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Financial Information Disclosure of Political Parties (Case Study of Political Parties at the Regional Leadership Council Level in East Nusa Tenggara Province)

Johanis Kuahaty[1*], Petrus Kase[2], Laurensius Petrus Sayrani[3]

[1,2,3]*Faculty of Social and Political Sciences, Nusa Cendana University, Jalan Adi Sucipto-Penfui 85148*

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Abstract

Financial information disclosure by political parties is a key requirement for democratic accountability, particularly at the subnational level where parties receive public funding but face limited public scrutiny. Although Indonesia has established a formal legal framework for party finance transparency, disclosure practices at the Regional Leadership Council (DPD) level remain weak. Existing studies primarily emphasize national-level compliance and overlook the organizational and socio-political dynamics influencing transparency in regional party structures. This study employs a descriptive qualitative case study approach to analyze financial information disclosure by political parties in East Nusa Tenggara Province. Data were collected through in-depth interviews with selected DPD officials, document analysis, and participatory observation, and analyzed using thematic analysis. The findings reveal that transparency is supported by regulatory provisions, individual cadre awareness, external oversight pressure, and reputational considerations, while being constrained by the absence of technical disclosure guidelines, elite dominance, patrimonial political culture, weak public demand, limited institutional capacity, and lack of enforceable sanctions. The study demonstrates that formal regulations alone are insufficient, highlighting the need for technical guidelines, internal capacity strengthening, and enhanced civil society oversight to institutionalize meaningful financial transparency.

Keywords: *Transparency Finance, Political Party, East Nusa Tenggara, Financial Information*

*)Penulis Korespondensi
E-mail : johaniskuahaty25@gmail.com

INTRODUCTION

Public information disclosure constitutes a fundamental pillar of good governance, as it enables accountability, transparency, and public oversight over the use of public resources (Novita, Dila, et al. 2021). This principle obliges public institutions to provide accessible, accurate, and timely information to citizens as a manifestation of democratic responsibility (Nurdiansyah Edwin. 2016). In democratic systems, information disclosure is not merely a procedural requirement but a normative mechanism through which public trust and institutional legitimacy are sustained.

In the Indonesian context, the principle of information disclosure has been formally institutionalized through Law Number 14 of 2008 concerning Public Information Disclosure (UU KIP). This regulation explicitly categorizes political parties as public bodies, particularly because they receive financial assistance from the state budget. As such, political parties are legally required to disclose financial reports and related information to the public as part of their accountability obligations (Wibawa. 2019). However, the existence of a formal legal framework does not necessarily guarantee substantive transparency, especially at the subnational level where enforcement and public scrutiny are often uneven.

Political parties occupy a strategic position within democratic governance. Beyond their role as electoral contestants, parties function as institutions of political representation, aggregation of societal interests, and channels of political accountability. Consequently, financial transparency within political parties becomes essential to prevent the misuse of public funds, reduce corruption risks, and strengthen public confidence in democratic institutions (Widayanti W, Priyadi M. P, Ardini. L, 2019). Although state financial assistance from the APBN/APBD represents only a portion of political party income, it nonetheless constitutes public funds that must be managed transparently and reported openly (Law No. 7 of 2017 in conjunction with Law No. 13 of 2019 in conjunction with Law No. 8 of 2015). Thus, financial transparency is a substantive democratic obligation rather than a mere administrative formality.

Despite these normative and legal expectations, empirical realities suggest that financial information disclosure among political parties remains problematic, particularly at the regional level. Various studies and monitoring reports, including findings from the APPeK Workshop (2022) and investigations by Indonesia Corruption Watch (ICW), reveal persistently low levels of financial transparency among political parties in East Nusa Tenggara (NTT) Province. Political parties in this region rarely provide systematic public access to financial reports, balance sheets, or cash flow statements. In many cases, parties lack institutional mechanisms or communication channels through which the public can access financial information, often citing weak public demand, limited regulatory enforcement, and the perception that disclosure poses political risks (Ricky & Muh Tanzil Aziz Rahimallah, 2022). These patterns indicate that financial disclosure is shaped not only by legal norms but also by organizational behavior and local political dynamics.

