations starting from the process of granting grants, disbursement to reporting. Even though the election activities have been carried out correctly and according to procedures, the weakness in writing these grant funds is the lack of detailed transparency about what expenses are made by the BAWASLU during the implementation of this post-conflict local election in the public sphere. Financial statements only present statements that are statements without details. Given that grant funds are funds sourced from the community, transparency is needed by the BAWASLU and related parties to the community to realize an accountable regional head election system.

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