

ACCOUNTABILITY AND TRANSPARENCY OF MASS ORGANIZATION FUND MANAGEMENT IN INDONESIA

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Abstrak

Ormas mempunyai peranan strategis sejak sebelum kemerdekaan hingga saat ini, antara lain dalam bidang pendidikan, pemberdayaan, dan pendampingan masyarakat. Ormas menghadapi banyak tantangan terutama terkait tata kelola organisasi dalam hal transparansi dan akuntabilitas pengelolaan kegiatan dan keuangan. Tantangan lainnya, ormas terkait dengan keberlanjutan dan kemandirian pendanaan. sehingga peran pemerintah masih sangat besar dalam mendorong peran aktif ormas termasuk memberikan pendanaan. Saran penting bagi pemangku kepentingan 1) Pemerintah sebagai pengambil kebijakan harus memastikan terlaksananya ketentuan terkait transparansi dan akuntabilitas ormas sebagaimana diamanatkan UU Ormas, dengan memberikan pembinaan/bantuan dan pengawasan; 2) Ormas, perlu melakukan perbaikan tata kelola organisasi khususnya dalam hal pemberitaan pelaksanaan kegiatan dan keuangan dengan cara mempublikasikannya melalui berbagai media yang tersedia. 3) Masyarakat, harus terlibat aktif dalam mengawasi ormas agar menjalankan fungsi dan tugasnya sesuai dengan mekanisme peraturan perundang-undangan yang berlaku.

Kata Kunci: Ormas, Transparansi, Akuntabilitas, Tata Kelola, Pemerintahan, Publik.

Abstract

Mass organizations have played a strategic role since before independence until today, including in education, empowerment and community assistance. Mass organizations face many challenges, especially related to organizational governance in terms of transparency and accountability in managing activities and finances. Another challenge, mass organizations are related to sustainability and independence in funding, so the role of the government is still very large in encouraging the active role of mass organizations including providing funding. Important suggestions for stakeholders 1) The government, as a policy maker, must ensure the implementation of the provisions related to transparency and accountability of mass organizations as mandated by the mass organizations Law, by providing guidance/assistance and supervision; 2) Mass organizations, needs to improve organizational governance, especially in terms of reporting the implementation of activities and finances by publishing them through various available media. 3) The community, must be actively involved in supervising mass organizations so that they carry out their functions and duties in accordance with the mechanisms of the applicable laws and regulations.

Keywords: Mass Organization, Transparency, Accountability, Governance, Government, Publik.

INTRODUCTION

The history of mass organizations in Indonesia is very long. They have existed across the ages: pre-independence, Dutch Colonialism, Japanese Colonialization, post-independence Old Order, New Order, and the current reform democracy. ORMAS have evolved both in their contribution to Indonesia's development and in their internal governance, such as financial management. The phenomenon of ORMAS occurs in such a way in line with the history of the development of human civilization. In the history of Indonesia, it is recorded that ORMAS have an important role in the formation and establishment of the Unitary State of the Republic of Indonesia, in the minutes of the Indonesian Independence Preparation Investigation Board (BPUPKI) no less than 50 community organizations were involved, for example there was Boedi Oetomo (1908), the Islamic Trade Association (1911), Muhammadiyah (1912), Nandlatul Ulama (1926), Youth Pledge (1928), Indonesia Muda (1931), and others.

Badiul (2022) said, ORMAS are also a reflection of the characteristics of humans as social beings, who in their lives need to socialize with the environment. Mass organizations are established by the community as a form of common bond based on common goals, aspirations, desires, and needs. *Therefore, the presence of ORMAS is very important to strengthen the state system, especially in a democratic country like Indonesia.*

The presence of Mass Organizations (ORMAS) is an embodiment of diversity and community participation in the implementation of democracy. This is also inseparable from the many ORMAS that were born before Indonesian independence as part of the national movement. Therefore, it is a necessity for the Republic of Indonesia to remain committed to guaranteeing the existence of these ORMAS. This commitment is contained in Article 28E paragraph (3) of the 1945 Constitution, which mandates that "*everyone has the right to freedom of association, assembly and expression*".

OMAS have played a strategic role since Indonesia was not yet independent, during the struggle for independence and independence. This strategic role also reinforces the position of ORMAS as government partners in national and local development. ORMAS also have a role to be actively involved in realizing a safe and just national life. Various efforts have been made to strengthen the participation of ORMAS, including by involving ORMAS directly in development through the provision of funding assistance provided by the government, private sector, and foreign institutions in the form of grants, social assistance, and other assistance. However, not all ORMAS can obtain these funding schemes. Various requirements are needed, both administrative and technical/focus of activities.

In Indonesia, there are currently more than 400,000 registered mass organizations (Rhaeto-Romanscha 2022), with legal entities and registered certificates (SKT). Based on data from FITRA's study with the Ministry of Home Affairs and related stakeholders, it was found that there are still many ORMAS that have not complied with the administration of their legal entity/SKT. The study also found that there are still many ORMAS that experience obstacles in financial management, especially related to transparency and accountability.