The lack of financial transparency raises broader concerns regarding political accountability and governance quality in the regions. Limited access to party financial information increases the risk of corruption, collusion, and nepotism (KKN), while simultaneously eroding public trust in political institutions. Moreover, opaque financial practices contribute to declining political participation, as citizens perceive political parties as unaccountable and detached from public oversight (Seira Tamara, Yassar Aulia, & Kurnia Ramadhana. 2022). In this regard, financial transparency serves as both a preventive mechanism against corruption and a normative foundation for sustaining democratic legitimacy.

Scholarly debates on transparency and accountability in public finance have produced a substantial body of literature across various institutional contexts. Arfiani and Syofiarti (2024) emphasize that transparency in political party finance is a critical tool for preventing corruption and strengthening political integrity. Ricky and Tanzil (2022) further highlight that public information disclosure enhances accountability, transparency, and citizen participation within governance processes. However, these studies primarily focus on the normative importance of transparency, offering limited explanation of why disclosure practices vary significantly across institutional settings.

Other studies illustrate similar challenges in public sector financial transparency beyond political parties. Hidayat, Wardhaningrum, and Andriana (2022) demonstrate that even when accountability and transparency principles are formally adopted in regional public institutions, public access to financial reports remains constrained. Research on local government financial transparency in Java and Bali reveals low levels of online disclosure, underscoring the importance of information technology infrastructure and institutional capacity (Welly, Arifin, & Ghozali, 2021). Ndout, Sopanah, and Dewi (2023) argue that political parties implementing standardized accounting practices tend to gain higher credibility and public trust, although such practices are unevenly distributed across regions.

International literature echoes these findings by highlighting structural and organizational barriers to effective transparency. Laura (2023) finds that transparency initiatives in transnational climate governance often fail in smaller organizations lacking public actor involvement. Haustein and Lorson (2023) further demonstrate that local government financial disclosures are frequently ineffective due to technical complexity that limits public comprehension. Collectively, these studies suggest that transparency failures are not solely regulatory problems, but are deeply embedded in organizational structures, institutional incentives, and socio-political contexts.

Nevertheless, existing literature remains predominantly descriptive, offering fragmented insights without systematically examining how internal party organization, elite dominance, and local political culture interact to shape financial disclosure practices, particularly at the subnational party level. Most studies examine transparency at the national level or within formal state institutions, leaving regional political party organizations underexplored. As a result, the specific mechanisms through which transparency norms are mediated, reinterpreted, or resisted within regional party structures remain poorly understood.

East Nusa Tenggara Province provides a critical and theoretically relevant case for examining these dynamics. The province is characterized by geographic fragmentation, relatively low levels of civil society mobilization, and limited media penetration compared to more developed regions. Additionally, political relations in NTT are often shaped by entrenched patrimonial norms, hierarchical party structures, and elite-centric decision-making processes. These contextual features differentiate NTT from other Indonesian provinces and make it an important case for understanding how local socio-political environments influence transparency practices within political parties. Yet, systematic empirical research on political party financial information disclosure at the DPD level in this context remains scarce.

This study addresses this gap by shifting the analytical focus from formal compliance to the actual practice of financial information disclosure within regional party organizations. Rather than treating transparency as a static regulatory obligation, this research conceptualizes disclosure as an institutional practice shaped by organizational dynamics, elite control, and cultural norms. By examining political parties at the Regional Leadership Council (DPD) level in East Nusa Tenggara Province, the study seeks to uncover how these factors jointly enable or constrain financial transparency.

