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ANALYZING GOOD BUDGET MANAGEMENT PRINCIPLES AT THE GENERAL ELECTION COMMISSION

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ABSTRACT

Background: With the demand for good budget management, the role of the Cilegon City KPU (General Election Commission) budget manager requires competence in managing it, and requires an understanding of the duties, functions, and position of each budget manager official called as payment instrument official.
Aim: This research aims to examine the implementation of budget management principles at the Cilegon City KPU, the constraints and the efforts to overcome the constraints.
Methods: This research employed a descriptive qualitative method. The data were collected through interviews, observations and document reviews.
Findings: The information on budget management was still limited and in the form of a written report. The budget implementation was not efficient because the realization of some activities was not in accordance with their objectives and did not state any priority to be accomplished. The budget setting procedures were still top-down and determined directly by the National Election Commission. Some changes in the budget and activities were not revised in the final report on election activities and the budget did not fully accommodate the needs of all polling stations (TPS). Some procurement of goods and services and other facilities did not have clear evidence of transactions and some of them were unrealistic and did not correspond to the market price. Not all stakeholders (Local Representatives, DPPKD, PPK, PPS and community leaders) were involved in the preparation, implementation and discussion on the electoral budget accountability report.

KEYWORDS

budget management, General Election Commission, KPU, TPS

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INTRODUCTION

Budget is an important instrument in management because it is part of the management function. In the business world as well as in public sector organizations, including the government, budget is part of important activities that are carried out routinely, including the budget in financing the regional election at the regional KPU (General Election Commission). KPUD (Regional General Election Commission) 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 implementing Good Governance is in terms of the principles of good budget management (Hertati et al., 2019; Juiz et al., 2014).

The Cilegon City KPU (General Election Commission) is one of the public institutions that implements and is responsible for holding the regional head election for Cilegon City and Banten Province as well as the Cilegon City legislative general election. The author's reason for raising the issue of budget management principles at the Cilegon City KPU (General Election Commission) is because the implementation of budget management principles is very

important because it is a measure of the performance achievement of an organization including the Cilegon City KPU (General Election Commission). An organization is said to be successful and has good performance, one of which can be seen from budget management that is transparent, effective, efficient, accountable and participatory (Al-Shbail & Aman, 2018; Carlitz, 2013). In addition, the selection of the Cilegon City KPU (General Election Commission) as a research location was because the writer worked as an employee at the Cilegon City KPU (General Election Commission) so that the author knows how the Cilegon City KPUD (Regional General Election Commission) budget has been managed so far.

With the demand for good budget management, the role of a budget manager requires competence in managing and understanding the duties and functions and position of each budget manager official who is called a payment instrument official (Daley, 2015; Pribadi et al., 2020). It will greatly determine the efficiency and effectiveness, as well as the accuracy of procedures in managing the Cilegon City KPU (General Election Commission) budget by applying the principles of effectiveness, efficiency, participation, accountability, transparency and separation of authority over their positions, duties and responsibilities.

Previous research that underlies research on budget management is Kaunang's (2013) research. The results of the study show that in preparing the APBD, the principles of effectiveness and efficiency have not been maximally applied, so that they ignore the needs of the community. In implementing the APBD there is waste, budgets that should need to be reconsidered because they have no effect on the economic development of the community. The principle of effectiveness and efficiency is not applied, because in the process of drafting and determining the APBD, the political interests of the parties within DPRD members are still quite influential, as well as the interests of the executive. Related to the project and the use of the budget is quite strong in its influence on the process. Another aspect that is quite influential is the absence of a mutually agreed PROTAP which contains procedures and time limits for the preparation and determination of the APBD which is quite influential in implementing the principles of effectiveness and efficiency in the preparation and determination of the APBD. The research does not specifically raise the issue of the principles of good management, but only budget efficiency and effectiveness are discussed. While the author's research raises the issue of the principles of good management which includes the dimensions of transparency, efficiency, effectiveness, accountability and participation.