In Law Number 17 of 2013, Mass Organization hereinafter referred to as Ormas is an organization established and formed by the community voluntarily based on similar aspirations, will, needs, interests, activities, and goals to participate in development for the achievement of the goals of the Unitary State of the Republic of Indonesia based on Pancasila. (Kemenkumham 2013)

Mass organizations are a means to channel opinions and thoughts for community members and have a very important role in increasing active community participation to realize the life of society, nation and state which is oriented towards a pious, intelligent, just, and prosperous society. In the form of today's society, which is no longer "strict" in terms of hierarchical relations, among others, with the strengthening of autonomization of government management, the strengthening of community independence. (Firdaus Syam 2009).

METODE

Qualitative methods are used in writing this article to better understand the development of community organization culture in transparency and accountability of organizational financial management. (Siyoto and Sodik 2015) Some of the data collection techniques used include observation, document analysis and references related to transparency and accountability of community organizations in Indonesia. Apart from that, analysis of the findings from case studies carried out by researchers is also the focus of writing this article. By using qualitative methods and relevant references, this article can provide a better understanding of the transparency and accountability of financial management of community organizations in Indonesia.

RESULTS AND DISCUSSION

Transparency And Accountability Of Ormas

Concep Of Transparency And Accountability

Dwiyanto (2006) The concept of transparency refers to a situation where all aspects of the service delivery process are open and can be easily known by users and stakeholders' who need it. If all aspects of the service delivery process such as requirements, costs and time required, service methods, as well as the rights and obligations of service providers and users are published openly so that they are easily accessible and understood by the public, then the practice of service delivery can be considered to have high transparency. Conversely, if some or all aspects of the service delivery process are closed and information is difficult.

In Dwiyanto's opinion (2006), there are three indicators that can be used to measure the transparency of public services. First, it measures the level of openness of the public service delivery process. Assessment of the level of openness here includes the entire public service process, including

the requirements, costs and time required as well as the service mechanism or procedure that must be fulfilled. Service requirements must be published openly and easily known by users. Second, transparency refers to service rules and procedures how easily can be understood by users and other stakeholders. Explaining the requirements, procedures, costs, and time required as they are very important to users. For users who are critical and have high service aspirations, they are often annoyed by the sometimes-unreasonable requirements, very long procedures, and the long time it takes to obtain services.

The third indicator of service transparency is the ease of obtaining information about various aspects of public service delivery. The easier it is for users to obtain information about various aspects of public service delivery, the higher the transparency. For example, when users easily obtain information about the costs and time required to complete the service, the public service can be considered to have high transparency.

According to Jabbra and Dwivedi (1989), public accountability is the cornerstone of the governance process. Accountability is often expressed as an operational form of responsibility and therefore the two are related. Therefore Etzioni (1998) also emphasizes two kinds of approaches to accountability, namely the first moral approach which sees accountability as a call and education for people to have an awareness of their moral responsibilities and the second legal approach which focuses more on checks and balances mechanisms and formal reporting requirements both inside and outside the organization.

Governance menurut United Nations Development Programme's Regional Project on Local Governance for Latin America: "the rules of the political system to solve conflicts between actors and adopt decision (legality). It has also been used to describe the "proper functioning of institutions and their acceptance by the public" (legitimacy). And it has been used to invoke the efficacy of Government and the achievement of consensus by democratic means (participation)." (Ely Siswanto 2013)

Accountability is an obligation of responsibility that must be achieved. Accountability refers to the obligation of everyone, group or institution to fulfill the responsibilities that are its mandate. The mandate of a civil servant is to ensure the realization of public values. These public values include: 1. Being able to make the right and correct choice when there is a conflict of interest, between public interests and sector, group, and personal interests;

2. Having an understanding and awareness to avoid and prevent the involvement of civil servants in practical politics; 3. Treating citizens equally and fairly in the administration of government and public services; 4. Demonstrating consistent and reliable attitudes and behavior as a government administrator. as a government organizer. (LAN 2015)

Mardiasmo (2002) in Karjuni (2003) says that transparency and accountability are related to each other. Transparency refers to the freedom to obtain information. Accountability concerns accountability to the public for every activity carried out.

ORMAS Transparency and Accountability Practices

ORMAS have a strategic role in the history of Indonesia's journey. ORMAS are the motor of community movements, inclusive community development. Including the role of religious ORMAS which was born before Indonesia's independence. Nazaruddin (2019) said, like other religious organizations, Islamic mass organizations are very strategic stakeholders in this republic. The presence of Islamic organizations such as NU, Muhammadiyah, and other Islamic organizations is very important for the Indonesian government. Without them, we would experience a tremendous burden as one of the most populous nations in the world.