Accordingly, the objectives of this study are clearly defined as follows. First, the study aims to assess the extent and patterns of financial information disclosure by political parties at the DPD level in East Nusa Tenggara Province during the 2019–2024 period. Second, it seeks to identify and analyze the institutional, organizational, and socio-political factors that inhibit or support financial transparency within regional party structures. By explicitly focusing on the subnational party level, this study contributes to a more contextualized understanding of political finance transparency and provides policy-relevant insights for strengthening democratic accountability in decentralized political systems.

RESEARCH METHODS

The approach used in this research is a qualitative approach with a descriptive research design. Qualitative research refers to procedures that generate descriptive data in the form of spoken or written accounts and observable behavior, while descriptive research seeks to systematically and accurately describe social phenomena, events, or conditions within a specific context (Citriadin; 2020). Qualitative approaches are particularly appropriate for exploring complex social processes, organizational practices, and meanings constructed by actors within their institutional settings (Creswell, 2014). This research adopts a descriptive qualitative design to capture how financial information disclosure is understood, practiced, and constrained within political party organizations at the Regional Leadership Council (DPD) level in East Nusa Tenggara (NTT) Province.

The research subjects consisted of five key informants who hold strategic administrative positions within political parties at the DPD level, specifically party secretaries and treasurers. These roles were selected because they function as institutional gatekeepers responsible for managing, recording, and reporting party finances. Informants were selected using purposive sampling, a technique that allows researchers to deliberately choose participants who possess relevant knowledge and experience related to the research problem (Patton, 2015). The sampling criteria were based on party representation in the provincial legislature, consisting of one party with the highest number of seats, three parties with medium representation, and one party with the lowest representation. This criterion-based strategy was intended to capture variation in organizational capacity, political influence, and access to resources rather than to achieve statistical generalization, which is not the objective of qualitative inquiry (Creswell, 2014).

Data collection was conducted through three complementary techniques: in-depth interviews, participant observation, and document analysis. First, semi-structured in-depth interviews were carried out with each informant to explore their perceptions, experiences, and decision-making processes related to financial information disclosure. Semi-structured interviews allow researchers to balance consistency across informants while retaining flexibility to probe emerging issues in depth (Kvale & Brinkmann, 2009). Interview questions focused on sources and management of party funds, internal reporting mechanisms, disclosure decisions, interactions with party elites, and perceived institutional and cultural barriers to transparency.

Second, participant observation was employed to directly observe internal party practices related to financial administration and accountability. The observation focused on routine administrative processes, coordination between party elites and financial administrators, and informal interactions surrounding reporting and disclosure decisions. Participant observation enables researchers to examine not only what actors say but also how organizational practices are enacted in everyday settings (DeWalt & DeWalt, 2011). The term *participant observation* is used here to indicate limited researcher engagement in party environments while systematically observing financial governance practices, rather than detached external observation.

Third, document analysis was conducted on available party financial reports, internal guidelines, and relevant regulatory documents to examine formal accountability procedures and compare them with actual practices observed in the field. Document analysis is essential in qualitative research to contextualize interview data and to assess discrepancies between formal rules and practical implementation (Bowen, 2009).

Data analysis was conducted using thematic analysis. Interview transcripts, observation notes, and documents were first subjected to open coding to identify recurring concepts related to financial transparency and disclosure practices. These initial codes were then organized into broader categories through axial coding, enabling the identification of relationships among institutional, organizational, and socio-cultural factors. Finally, themes were refined and interpreted to explain the mechanisms that support or inhibit financial information disclosure. Thematic analysis was chosen because it provides a flexible yet rigorous method for identifying patterns of meaning across qualitative data sets (Braun & Clarke, 2006).

To enhance the credibility and trustworthiness of the findings, data triangulation was applied by cross-checking information obtained from interviews, participant observation, and document analysis. Triangulation helps reduce single-source bias and strengthens the validity of qualitative interpretations (Lincoln & Guba, 1985). This process ensured that claims regarding transparency practices were supported by multiple forms of empirical evidence rather than relying solely on informant narratives.