On the basis of the phenomenon mentioned above, the author is very interested in uncovering problems related to the principles of KPU (General Election Commission) budget management. Therefore, the research is expected to enrich the case in the study of good governance theory, good budget management in public administration, especially related to state financial management. The results of this study are expected to contribute information to the Cilegon City KPU (General Election Commission), in an effort to improve budget management/management with the principles of good budget management so that it is hoped that the use of the budget will become more effective and efficient and can be accounted for.

METHODS

In this study, the qualitative approach was used because researchers wanted to get in-depth and actual data. The study involved not only elements from the KPU (General Election Commission) but also the involvement of other parties such as the community, DPPKD,

legislature and elements implementing election administration at lower levels such as PPK, PPS and KPPS. For this reason, this study required multiple sources of information (Interviews, documentation, and observation) so that the selection of qualitative research is appropriate to use in disclosing problems regarding the principles of good budget management at the Cilegon City Election Commission. In strengthening this descriptive research method, researchers used case studies. The stages in this research were preparing completeness to go into the field, collecting data by interviews and observations, then compiling reports.

The primary data sources in this study were interviews with research informants as well as the author's direct observations in the field related to activities in the 2015 local elections. In this study, researchers took secondary data in the form of laws and regulations and other official documents related to KPU (General Election Commission) Cilegon City budget management.

RESULTS AND DISCUSSION

Principles of Good Budget Management at KPU (General Election Commission) Cilegon City

Based on Law of the Republic of Indonesia Number 15 of 2011 concerning Election Administration, the Regency/Municipal KPU (General Election Commission) Secretariat is the secretariat institution for regional election administration. It is further stated that the duties and authorities of the Secretariat serve the Regency/Municipal KPU (General Election Commission).

The implementation of the duties of the Cilegon City Election Commission Secretariat as contained in the 2014 Cilegon City KPU (General Election Commission) RKA-KL consists of 2 (two) programs. The success of one program is carried out with various kinds of activities. The program is aimed at enhancing the role and function of the Cilegon City KPU (General Election Commission) Secretariat in providing support and facilitating the holding of elections and local elections that are transparent, accountable, and the results can be trusted by the public.

The availability of the budget is the main indicator of readiness for holding regional head and deputy regional head elections in Cilegon City. The Cilegon City Election Commission budget consists of the APBN and APBD budgets. The APBD is used for election activities and the APBN is a routine budget for operational activities and contains programs for the success of the Indonesian General Election (Prasetyawati, 2013; Sofia & Purnomo, 2016). The General Election Commission's budget planning activities involve all KPUDs (Regional General Election Commission) throughout Indonesia, starting from determining programs and activities, spending classifications, performance indicators and performance targets. Budget documents must be able to present clear information about goals, objectives, and the correlation between the amount of the budget and the benefits and results to be achieved from the budgeted activity unit (Moynihan & Beazley, 2016).

To support the realization of good governance in the implementation of elections, financial management needs to be carried out in a professional, open and responsible manner (Mamokhere, 2022). Therefore, the preparation, implementation and accountability of the State Budget and Regional Budget for election activities must use references based on laws and regulations that have improved the budgeting process in the public sector so that it can support the realization of good governance.

Election financing does not only concern the analysis of sources of income, but rather the effective and efficient use of funds. The more efficient the funds used in the electoral process, the less funds needed to achieve its goals (Abuidris et al., 2021; Dimitriou, 2020). By achieving the efficiency of election funds, the effectiveness of activities in achieving election goals will also be achieved. In managing public finances there are several basic principles that must be considered according to the concept of good governance. These basic principles include transparency, efficiency, effectiveness, accountability and participation. It is these five principles that the author will discuss in relation to the implementation of the principles of budget management at the General Elections Commission (KPU) of Cilegon City.

