

**How to Cite:**

Adhiputra, M. W., Triguna, I. B. G. Y., & Utama, I. W. B. (2022). Satya hredaya in accountability of election campaign funds for 2018 Bali regional head. *International Journal of Health Sciences*, 6(S7), 882–895. <https://doi.org/10.53730/ijhs.v6nS7.11485>

## **Satya hredaya in accountability of election campaign funds for 2018 Bali regional head**

**Made Wahyu Adhiputra**

Universitas Hindu Indonesia, Denpasar, Indonesia  
Email: [madewahyuadhiputra@gmail.com](mailto:madewahyuadhiputra@gmail.com)

**Ida Bagus Gde Yudha Triguna**

Universitas Hindu Indonesia, Denpasar, Indonesia  
Email: [ajiktriguna@unhi.ac.id](mailto:ajiktriguna@unhi.ac.id)

**I Wayan Budi Utama**

Universitas Hindu Indonesia, Denpasar, Indonesia  
Email: [budiutama904@gmail.com](mailto:budiutama904@gmail.com)

**Abstract**--The concept of accountability is part of the concept of good corporate governance which includes accountability, transparency, independence, and objectivity. The form of accountability (accountability) for the financial management of pairs of candidates for the regional head election (pilkada) is the submission of campaign finance reports to the provincial/district KPU, audited by public accountants and open to public access. One of the foundations that must be adhered to in accordance with the accountability of reports related to the campaign is Satya Hrdaya. Satya Hradaya means that a leader must be honest with himself or loyal in his heart. Based on this phenomenon, this article discusses the accountability of the 2018 Bali regional head election campaign fund reports (pilkada) in the perspective of Tri Hita Karana. This study uses a qualitative-analytic method with an ethnomethodological approach. The results obtained are as follows: the implementation of spiritual, economic, social and ecological accountability from the Koster-Ace campaign finance report is reflected in the character of the leader who holds the values of truth, morality, science, and is ready to serve the country. According to Satya Hredaya's teachings, sometimes humans often ignore the deepest whispers of the heart. The accountability of Koster-Ace's campaign finance reports is reflected in the heart is a guide, loyal to one's own conscience, regret will undoubtedly be reduced. The importance of accountability for the 2018 Bali regional head election campaign finance reports is reflected in accountability as a metamorphosis of trust.

**Keywords**---Accountability Parhayangan, Accountability Palembang, Accountability Pawongan.

## **Introduction**

From an accounting point of view, things that rarely become a concern and are very basic in shaping the current democratic framework are good and clean transparency and accountability (good governance). The public has high hopes for political reform, longing for the birth of good governance. The concept of accountability is part of the concept of Good Corporate Governance which includes accountability, transparency, independence, and objectivity. Accountability is classified into three types, namely accountability to God, accountability to stakeholders, and accountability to nature. What is important is the concrete form of accountability to God and nature when God's laws and natural rights have been practiced in the organization.

Elections are a hallmark of democracy, where elections are a form of people's sovereignty where the people can freely choose their representatives to sit in government. The election process or Pilkada starts from the stages of preparation, implementation and evaluation. One of the processes carried out in the election implementation stage is the reporting and auditing stages of campaign funds. Campaign finance reports are intended as a form of accountability for election participants in terms of managing campaign funds which include sources of acquisition and use

Only by having good qualities the leader can be followed by the people. All these good qualities are described in Panca Satya which means the five foundations of truth. One of the foundations that must be adhered to in accordance with the accountability of reports related to the campaign is Satya Hridaya. Satya Hradaya means that a leader must be honest with himself or loyal in his heart. A human being is able to judge the good and the bad deeds done. In Hinduism it is known as "Wiweka". Because one's inner voice cannot be deceived. Honesty can only be done in the form of honesty of action if the leader has spiritual awareness.