RESULT AND DISCUSSION

Contextual Background of Political Party Transparency in East Nusa Tenggara

East Nusa Tenggara (NTT) Province is a geographically fragmented region consisting of numerous islands with highly diverse socio-cultural characteristics. Historically known as *Flobamora*, an acronym referring to Flores, Sumba, Timor, and Alor, the region has developed within a complex administrative and political trajectory. Following Indonesia's independence and subsequent territorial reorganization under Law Number 64 of 1958, NTT emerged as a distinct province. As stipulated in Article 3 of Law Number 21 of 2022, the province currently comprises 21 regencies and one municipality. This geographical dispersion and socio-cultural heterogeneity shape distinctive political dynamics, including the organizational practices of political parties operating at the regional level.

In this context, financial information disclosure by political parties becomes a critical governance issue. As recipients of public funds sourced from the state budget, political parties are normatively required to implement transparency and accountability principles. However, empirical findings from this study indicate that financial transparency at the DPD level in NTT remains weak and inconsistent. Public access to information regarding sources of party funds, allocation, and accountability reports is limited, fragmented, and often unavailable. This condition highlights a structural gap between formal transparency mandates and actual disclosure practices, reinforcing the relevance of this study.

Based on field data, this research identifies five interrelated factors that contribute to the persistence of non-disclosure practices in political party financial management in NTT. These factors are embedded in local political dynamics, institutional arrangements, and socio-cultural patterns that collectively constrain the implementation of transparency. To systematically analyze these dynamics, this study applies Institutional Theory (DiMaggio & Powell, 1983), focusing on how regulatory, normative, and cognitive pressures shape organizational behavior, and Cultural Theory (Hofstede, 1980; Schein, 1985) to examine how local values and organizational culture influence disclosure practices.

a. Government Regulation: Normative Compliance without Substantive Transparency

The findings reveal that government regulation plays an ambivalent role in shaping political party financial disclosure at the DPD level in NTT. On the one hand, formal legal instruments, most notably Law Number 2 of 2011 concerning Political Parties, explicitly mandate principles of transparency and accountability in party financial management. These regulations constitute a normative institutional pressure that formally obliges parties to report and manage public funds responsibly.

However, empirical evidence shows that regulatory compliance remains largely procedural rather than substantive. The primary constraint identified is the absence of detailed and operational technical regulations governing *how* financial information should be publicly disclosed. Existing regulations emphasize obligations in a general and normative manner but fail to specify disclosure mechanisms, formats, publication channels, reporting frequency, and public accessibility standards. As a result, party administrators at the DPD level lack clear practical guidance, leading to uneven and minimal implementation.

Interview data indicate that party officials perceive financial reporting requirements as administrative obligations directed toward state institutions rather than as instruments of public accountability. Most parties limit their reporting to submission of documents to supervisory bodies, without proactive efforts to disseminate financial information to the public. This pattern reflects what Institutional Theory describes as symbolic compliance, where organizations adopt formal structures to satisfy regulatory expectations while maintaining internal practices that remain largely unchanged (DiMaggio & Powell, 1983).

From a cultural perspective, this regulatory weakness intersects with organizational norms that prioritize internal control and risk avoidance. Transparency is not internalized as a shared organizational value but is treated as a compliance burden. The lack of sanctions further reinforces this tendency. Parties face minimal consequences for failing to disclose financial information openly, reducing incentives for substantive transparency. Without enforcement mechanisms, periodic evaluations, or reputational penalties, regulatory frameworks lose their transformative capacity.