Transparency

In managing the KPU (General Election Commission) Cilegon City budget, it is necessary to have transparency in the management of the budget. Transparency is one of the principles of good governance. Transparency is built on the basis of the free flow of information, all government processes, institutions and information need to be accessible to interested parties, and the information available must be sufficient to be understood and monitored (Androniceanu, 2021).

Transparency means the availability of sufficiently accurate and timely information about public policy, and the process of forming it (Arshad & Khurram, 2020). Information is an important need for the community to participate in regional management. With the availability of information, the public can participate and supervise so that emerging public policies can provide optimal results for the community, as well as prevent fraud and manipulation that will only benefit one community group disproportionately.

The indicator regarding the transparency of the Cilegon City KPU (General Election Commission) budget is related to the availability of information regarding the receipt and disbursement of election funds through the preparation of an election fund report. Information transparency is needed in budget management because with the availability of information, all people can know the incoming and outgoing budget (Henttu-Aho, 2016). Disclosure of information regarding the KPU (General Election Commission)'s budget can be done through written accountability reports or through internet media that can be accessed by the wider community. However, information regarding the receipt and use of the Cilegon City KPU (General Election Commission)'s budget is not transparent, which is in accordance with a statement from a PPK chairman, namely: "Information regarding the KPU (General Election Commission)'s budget has so far been lacking in transparency. We only know the budget for election activities at the PPK, PPS and KPPS levels, but the KPU (General Election Commission) itself does not explain in detail how much the budget received and spent for election activities. We only received information from a member of the KPU (General Election Commission) that the election budget from the APBN and APBD is 18 billion, but we don't know what it's intended for."

Efficient

Efficiency in the public service sector can be said that an activity is carried out with minimum sacrifice (Zarychta et al., 2020). In other words, an activity has been carried out efficiently if the implementation of the work has reached the target at the lowest cost or at the

minimum cost the desired results are obtained. The efficiency of regional government administration can be achieved by paying attention to aspects of the relationship and work procedures between local government agencies by utilizing the potential and diversity of an area.

In the Cilegon City KPU (General Election Commission) budget management, the efficiency of budget use is one measure of success in managing the budget. In accordance with Permendagri Number 13 of 2006, efficiency is the relationship between input and output, efficiency is a measure of whether the use of goods and services purchased and used by government apparatus organizations to achieve the goals of government apparatus organizations can achieve certain benefits.

In addition, another problem regarding budget efficiency is regarding budget implementation that has not been in accordance with the volume of activities carried out. The budget report does not mention the list of activities and the volume of activities, nor does it clearly explain transparency and efficiency, because on the one hand there is no mention of a list of budgets and the realization of the volume of activities has also not been achieved according to the target. For example, the report stated that there were 2 activities in the volume of ballot paperwork and one activity that could be realized, where ballot paper setting was only carried out at the KPU (General Election Commission) by KPU (General Election Commission) and PPK officers. PPK should also have to set the ballot papers.

Effective

The general definition of effectiveness shows the level of achievement of results. The effectiveness of local government is when the goals of the local government can be achieved in accordance with the planned needs (Bolger & Doyon, 2019). In accordance with Permendagri No 13 of 2006, effectiveness is the achievement of program results with target that has been set, namely by way of comparison output with results.

In using the budget at the Cilegon City KPU (General Election Commission), it must according to established procedures. The reality on the ground shows that the use of the budget is not in accordance with established procedures, such as in the procurement of existing facilities and infrastructure at the PPS, the KPU (General Election Commission) sometimes directly provides the funds/budget needed in holding elections. Should provision of facilities infrastructure must based on suggestions from the bottom (bottom up) so that the amount of funds for the procurement of facilities according to the needs of the TPS the. In fact, the funds were directly given to PPS through PPK before PPK submitted a proposal to the Cilegon City KPU (General Election Commission), as a result many polling stations were overwhelmed due to the lack of funds provided by the KPU (General Election Commission). This is in accordance with what was said by a PPS member as follows: "Wow, this is really our hard work! The budget provided by the KPU (General Election Commission) through PPK is in fact not in accordance with our needs in the field. KPU (General Election Commission) only provides direct funds related to the need for rental of facilities, tables, chairs and other logistics. Meanwhile, funds for honorarium and transportation for field officers are not included in the budget report. We are forced to use our own funds for these activities”