The role of Islamic organizations has actually taken over many of the roles of the government, especially in the field of community and people empowerment, and more specifically the religious guidance of the community. Countless educational institutions ranging from early childhood education to higher education, both formal and non-formal, are handled by Islamic organizations. Countless costs of such education come from the pure self-help of the community. About 90% of religious education is under the private sector. The number of students under their care reaches tens of millions of children. Facilities and infrastructure, including land, are generally collected from the community. Not to mention we talk about da'wah and socio-culture, almost all Islamic organizations are always called to take an important part in it. The residents of Cemeteries throughout Indonesia are not a few in number from the leaders of Islamic organizations. (Nazaruddin 2019)

ORMAS can be incorporated or unincorporated, in the form of a foundation or association. These two forms of legal entities have differences, especially related to the regulations that oversee them. ORMAS with the form of a foundation are based on the Law of the Republic of Indonesia Number 16 of 2001 concerning foundation. Organizations with the form of a Association are based on the Regulation of the Ministry of Law and Human Rights of the Republic of Indonesia Number 3 of 2016 concerning Procedures for Submission of Applications for Legal Entity Attestation and Approval of Amendments to the Articles of Association of an Association.

The scope of work of ORMAS also varies, some are at the Regency / City, Provincial and National scale, because they have an organizational structure that is connected to the National, such as Nahdlatul Ulama, Muhammadiyah, BAZNAS, etc. The fields of activity of ORMAS also vary, including religion, youth, social and legal, economic and environmental, education, as well as women and disabilities.

Based on Law No. 16/2017 on Mass Organizations (Ormas), it is stated that mass organizations have the right to cooperate with the Government, Local Government, private sector, other mass organizations, and other parties. in order to develop and sustain the organization. CSOs are also required to conduct financial management in a transparent and accountable manner. Oramas are also allowed to receive assistance from the government either APBN / APBD. Grant assistance and social assistance are two schemes that have been allowed. Only in 2018 a new scheme was developed, namely Swakelola Type III, but this scheme is still not the main choice. ORMAS are prohibited from channeling aid for activities that violate laws and regulations such as terrorism. ORMAS is also not allowed to raise funds for political parties. (Tim Redaksi BIP 2018)

The majority of mass organizations collect dues from members as a source of funding. In terms of the independence of mass organizations, a small number of organizations have independent businesses such as cooperatives or business unit development, the rest do not have independent businesses as a source of funding and are still dependent on government and community assistance.

In managing and developing the organization, its financial resources can be obtained from membership fees, community assistance/donations, assistance/donations from foreigners or foreign institutions and the state budget and/or regional budget. Therefore, mass organizations are public bodies as stipulated in Article 1 point 3 of Law Number 14/2018 on Public Information Disclosure. Public bodies are executive, legislative, judicial and other bodies whose main functions and duties are related to the administration of the state, some or all of whose funds come from the APBN and / or APBD, or non-governmental organizations as long as some or all of their funds come from the APBN and / or APBD, community donations, and / or abroad. (Kemenkumham 2008)

Many studies have revealed that many mass organizations do not have good financial reporting in terms of recording/reporting. The compliance of mass organizations in terms of financial reports is still very weak. Efforts need to be made to strengthen the preparation of financial reports. Transparency and accountability to the community. Data from a FITRA study showed that 45% of ORMAS had never produced reports for publication, 35% had only limited reports on activities and financial statements, 13% of ORMAS did not provide publications, only brief notes to recipients, and 7% published results of activities and financial statements widely to the community, especially through print media and websites. Not only financial reports, the things that need to be disclosed to the public are related to the publication of activities both in print media, websites, and social media. However, only 22% of mass organizations publish their activities while 78% of mass organizations do not publish their activities. Some of the reasons why ORMAS do not publish their activities are because ORMAS administrators think that activities should be reported to certain parties, such as the government or donors.

CONCLUSION

ORMAS have various fields of activity as a form of contribution to development, including religious, youth, social and legal, economic and environmental, education, as well as women and disabilities. Among the many challenges faced by ORMAS is transparency and accountability in financial management, whether sourced from membership fees, community self-help or government assistance. Transparency is important for at least three things: increasing public participation in oversight, preventing fraud or corruption, and improving organizational performance. Unfortunately, many ORMAS do not see these three benefits.

ADVICE

The important work ahead is: 1) *The government*, as an important policy maker, must ensure the implementation of provisions related to transparency and accountability of ORMAS as mandated by the ORMAS Law, by providing guidance/assistance and supervision; 2) *ORMAS*, it is necessary to improve organizational governance, especially in terms of reporting the implementation of activities and finances by publishing through various available media. 3) *the Community*, must be actively involved in supervising ORMAS so that it carries out its functions and duties in accordance with the mechanisms of applicable laws and regulations.

ACKNOWLEDGMENTS

The author would like to express their utmost gratitude to all parties involved for their assistance in this research. Thanks to the entire research team, especially the FITRA team, who have contributed with their ideas, insights, and support. Without the help of all those involved, this research would not have been successful.

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