Overall, the findings demonstrate that regulation alone is insufficient to institutionalize transparency in political party finances. In the absence of technical guidelines, effective oversight, and enforceable sanctions, legal norms function primarily as formalities. This condition explains why financial transparency in NTT has not evolved into an established and participatory institutional practice, but remains fragmented, selective, and politically contingent.

b. Lack of Public Pressure: Weak External Accountability and Symbolic Oversight

The findings indicate that weak public pressure constitutes a critical external factor contributing to the persistence of non-disclosure practices in political party financial management in East Nusa Tenggara. In democratic governance theory, public pressure, exercised through civil society, media, academics, and civic organizations, is widely recognized as a key driver of transparency and accountability. Such pressure functions as an informal control mechanism that complements formal regulatory frameworks by compelling political organizations to align their behavior with public expectations.

However, empirical evidence from this study shows that public pressure related to political party financial transparency in NTT remains minimal, fragmented, and unsystematic. Most political parties interviewed acknowledged that there has been little to no sustained demand from citizens, civil society organizations, or the media for public disclosure of party financial information. As a result, transparency has not emerged as a socially enforced norm but remains an optional and situational practice.

Observations from the APPeK Workshop in 2022 reinforce this finding. During the workshop, civil society initiatives explicitly encouraged political parties at the DPD/DPW level in NTT to disclose financial information related to party budgets and expenditures. The majority of parties responded defensively and rejected these requests, indicating institutional resistance rather than openness. This reaction reflects a broader pattern in which political parties perceive transparency demands as external interference rather than as legitimate components of democratic accountability.

From an institutional perspective, this condition suggests the absence of strong normative and coercive pressures that could incentivize organizational change (DiMaggio & Powell, 1983). While legal regulations exist, the lack of active public monitoring and sustained civic engagement weakens normative expectations surrounding transparency. Political parties therefore face little reputational or political cost for maintaining closed financial practices.

Furthermore, interview data reveal that parties tend to respond only reactively to disclosure demands. Financial information is generally provided only when formally requested by state supervisory institutions, such as Kesbangpol or other regulatory bodies, rather than through voluntary public disclosure. This behavior illustrates a compliance-oriented mindset in which transparency is understood narrowly as fulfilling administrative requirements rather than embracing broader social accountability.

The weak role of the media and civil society in financial oversight further exacerbates this condition. Many informants stated that financial transparency issues rarely become public discourse in local media, as public attention tends to focus on immediate socio-economic concerns such as education, employment, and basic services. This deprioritization of transparency issues reduces the political salience of financial accountability, allowing parties to avoid scrutiny without facing significant public backlash.

In addition, political parties frequently delegate responsibility for disclosure to external institutions, particularly Kesbangpol. This delegation reflects an institutional culture in which transparency is perceived as an external administrative obligation rather than an internal ethical commitment. By relying on government agencies to manage and publish financial reports, parties effectively distance themselves from direct accountability to the public.

Overall, the findings demonstrate that weak public pressure in NTT contributes to the normalization of non-disclosure practices. Without consistent civic demand, media engagement, and civil society advocacy, financial transparency remains a peripheral issue in party governance. Strengthening public literacy, empowering civil society organizations, and enhancing media involvement are therefore essential to transforming transparency from a legal requirement into a socially enforced norm.

c. Elite Interest: Centralized Control and Information Monopolization

The study finds that elite interest and centralized control within political parties constitute a dominant internal factor inhibiting financial information disclosure at the DPD level in NTT. Party organizations in the region are characterized by hierarchical structures in which strategic decision-making authority, particularly regarding financial matters, is concentrated among a small group of elites, typically the chairman, secretary, and core leadership circle.

Empirical evidence indicates that party treasurers, despite their formal responsibility for financial administration, lack autonomous authority to disclose financial information to the public. Several treasurers explicitly stated that any decision regarding disclosure must obtain approval from the party leadership. As a result, treasurers function primarily as technical administrators rather than as accountability agents, reinforcing elite dominance over financial information.

This centralized control creates an asymmetric flow of information within party organizations. Financial data become exclusive resources managed by elites, limiting transparency both internally and externally. From an institutional standpoint, this reflects a weak internal governance structure where accountability mechanisms are subordinated to power preservation. Decisions related to openness are not deliberative outcomes but elite-driven choices shaped by political calculations.