After confirmation with the Head of General Affairs and Finance Subdivision, information was obtained that: "The regulations are not like that, meaning that we provide a budget

according to existing needs and not from the PPK and PPS proposals. So PPK and PPS should be able to use the budget provided by the KPU (General Election Commission) wisely and well. Personally, I think there should be suggestions from them to us, but we follow the general procedure that the KPU (General Election Commission) Submits the budget directly to PPK and PPK submits it to PPS according to the needs in the field."

From the information above, the implementation of the activities budgeted for in the implementation of elections is still not in accordance with the established procedures, wherein the implementation of the budget is not based on field needs. Even though there were suggestions from PPK and PPS regarding the need for TPS to hold election activities, this was not included in the rules, but this did not mean that it was not permissible and did not violate the rules if there were suggestions from PPK and PPS.

Accountability

In general, every budget management is always associated with public accountability (Grossi & Steccolini, 2015). This can be seen from the definition of accountability which is important to ensure efficiency and effectiveness. The linkage or importance of accountability in managing the KPU (General Election Commission)'s budget can be seen that accountability is with how well legal procedures are followed to form public administration decisions that must be respected by civil servants and public authorities. Accountability includes the existence of a mechanism that convinces politicians and government 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.

Accountability for the management of the KPU (General Election Commission)'s budget is the KPU (General Election Commission)'s obligation to provide accountability, present, report and disclose all activities and activities related to the receipt and use of public money to parties who have the right and authority to hold this accountability (the public).

Important aspects that must be considered are: (1) Legality of regional revenues and expenditures. Every transaction made must be traceable to the legal authority (2) Management (stewardship) of regional finances properly, protecting physical and financial assets, preventing waste and mismanagement. The principles of regional finance include: (1) The existence of an accounting system and budgeting system that can guarantee that regional financial management is carried out consistently in accordance with applicable laws and regulations (2) Regional expenditures carried out are oriented towards achieving the vision, mission, goals and objectives results (benefits) to be achieved.

Observations in the field show that the implementation of the budget at the Cilegon City Election Commission is still not very accountable. This can be seen from the bookkeeping of records of receipts and disbursements of election funds that have so far been in disarray. Expenditure reports for each election activity have clear records, but income and budgeting are still unclear. Because there are several activities that are not mentioned in the list and the list of activities and budget income from the center is also not detailed.

Participation

Participatory budgeting (PB) is an innovative policy-making process, in which the public is directly involved in policy making (Manes-Rossi et al., 2021). A series of forums are organized so that the public has the opportunity to allocate resources, set policy priorities, and monitor government-sponsored public spending. The objectives to be achieved in PB are:

1) Promote public learning and activate communities.
2) Achieve social welfare through the allocation of resources and policies that are continuously improved.
3) Reforming the administrative apparatus.

In implementing the election budget, budget participation is referred to as involving the community/stakeholders in budget preparation, implementation and oversight of the budget. Based on the reality on the ground, it shows that budget participation in the implementation of elections by the Cilegon City KPU (General Election Commission) is still not optimal, where there is a lack of community involvement in preparing the election budget.

Obstacles in Cilegon City KPU (General Election Commission) Budget Management

Lack of Coordination with Election Organizers at Lower Levels (PPDP and KPPS)

Based on the results of the study, it was shown that in preparing the budget requirements for election activities in Cilegon City, the KPU (General Election Commission) did not coordinate enough with PPDP and KPPS regarding the funding requirements for election activities at KPPS. This condition causes the budget for general election activities at TPS to be inadequate because it does not meet their needs. Even though the information from PPDP and KPPS regarding the needs of the election administration, this is not a guarantee that the needs will be met because sometimes the reports from PPDP and KPPS are not accurate according to the needs for the provision of the facilities and infrastructure needed at TPS. So the best step is to coordinate as well as check the truth regarding the needs of election activities at each polling station. Based on the results of interviews with community leaders who became PPDP, the following information is known:

"In terms of coordination with the KPU (General Election Commission), we rarely do it because the bureaucracy is quite far. Meanwhile, coordination is mostly done with PPS and PPK. But it really needs to be done with the KPU (General Election Commission), so that the KPU (General Election Commission) Also Knows our needs in the field are not only for reports from PPK and PPS to the KPU (General Election Commission).