From the problems above, it is necessary to conduct further studies or research on the accountability of the 2018 Bali regional head election (pilkada) campaign fund accountability in the perspective of Tri Hita Karana. Based on the background of the problem above, the problem can be formulated as follows. First, why is the accountability of the 2018 Bali regional head election (pilkada) campaign fund accountability in the perspective of Tri Hita Karana important? Second, what are the forms of accountability activities for the 2018 Bali regional head election (pilkada) campaign fund reports in the perspective of Tri Hita Karana?. Third, what are the implications of the form of accountability activities for the 2018 Bali regional head election (pilkada) campaign fund reports in the perspective of Tri Hita Karana?

## **Research Methods**

The choice of research location (research setting) is closely related to the focus of the research, namely the accountability of campaign finance reports. The research location is set at the secretariat of the DPD PDI Perjuangan Bali Province which is located at Jalan Banteng Baru No.4, Dangin Puri Klod, East Denpasar District, Denpasar City. This secretariat was chosen as the research location with the consideration that the Koster-Ace pair was the winner of the 2018 Bali Regional Head Election, the Koster-Ace campaign fund report has been received by the General Election Commission (KPU) of the Province of Bali and audited by the Public Accountant Office, the implementation of the Koster-Ace campaign is reflected in the campaign finance report, based on the spirit of local wisdom. The data collected and compiled in this study is data related to the accountability of the 2018 Bali regional head election campaign fund reports (pilkada). The techniques used to collect data are through observation, interviews and document studies. The data analysis technique used in this study is a qualitative-analytic technique with an ethnomethodological approach.

## **Discussion**

### **The importance of accountability reports for the election of the head of the 2018 Bali regional head election campaign in the tri hita karana perspective**

In the parhayagan sector, accountability for campaign finance reports plays a very large role in traditional villages such as attention and donations to temples. In the field of pawongan, accountability of campaign finance reports, especially in the fields of education, health, and the quality of human resources (HR). And, in the field of palemahan, the accountability of campaign finance reports also encourages efforts to organize village palemahan. So that villages that have turned into a people's economic arena through micro and small businesses based on togetherness. The parhyangan perspective in THK emphasizes the need to create and/or maintain a harmonious human relationship with God. In relation to political activities, human activities must also realize that politics is something that is offered to God. Politicians must be aware that their activities are essentially controlled by God Almighty. Political activities are not solely for the purpose of occupying political positions, including governors and deputy governors. Human "sacrifice" (yadnya) aimed at God is a human effort to pay the debt of birth and life that He has given to humans. The implementation of yadnya to God is a form of devotion, full of sincerity, gratitude and human gratitude to God. The accountability of Koster Ace's campaign finance reports is reflected in the services performed that are relevant to the basic principle of 'iklas charity' (lascarya).

Work is an act of worship (yadnya). The form of yadnya or sacrifice can be in the form of economy (money), energy, time and feelings. The Koster-Ace winning team has the principle of enthusiasm and embarrassment based on dharma. In addition, the winning team's policy ledger revealed that the Koster-Ace team adopted a work ethic, which is sincere, straight, and focused. Tulus implies a sincere and devoted attitude in managing campaign finance reports and carrying out winning strategies. In Balinese life, this sincere ethos is translated into the

concept of ngayah. Anyone who works on the Koster-Ace winning team must start from an understanding of ngayah for the benefit of Bali. Seriousness in work as a focused work ethic. Although the Koster-Ace winning team is part of a political party, its management pattern adopts modern performance-based management. One's accountability to God is spiritual accountability. This accountability includes a person's accountability for everything he does, and all spiritual accountability actions are based on the person's individual relationship with God, and are only known and understood by the person concerned. The form of accountability of the candidate pair and the Koster-Ace winning team is abstract in the form of faith (sraddha) and devotion (bhakti) to God.