The concentration of authority also weakens internal democratic practices. Lower-level administrators and ordinary party members have limited opportunities to participate in financial oversight or strategic decision-making. This internal democratic deficit reduces checks and balances within parties, making it easier for elites to restrict information access without contestation. Consequently, transparency is framed as a risk rather than a democratic obligation.

From a cultural perspective, elite dominance is reinforced by organizational norms that emphasize loyalty, hierarchy, and obedience. Questioning disclosure decisions or advocating openness can be interpreted as disloyalty, discouraging internal reform initiatives. This cultural dimension aligns with Schein's (1985) view that organizational culture shapes acceptable behavior and limits the scope of change.

The implications of elite control extend beyond internal governance. When financial information is inaccessible and monopolized by elites, the risk of misuse of public funds increases, as external and internal oversight mechanisms are weakened. Without transparency, the public cannot effectively evaluate party integrity, undermining trust and democratic legitimacy.

Moreover, the closed nature of financial governance contributes to negative public perceptions of political parties as elitist and unresponsive institutions. This erosion of trust weakens parties' legitimacy as representatives of public interests, particularly in regions like NTT where political parties play a crucial role in mediating development priorities.

In sum, elite interest functions as a structural barrier to financial transparency in NTT's political parties. As long as financial disclosure remains subject to elite approval and centralized control, transparency efforts will remain selective and fragile. Addressing this issue requires internal organizational reform that redistributes authority, strengthens the role of technical administrators, and embeds accountability as a shared institutional value rather than an elite concession.

d. Power Structure: Centralization, Democratic Deficit, and the Closure of Financial Information

The findings show that the centralized power structure within political parties at the DPD level in East Nusa Tenggara constitutes a fundamental barrier to financial information disclosure. Party organizations in NTT operate under hierarchical governance arrangements in which strategic authority is concentrated in the hands of core elites, particularly the party chairperson, secretary, and a small circle of senior administrators. Financial governance, including decisions on disclosure, is embedded within this centralized command structure.

Empirical data from interviews reveal that financial transparency is not treated as an autonomous administrative function, but rather as a political decision fully subordinated to elite approval. Several party treasurers emphasized that even routine disclosure of financial information cannot be undertaken without explicit consent from top leadership. This condition transforms transparency from a procedural obligation into a discretionary practice controlled by elite preferences.

This power configuration generates what can be described as an internal democratic deficit. Decision-making processes are predominantly top-down, limiting participation from middle- and lower-level administrators as well as ordinary party members. As a result, internal checks and balances related to financial oversight are weak or entirely absent. Transparency is not discussed collectively nor institutionalized through internal deliberative mechanisms, but decided unilaterally by party elites.

From the perspective of Institutional Theory, this reflects a dominance of internal normative pressure over external accountability demands. Party elites prioritize organizational stability, internal cohesion, and control over information flows, often at the expense of openness. The absence of countervailing internal institutions, such as independent financial committees or accountability forums, reinforces elite dominance and inhibits reform.

Culturally, this centralized structure is sustained by organizational values that emphasize hierarchy, obedience, and respect for authority. Questioning leadership decisions related to disclosure is implicitly discouraged, as it may be interpreted as insubordination or political disloyalty. In this setting, transparency initiatives are perceived as potential sources of instability rather than instruments of governance improvement.

The consequences of this structure are significant. When financial information is tightly controlled by elites, public scrutiny becomes ineffective, and the risk of opaque or improper fund management increases. Moreover, parties increasingly resemble closed bureaucratic organizations rather than democratic institutions committed to participation and accountability.