There is no Forum for Discussion of Budgets and Activities Related to the Needs of PPK and PPS

From the research results, it was found that the budget provided by the KPU (General Election Commission) through PPK for election activities at the PPK and PPS levels was still inadequate. This is because one of them is the slow disbursement of the budget for holding elections and on the one hand activities have started to be implemented so that the budget provided by the KPU (General Election Commission) is not in accordance with the needs of organizing election activities in PPK and PPS. This condition is also caused by the fact that the determination of the budget is determined directly by the KPU (General Election Commission) without any discussion with the PPK and PPS.

Based on the results of interviews with PPK members, the following information is known: ”Yes, because there is no mechanism for suggestions from PPK regarding what needs are needed in holding elections, there is no joint budget discussion forum. The determination of the budget is entirely in the hands of the KPU (General Election Commission), while we only carry out what has been approved.”

Lack of Guidance and Counseling of Budget Managers for Election Implementation

Another problem regarding the poor management of the KPU (General Election Commission)'s budget is the lack of guidance and counseling in managing the election executor's budget for budget managers by the KPU (General Election Commission) or DPPKD. Budget managers such as PPK and PPS sometimes lack basic education and experience in managing finances so that budget managers in PPK and PPS often experience problems with disorderly financial reports such as transactions not including proof of transactions and in buying and selling transactions there are still activities that are not recorded in the report. Lack of understanding regarding tax deductions for operational goods shopping transactions. Apart from that, program applications in financial management are rare. There are still election budget managers at PPK and PPS who manage their finances by simply recording them, not using a computer. This condition is also due to the selection of human resources for financial management in PPK and PPS carried out by the Regional Government without regard to the qualifications of employees who have experience and training in finance. Although on the one hand, the KPU (General Election Commission) has provided financial management training to the Chairperson and Treasurer of PPK and PPS, this training was only conducted once (for 1 day) and this was considered not to be effective. Based on the results of interviews with DPPKD officials, the following information is known: "Actually, we have conducted training and assisted by officers from the KPU (General Election Commission) for PPK and PPS in managing the election budget. Indeed, the time given by the KPU (General Election Commission) was only 1 day, so it is difficult to assess success in increasing the capacity of PPK and PPS budget managers in training."

Lack of Oversight of Election Budget Execution

From the results of the research it is known that there are still unscrupulous election executors who distort elections for personal gain. This condition indicates that the election executor lacks responsibility in carrying out his duties. On the one hand, the guidance and directives as well as supervision from the KPU (General Election Commission) are still inadequate so that the existence of fraudulent practices cannot be anticipated by the KPU (General Election Commission). As a result of the presence of irresponsible executors, some of the needs for facilities and infrastructure in election activities must be willing to be borne by the community, local PPK and PPS.

Based on the results of an interview with one member of the community, he stated that: "One of the problems I observed in holding elections was the lack of oversight in the implementation of the election budget, both at the PPK, PPS and KPPS levels. This supervision should be carried out by the KPU (General Election Commission) because all are subject to KPU (General Election Commission) policies. As a result of this lack of oversight, there has

been budget misappropriation by unscrupulous secretariat executives so of course this has disrupted the smooth running of elections.