The pawongan perspective in THK culture needs to create and/or maintain a harmonious relationship between humans and their stakeholders in the situation of the winning team, the proposing party, the supporting party, election organizers, business people, Balinese people and the social environment. Candidate pairs will be able to exist and run well if there is a harmonious relationship with their stakeholders. If you pay attention to the number and types of contributions given to the Balinese people, especially the voting community. The pair of candidates and the winning team have carried out labda, namely how their presence and benefits can be felt for traditional customs and villages, especially in maintaining Balinese customs and culture. The existence of the Koster-Ace winning team in the Regional Head Election has opened job opportunities for the Balinese people. The number of workers in the secretariat is increased as needed. In campaign activities, the expenditure of campaign funds is used to finance implementing staff from community members at campaign events throughout Bali.

The economic contribution given by the Koster-Ace Winning Team to the Balinese community is in the form of empowering MSMEs, increasing the capacity of small industrial centers and empowering village family household businesses. The economic contribution that has indirect economic implications for the government for the existence of accountability in the Koster-Ace campaign finance report. The indirect economic contributions include: (1) supporting the government's efforts related to reducing unemployment and equalizing employment opportunities; (2) support the government in supporting the distribution of welfare at the household level. This can be seen from the empowerment of village family household businesses; (3) assisting the government in alleviating poverty. This can be seen from the number of workers absorbed in the winning team, volunteers and sympathizers; (4) other forms of programs, which are actually an accumulation of very heavy functions and require very large financing, such as being part of the Balinese indigenous community as a family association also has cultural obligations that are not light. The economic contribution is in the form of campaign activities in the community as prospective voters which are issued directly in operational costs, from and for the community. The direct economic contribution is in the form of consumption spending and spending on regional special campaign materials from the local community.

From the perspective of human-to-human relations, the accountability of Koster-Ace's campaign finance reports is not profit-oriented based on the capitalist system. There are two forms of accountability, namely economic accountability

and social accountability. The economic accountability of Koster-Ace's campaign finance reports is based on its relationship with its stakeholders. The existence of accountability reports on Koster-Ace campaign funds has an economic impact on its stakeholders, both directly and indirectly. The social accountability of this Koster-Ace campaign finance report is based on its social responsibility towards its social environment. The accountability of economic and social activities on the Koster-Ace campaign fund reports to its stakeholders is physically accounted for in the form of a campaign finance report which includes the Initial Campaign Fund Report (LADK), Campaign Fund Donations Receipt Report (LPSDK) and Campaign Fund Revenue and Expenditure Report (LPPDK. ), which was addressed to the General Election Commission (KPU) of the Province of Bali and audited by the Public Accounting Firm I Ketut Budiarta and obtained a Compliance opinion.

This universe is the physical body of God (Brahman). God created nature as His physical body as well as a medium for human life and other living creatures. Humans live in mutual yadnya between fellow creatures of God. This is taught in Bhagavadgita III.16 by the term *cakra yadnya*, which means reciprocal yadnya. God does his yad to man, so man also does his yad to God. Nature is giving yad to humans. On the other hand, humans also pay their respects to nature. The form of involvement of the candidate pair and the Koster-Ace winning team in an effort to preserve the natural environment, can be seen in activities such as (1) participation in contributing to the reforestation program and planting ornamental plants, and (2) forms of preserving the natural environment at the village, district and local levels province. In addition to the contribution of the yadnya ceremony related to the natural environment, the candidate pair and the Koster-Ace winning team also strive to maintain a clean, neat and beautiful environment in the winning secretariat office. The candidate pair and the Koster-Ace winning team appointed a special team that handled the cleanliness, tidiness and beauty of the office. Forms of social accountability reports on Koster-Ace campaign funds on the natural environment in (1) carrying out ritual ceremonies related to the natural environment, (2) maintaining and preserving the natural environment around the winning secretariat office environment, (3) involvement of the winning team in environmental preservation maintenance programs carried out by service villages and pakraman villages in several villages in Bali and (4) contributions to agencies related to the preservation of the natural environment, including the thinking and implementation.