Ultimately, the concentration of power within party leadership not only undermines financial transparency but also weakens the democratic character of political parties themselves. Without structural reform that redistributes authority and institutionalizes accountability mechanisms, transparency will continue to depend on elite discretion rather than democratic principle.

e. Loyalty to the Party: Obedience, Organizational Discipline, and the Limits of Transparency

The study finds that party loyalty plays a paradoxical role in shaping financial information disclosure at the DPD level in East Nusa Tenggara. Loyalty is widely perceived as a core organizational virtue, ensuring discipline, unity, and coherence within party structures. However, in practice, loyalty is predominantly interpreted as vertical obedience to party leadership rather than as a commitment to public accountability.

Empirical evidence indicates that financial disclosure is commonly restricted by strict internal control mechanisms justified in the name of loyalty. Party cadres and administrators consistently stated that disclosure initiatives must align with leadership directives. Independent action, particularly the release of financial information to the public, is discouraged unless formally authorized. As a result, transparency does not emerge organically from organizational norms but remains elite-controlled.

Within this framework, financial information is treated as a strategic organizational asset rather than as public knowledge. Disclosure decisions are framed in terms of political risk management, especially concerns that open financial reporting could damage party reputation, trigger external scrutiny, or intensify internal conflict. Consequently, transparency becomes conditional, selective, and defensive.

At the internal level, financial reporting procedures do exist, reflecting administrative compliance and organizational discipline. However, these procedures are inward-looking and exclude the public, reinforcing a closed accountability model. Loyalty is thus enacted as adherence to internal protocols rather than as ethical responsibility toward citizens.

The centralized interpretation of loyalty also suppresses reformist initiatives. Mid-level administrators and cadres lack both autonomy and protection to advocate transparency. Hierarchical structures limit deliberation and innovation, ensuring that alternative interpretations of loyalty, such as loyalty to democratic values, remain marginal.

Nevertheless, the findings also reveal incipient shifts within some parties. A small number of cadres and party units have begun to reinterpret loyalty more progressively, framing transparency as a means to strengthen credibility and public trust. In these cases, openness is viewed not as a threat but as a strategic and ethical commitment. However, such initiatives remain isolated and structurally constrained.

Conceptually, these findings highlight the dual nature of loyalty. While loyalty enhances organizational cohesion, when interpreted narrowly it can silence dissent and obstruct governance reform. In the context of political party finance, vertical loyalty undermines accountability by prioritizing internal obedience over public responsibility.

Therefore, redefining loyalty is essential for advancing financial transparency. Loyalty must evolve from unquestioning compliance toward ethical commitment to democratic accountability. Without this normative shift, transparency will remain rhetorical rather than substantive.

Supporting and Inhibiting Factors of Financial Information Disclosure: An Integrated Analysis

The findings indicate that financial information disclosure by political parties at the DPD level in East Nusa Tenggara Province is shaped by the interaction between enabling and constraining factors. Importantly, these factors do not operate independently; rather, they are embedded within institutional arrangements, power relations, and socio-cultural contexts that jointly determine the extent to which transparency is practiced.

From an institutional perspective, formal rules alone are insufficient to explain variation in disclosure behavior. Instead, disclosure practices emerge from the balance between external pressures, internal organizational incentives, and dominant cultural interpretations of accountability. The following discussion synthesizes the supporting and inhibiting factors identified in this study within a unified analytical framework.

Supporting Factors: Conditional and Context-Dependent Drivers

The first supporting factor is the existence of a formal regulatory framework. Legal provisions under Law Number 2 of 2011 concerning Political Parties establish a normative obligation for financial transparency and accountability. These regulations create coercive institutional pressure that formally recognizes transparency as a governance standard. However, empirical findings show that this regulatory basis functions primarily as an administrative reference point rather than as a transformative mechanism, due to the absence of technical rules and enforcement.

Second, individual cadre awareness emerges as a potential but fragile driver of transparency. Some party cadres demonstrate an understanding that financial disclosure is essential for building credibility and public trust. In these cases, transparency is framed not merely as legal compliance but as a strategic and ethical necessity. Nevertheless, this awareness remains individualized and lacks institutional backing. Without structural authority and leadership support, cadre awareness rarely translates into organizational practice.