There is no Delegation of Part of the Authority in terms of Financial Reporting from KPU (General Election Commission) to PPK

In order to maintain the accountability of the KPU (General Election Commission)'s budget, it is necessary to have timely reports regarding the payment of fees, activities and accountability reports. However, field conditions indicate that there are some policies that have not been delegated to PPK from the KPU (General Election Commission) so that this can hinder the awarding of PPK and PPS honorariums. The mechanism for awarding PPS and PPK honorariums for the month in question is given after the SPJ honorarium report and operational expenditure for the last month. The problem is that there is a policy determined by the KPU (General Election Commission), whereby fees and operating expenses are paid after last month's SPJs have been collected for PPK and PPS. However, the reality on the ground shows that if there is one of the PPS who has not submitted the SPJ report, the honorarium for all PPS and PPK in the sub-district cannot be paid so that this can hinder the performance of PPK and PPS.

Based on the results of an interview with the head of the PPS, the following information is known: ”Wow, the rules are messed up! I received my monthly honorarium late because there was another PPS whose SPJ had not been completed. Indeed, the mechanism for paying honorariums is like that, all SPJs must be in order, both in PPK and PPS, only for the KPU (General Election Commission) to issue a budget for honorariums. Even though there should have been another policy from the KPU (General Election Commission) that the policy regarding honorariums should be left to the PPK, let the PPK Chairperson be responsible for honorariums for PPK and PPS members."

Efforts to Overcome Obstacles Regarding the Management of Cilegon City Election Commission's Budget

Implementation of Coordination Meetings with PPK and PPS

To anticipate obstacles in coordination regarding the lack of coordination with election administrators at lower levels (PPDP and KPPS), the KPU (General Election Commission) held a coordination meeting with PPK and PPS so that it is hoped that all needs related to holding elections at TPS can be accommodated. However, the efforts made have not been optimal, because coordination was only at the start of implementation and was not followed up with coordination meetings when budget implementation was in progress. In addition, the meeting participants were only attended by the Chairperson of the PPK and PPS, not involving all PPK and PPS members.

Based on the results of interviews with the head of PPK, the following information is known: "Work coordination between us and the KPU (General Election Commission) has indeed been carried out, but the intensity is still lacking so that the results of the coordination have not shown an increase in fulfilling the needs of the election administration."

Submission of Proposals from PPK and PPS Related to the Need for Elections

To increase the effectiveness of holding elections, the Cilegon City KPU (General Election Commission) accepts proposals regarding priority needs for holding elections at TPS through PPK and PPS. However, this effort was not successful, due to the fact that the KPU (General Election Commission) still determines the budgeted activities based on previous election experiences. So the information conveyed through these proposals is generally not used as a reference by the KPU (General Election Commission) in determining the amount of the budget under current market conditions. As a result, PPK and PPS did not optimally procure goods and services as well as facilities and infrastructure because the needs exceeded the set budget. This is in accordance with the narrative of one PPK chairman as follows: ”Yes, we have submitted suggestions to the KPU (General Election Commission) regarding the need for holding elections at the lower levels (TPS). However, this proposal was not used as a reference in determining the budget needed in the field. In fact, the KPU (General Election Commission) determines its own needs in holding elections at TPS.”

Training for Election Management Budget Managers

To improve the capacity of election budget managers, the KPU (General Election Commission) organizes training for all budget managers at the PPK and PPS levels. However, the training was only conducted for 1 day and it was assessed that the results of the training had not been effective in increasing the ability of budget managers to organize elections. This is evident in the management of the election holding budget, the financial reports in PPK and PPS are still not orderly. Based on the results of an interview with the Secretary of the KPU (General Election Commission), the following information was obtained: ”Efforts to increase the capacity of budget managers are provided with training according to the needs in managing the election budget. It is admitted that this effort has not provided a solution in increasing the ability of budget managers. But more or less it provides the knowledge to manage a good budget.