### **Accountability activities report of the election of the head of the 2018 Bali regional head election campaign in the tri hita karana perspective**

#### 1) Spiritual Accountability (Parahyangan)

Spiritual accountability is a person's accountability to God. This accountability includes all activities carried out by a person who are accountable to God, because everything that a person does is only known and understood by the person concerned. Spiritual accountability is based on belief in God as the creator, preserver, and dissolving agent of the universe and its contents. The practice of spiritual accountability of the candidate pairs is manifested in the form of appreciation and closeness to God based on Hindu religious teachings, by carrying out His teachings and trying to stay away from His prohibitions.

Candidate pairs in carrying out their various activities are based on the basic faith and values contained in the teachings of Hinduism. The Koster-Ace candidate pair besides carrying out religious dharma, also carries out Satya Hredaya, the teachings of being faithful to the truth and honesty of conscience, taking a firm stand, and not being swayed. Political promises are avoided, this is also related to the spiritual accountability of his campaign finance reports

2) Economic and Social Accountability (Pawongan)

Economic accountability is a form of accountability of candidate pairs to stakeholders. Candidate pairs as socio-economic and socio-religious entities belonging to political parties are trusted to win the 2018 Bali Provincial Head election. Concern for the economic implications of the Koster-Ace Campaign Fund Report is a form of economic accountability. The economic implications of the Campaign Fund Report for the Balinese people include the contribution of the winning team in general for the empowerment of traditional village manners, social interests and various activities that generally remain based on the basic aspects known as Tri Hita Karana. The economic implications of the candidate pairs on the secretariat winning team are in the form of creating welfare for the secretariat team in the form of salaries and other activity allowances. The existence of a candidate pair for the people of the Province of Bali has economic implications in the form of using community production in campaign activities, and community involvement and activities that are given in return for implementation fees. Likewise, the existence of pairs of candidates for the government has indirect economic implications including (1) supporting the empowerment of MSMEs that supply campaign logistics from candidate pairs, (2) supporting government efforts related to marketing efforts for creative industry products, (3) assisting in efforts to provide employment opportunities temporary work.

The social accountability of the Koster-Ace campaign fund reports is a form of implementing the social responsibility of the candidate pair towards their social environment. The existence of the candidate pair has received strong support from their social environment, so that the candidate pair has a social responsibility towards their social environment. The implementation of the social responsibility of the candidate pair towards their social environment has implications for driving local businesses. Funding for these programs or activities is issued directly from the campaign fund treasury in campaign fund expenditure activities. It can be seen that the expenditure of campaign funds is allocated at 10% for religion, arts and culture. This type is an implementation of artha for artha. 5% social fund which is the implementation of artha for dharma. And the environmental fund of 5% is the implementation of artha for kama. The Catur Purusa Artha teachings which teach the philosophy of social responsibility have existed several centuries before. While social and environmental responsibility. The Koster-Ace candidate pair in addition to carrying out the state dharma, also carries out Satya Hredaya, the teachings of being faithful to the truth and honesty of conscience, taking a firm stand, and not being swayed. Social accountability is maintained which is reflected in the use of campaign funds in accordance with the law. Not only to please the community for a moment, which of course will interfere with social accountability itself

### 3) Ecological Accountability (Palemahan)

The accountability of the Koster-Ace campaign finance report in the ecological accountability dimension includes (1) the implementation of the ritual of *butha yadnya*, *yadnya* on trees, livestock, including nature in the form of *caru* or nature purification and the implementation of the seclusion *brata*, (2) the involvement of the candidate pairs and the winning team in the program-customary village and service villages programs in efforts to maintain and preserve the natural environment, such as cleaning and structuring beaches, and providing public facilities, (3) maintaining the neatness, cleanliness and beauty of the winning secretariat office and the natural environment around the natural environment and (5) provide financial assistance to agencies related to the preservation of the natural environment. Based on the spiritual, economic, social and ecological accountability of the Koster-Ace campaign finance report, it can be said that the accountability practice of the Koster-Ace campaign finance report is holistic because it involves the harmonious relationship between humans and God (spiritual accountability), harmonious relationships with others (human relations accountability) and harmonious relationship with the natural environment (ecological accountability). This accountability can be called *Tri Hita Karana* accountability (local cultural accountability) because of the cultural values that exist among Hindu indigenous peoples, especially in Bali.