Third, pressure from external actors, including supervisory institutions and civil society organizations, plays a limited but notable role. When oversight becomes more visible or when parties anticipate scrutiny, compliance with disclosure requirements tends to increase. However, this pressure is sporadic and uneven. In the absence of sustained public demand and media attention, external oversight functions more as episodic intervention than as a continuous accountability mechanism.

Finally, reputational considerations act as a situational incentive for disclosure. Particularly in the lead-up to elections, some parties selectively disclose financial information to project an image of integrity and professionalism. Transparency, in this sense, becomes a tactical tool rather than an institutional norm. Outside electoral contexts, disclosure practices tend to recede, indicating that reputation-driven transparency is temporary and instrumental.

Taken together, these supporting factors are contingent rather than structural. They enable transparency only under specific conditions and do not fundamentally alter organizational behavior.

Inhibiting Factors: Structural Constraints on Transparency

In contrast, the inhibiting factors identified in this study are deeply embedded and structurally dominant, creating persistent barriers to financial information disclosure.

The absence of technical regulations for public disclosure is the most immediate constraint. While parties are required to report finances to state institutions, there are no explicit obligations to publish financial information for public access. This regulatory gap enables parties to treat disclosure as a discretionary political choice rather than an institutional requirement.

A minimalist interpretation of transparency further reinforces closed practices. Many parties equate transparency with administrative reporting to government bodies, considering this sufficient to meet accountability obligations. Public disclosure is not perceived as integral to democratic accountability, reflecting a narrow understanding of governance principles.

Elite dominance constitutes the most decisive internal constraint. Party elites control strategic information, including finances, to preserve authority and manage political risk. Decision-making is centralized, and lower-level administrators lack autonomy. This concentration of power transforms transparency into an elite-controlled privilege, not a collective organizational commitment.

Weak public demand exacerbates these structural issues. Transparency has not emerged as a significant public concern in NTT, where socio-economic challenges dominate civic priorities. The absence of sustained social pressure allows parties to maintain opaque practices without reputational consequences.

Patrimonial political culture further entrenches non-disclosure. Hierarchical norms, loyalty to leaders, and personalization of authority inhibit participatory governance and weaken internal accountability. In such a context, openness is often perceived as a threat to organizational harmony and elite legitimacy.

Finally, limited infrastructure, low human resource capacity, and unclear sanctions undermine implementation. Many parties lack digital platforms for disclosure, and financial reporting skills remain weak. Moreover, the absence of firm and enforceable sanctions removes deterrents against non-compliance, allowing transparency obligations to be ignored without significant consequences.

CONCLUSION

This study finds that financial information disclosure by political parties at the Regional Leadership Council (DPD) level in East Nusa Tenggara Province remains limited and inconsistent despite the existence of formal transparency regulations. The findings show a clear gap between legal norms and actual practices, largely shaped by internal party dynamics and local socio-political contexts rather than regulatory absence alone.

Empirically, disclosure is weakly supported by regulatory provisions, individual cadre awareness, external oversight, and reputational concerns during electoral periods. However, these enabling factors are overshadowed by dominant inhibiting factors, including the absence of technical disclosure guidelines, elite control over financial information, minimalist interpretations of transparency, weak public demand, patrimonial political culture, limited institutional capacity, and unenforced legal sanctions.

The study contributes empirically by providing evidence from a peripheral province, demonstrating that transparency failures at the regional party level are driven primarily by organizational power structures and cultural norms. Theoretically, it shows that institutional transparency mandates do not automatically produce compliance but are mediated by elite dominance and organizational culture. From a policy perspective, the findings highlight the need for clear technical regulations, internal party capacity strengthening, and stronger civil society oversight to institutionalize substantive financial transparency.

This study is limited by its small number of informants, qualitative design, and restricted access to internal party documents. Future research is encouraged to adopt comparative and mixed-method approaches to further examine political party financial transparency across regions.

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