Monthly Report on the Use of the Election Organization Budget by PPK and PPS

So far, to improve supervision, PPK and PPS have used the PPK and PPS accountability reports to the KPU (General Election Commission) every 1 month. However, this effort was not successful due to the misappropriation of election funds by PPK elements that the KPU (General Election Commission) did not know directly. This means that supervision by written reports has proven to be ineffective, so there is a need for regular direct supervision from the KPU (General Election Commission) and also each PPK and PPS chairperson to monitor the use of the budget in holding elections.

Based on the results of an interview with one of the PPS chairmen, the following information was obtained: ”Every month we report the use of the budget to the KPU (General Election Commission). The form of supervision with written reports is indeed vulnerable to data manipulation. The KPU (General Election Commission) should also carry out direct supervision to monitor the use of the budget in the field so that every result of a written report is verified against the facts on the ground.”

CONCLUSION

Cilegon City KPU (General Election Commission)'s budget management has not yet implemented the principles of good budget management in terms of the principles of transparency, efficiency, effectiveness, accountability and participation.

Obstacles regarding the management of the KPU (General Election Commission) Cilegon City budget, it can be concluded that the KPU (General Election Commission) did not coordinate enough with PPDP and KPPS regarding the need for funds for election activities at KPPS. There is no joint container/forum in discussing the preparation of the budget for election needs so that sometimes the amount of the existing budget does not meet the needs in holding elections.

Efforts to overcome obstacles to managing the Cilegon City KPU (General Election Commission) budget, namely efforts to improve the performance of PPK and PPS, a coordination meeting was held between PPK, PPS and KPU (General Election Commission). However, such meetings are rarely held (only once at the beginning of the activity). Efforts to improve the effectiveness of holding elections by requesting proposals from PPK and PPS. However, this proposal is not used as a reference in determining budget requirements in the election administration. Efforts to increase the capacity of budget managers in PPK and PPS are still not maximized because the training is only conducted for 1 day and has not had a real impact on increasing the ability of budget managers in election organizers. Efforts to improve oversight of budget use have not been maximized because so far supervision has only been in the form of written reports from PPK and PPS. On the one hand, the KPU (General Election Commission) did not carry out direct supervision and field cross checks regarding the veracity of the written report.

KPU (General Election Commission) needs to provide access to clear information related to the amount of the budget and budget allocation for each activity in the election administration in Cilegon City so that interested stakeholders such as DPRD, Regional Government (DPPKD), PPK, PPS, NGOs and community leaders can know this. With the budget disbursed in stages, the KPU (General Election Commission) needs to implement the budget by determining the priority of urgent needs so as to minimize inefficiencies in implementing the budget for the needs of holding elections.

The KPU (General Election Commission) needs to establish a bottom-up principle in budget planning through suggestions from PPK and PPS so that most of the needs for holding elections can be accommodated by the KPU (General Election Commission), including in terms of providing a consumption budget for TPS officers, leasing logistics transport vehicles, leasing election places/locations for some TPS that do not have election building or place. It is necessary to develop human resources (budget managers) both at the KPU (General Election Commission) as well as PPK and PPS, through continuous training, not just one time. However, it is necessary to carry out at least 3 stages with details: training I basic introduction to budget management.

The KPU (General Election Commission) commissioner (chairman and members) and secretarial elements (secretary and head of sub-section of finance) together with the PPK chairman and PPS chairman need to carry out direct supervision (cross check) in the field regarding the implementation of the budget in each of their respective institutions (KPU (General Election Commission) and PPK). and PPS). KPU (General Election Commission)

needs to involve all stakeholders (representatives of DPRD, DPPKD, PPK, PPS, NGOs and community leaders) in discussing budget accountability reports so that information is open and transparent so that the results of budget accountability reports can be known and trusted by the public.

PPK and PPS need to coordinate with the KPU (General Election Commission) related to the needs of holding elections at PPK and PPS so that it is hoped that the budget needed to provide election support facilities and infrastructure at TPS can be accommodated by the KPU (General Election Commission). PPK and PPS need to set budget implementation priorities for the needs of PPK, PPS and TPS so that the budget can be used effectively and efficiently.

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