### **Implication of the form of accountability activities reports of the election of head of the 2018 Bali regional head election campaign in the *tri hita karana* perspective**

The Koster-Ace campaign team carries out their responsibilities in three important aspects contained in the *Tri Hita Karana* concept, namely the first aspect of the *Parahyangan* (human harmonious relationship with God). The spiritual accountability of Koster-Ace's campaign finance reports is abstract in the form of faith (*sraddha*) and devotion (*bhakti*) to God. Faith is a form of belief in the existence of God Almighty as the creator, preserver and fuser of the universe and its contents. While *bhakti* means prostration and love for God Almighty. The second aspect is the *pawongan* aspect (harmonious relationship between fellow human beings) the accountability of the Koster-Ace campaign team to each other is realized by making correct and complete records in accordance with the provisions of the General Elections Commission, the overall campaign fund donations are targeted for activities by the winning team, the type of activities and overall costs that constitute campaign finance expenditures, as well as reports on Koster-Ace's campaign funds audited by a public accounting firm aimed at demonstrating that it is correct to use funds obtained from donors to carry out its activities. The third aspect is the *palemahan* aspect (harmonious relationship between humans and their environment), the form of accountability to nature is the same as the form of accountability to God that is not physically tangible like a report financial or other reports, but morally realized the Koster-Ace winning team is responsible for the rights of nature in activities that carried out either directly or indirectly affect the environmental conservation. This behavior is demonstrated by always keep the environment clean, this is realized from one of the Activities that are routinely carried out in the Koster-Ace campaign are:

campaigns in public places, as well as cleaning up temple areas in the area, providing trash bins and a sympathetic campaign to clean the village.

## **Conclusion**

Based on the description that has been explained previously there are several conclusions that can be formulated in this study.

First, the implementation of spiritual, economic, social and ecological accountability from the Koster-Ace campaign finance report is reflected in the character of the leader who holds the values of truth, morality, science, and is ready to serve the country. According to Satya Hredaya's teachings, sometimes humans often ignore the deepest whispers of the heart. The accountability of Koster-Ace's campaign finance reports is reflected in the heart is a guide, loyal to one's own conscience, regret will undoubtedly be reduced.

Second, the importance of accountability for the 2018 Bali regional head election campaign finance reports in the perspective of Tri Hita Karana is reflected in the campaign finance report, accountability as a metamorphosis of trust. The action of value rationality on the accountability of the Koster-Ace campaign finance reports in the 2018 Bali regional head election in the perspective of Tri Hita Karana, trust is created for activities that lead to religiosity (parahyangan accountability) and cultural activities (pawongan accountability). The rational act of instrumental accountability for the 2018 Bali regional head election campaign fund reports in the perspective of Tri Hita Karana, trust is created on economic activity (pawongan accountability). (2)

Third, the accountability form of the 2018 Bali regional head election campaign finance report in the perspective of Tri Hita Karana, both the depth and breadth of penetration of the Koster-Ace campaign fund report accountability activities in the 2018 Bali regional head election in the Tri Hita Karana perspective has been running in a balanced way in relation to and interpersonal communication so as to achieve an effective communication process. As reflected in the Koster-Ace campaign finance report, social capital consists of three components, namely trust, networks and norms.

Fourth, the implications of the form of accountability activities for the 2018 Bali regional head election campaign fund in the Tri Hita Karana perspective on social exchanges can be related to the implications of the Koster-Ace campaign fund report accountability activity in the 2018 Bali regional head election in the Tri Hita Karana perspective, with various phenomena. individual behavior in society over the accountability of campaign finance reports. Trust in the perception of the audience with an aligned position, on the implications of the form of accountability activities for the Koster-Ace campaign finance report in the 2018 Bali regional head election, both in the perspective of parahyangan accountability, pawongan accountability and palemahan accountability.

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