

THE ROLE OF NAHDLATUL ULAMA IN PROMOTING GOVERNMENT TRANSPARENCY AND ACCOUNTABILITY IN NORTH SUMATRA: AN ISLAMIC POLITICAL THOUGHT PERSPECTIVE

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ABSTRACT

This study examines the role of *Nahdlatul Ulama* in promoting government transparency and accountability in North Sumatra from the perspective of Islamic political thought. The study underscores the importance of implementing the principles of *good governance* to foster a system of governance that is transparent, accountable, and responsive to public needs. As one of Indonesia's largest Islamic civil society organizations, Nahdlatul Ulama plays a strategic role in exercising social oversight, advocating public policy, and providing political education grounded in Islamic ethical values. This research employed a qualitative descriptive-analytical approach based on library research and document analysis related to Islamic political thought and the socio-political practices of Islamic organizations at the regional level. The analysis was guided by the Islamic political concepts of *amānah* (trustworthiness), justice (*'adl*), consultation (*shūrā*), and *hisbah* as the principal analytical framework. The findings reveal that Nahdlatul Ulama contributes significantly to strengthening transparency and accountability in governance through policy advocacy, the promotion of public participation, and moral oversight of state administrators. These findings demonstrate that Islamic political thought provides a robust normative foundation for civil society participation in monitoring public authority and fostering governance that is oriented toward the public interest.

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INTRODUCTION

Transparency and accountability are fundamental principles that serve as the cornerstone of good governance. These two principles require that every stage of government administration be conducted openly, be accountable to the public, and provide adequate access for the public to obtain information and participate in monitoring both the

process and the outcomes of public policy (Achiriah et al., 2020). From the perspective of Islamic politics, transparency and accountability are not merely understood as administrative tools in governance but also as manifestations of fundamental Islamic values, such as amanah, justice ('adl), consultation (shura), and the moral responsibility inherent in every holder of power. Various studies indicate that the internalization of Islamic political values in governance can strengthen the implementation of good governance by enhancing integrity, openness, and accountability, as well as reinforcing public trust in government institutions (Wirman & Nasution, 2025).

As one of the largest Islamic civil society organizations in Indonesia, Nahdlatul Ulama holds a strategic position in social, religious, and national life. In addition to carrying out functions of da'wah, education, and religious guidance, Nahdlatul Ulama also serves as an active part of civil society in promoting the realization of democratic governance through the articulation of public aspirations, political education, public policy advocacy, and the exercise of social control over government administration (Rahman et al., 2024). This role demonstrates that Nahdlatul Ulama not only contributes to strengthening religious life but also bears a social responsibility to support the realization of transparent, accountable, participatory, and public-interest-oriented governance (Tanjung & Ritonga, 2022).

In the context of North Sumatra Province, Nahdlatul Ulama has an organizational structure that extends down to the regency and city levels and maintains fairly intensive institutional ties with local governments through various development programs, community empowerment initiatives, and public policy consultation forums. These conditions position Nahdlatul Ulama as both a strategic partner of the government and a civil society actor with the capacity to promote the implementation of the principles of transparency and accountability in local governance. Nevertheless, scholarly studies specifically examining Nahdlatul Ulama's contribution to strengthening transparency and accountability in local government in North Sumatra from the perspective of Islamic political thought remain relatively limited, necessitating a more comprehensive study (Siregar & Sarumaha, 2024).

The choice of the title "The Role of Nahdlatul Ulama in Promoting Transparency and Accountability in Local Government in North Sumatra: A Perspective from Islamic Political Thought" is based on the urgency to examine the empirical contributions of Nahdlatul Ulama—as an Islamic civil society organization possessing social legitimacy, broad influence, and close ties to the community—in fostering good governance. Amid various challenges in local governance—such as suboptimal public information transparency, limited community participation in policy oversight, and the continued potential for abuse of authority— Nahdlatul Ulama is viewed as having a strategic role in strengthening a culture of transparency, accountability, and public participation through the internalization of moral values, ethics, and Islamic political principles in national and state life (Ullah et al., 2025).

Furthermore, this study is motivated by the limited number of studies that specifically examine the role of Nahdlatul Ulama in North Sumatra Province in promoting government transparency and accountability from the perspective of Islamic political thought. In fact, Islamic political values such as amanah, shura, justice (adl), and masalahah are highly relevant as a normative foundation for building a system of governance that is integrity-driven, transparent, accountable, and oriented toward the public good. Therefore, this study is expected to contribute academically to the development of research on Islamic political thought, while also generating practical recommendations regarding the optimization of Nahdlatul Ulama's role as part of civil society in supporting the realization of transparent, accountable, participatory local governance that is oriented toward the interests and welfare of the community (Ronaldo et al., 2025).

METHOD

This study employs a qualitative approach with a descriptive-analytical design aimed at gaining a comprehensive understanding of the role of Nahdlatul Ulama in promoting transparency and accountability in governance in North Sumatra Province through the perspective of Islamic political thought (Zein et al., 2025). The informants in this study are individuals directly related to the research focus, including Nahdlatul Ulama officials in North Sumatra Province, North Sumatra Provincial Government officials who have a partnership with Nahdlatul

Ulama, and community leaders with knowledge and experience regarding Nahdlatul Ulama's contributions to promoting transparency and accountability in local governance (Adil et al., 2023).

Informants were selected using purposive sampling, which involves intentionally selecting informants based on specific criteria, such as relevance, experience, competence, and understanding of the issues under study. This technique is expected to yield data that provides an in-depth, contextual, and comprehensive understanding of the phenomenon at the center of the research (Roesadhi et al., 2025). The research was conducted in several stages, including preparation, selection of the research location and informants, data collection, data analysis, and the preparation of the research report. The preparation stage began with the formulation of the research problem, the development of a conceptual framework, and a literature review to serve as the theoretical foundation for the study. Subsequently, data collection was carried out through in-depth interviews, observation, documentation, and a literature review to obtain comprehensive data in line with the research focus. The use of these various data collection techniques is intended to facilitate the process of triangulation, thereby enhancing the validity, reliability, and credibility of the data obtained during the research (Nurrisa et al., 2025; Syahrizal & Jailani, 2023).

Data analysis was conducted qualitatively using an interactive analysis model that included the stages of data reduction, data presentation, and the continuous drawing and verification of conclusions. The analysis process was carried out from the initial data collection stage until the entire research process was completed, enabling the researchers to identify patterns, relationships, and meanings related to the role of Nahdlatul Ulama in promoting transparency and accountability in governance in North Sumatra Province (Aliefiarahma & Sasmita, 2025). Meanwhile, data validity was tested through the application of source triangulation, methodological triangulation, and member checks with informants as an effort to ensure the credibility, validity, objectivity, and reliability of the research results, so that all findings can be scientifically and academically justified.

RESULT AND DISCUSSIONS

The Role of Nahdlatul Ulama in North Sumatra in Promoting Transparency and Accountability in Local Government

Transparency and accountability in governance, from the perspective of Islamic political thought, are understood as part of the fundamental principles of leadership based on amanah—that is, a leader's moral and spiritual responsibility to Allah and society. In the tradition of Islamic politics, power is not viewed as an absolute right but rather as a trust that must be managed openly and fairly. The principle of shura (consultation) demands openness of information and public participation in the decision-making process, while the value of 'adl (justice) emphasizes that every public policy must be ethically and socially accountable. Therefore, transparency and accountability in modern governance are conceptually aligned with Islamic political teachings that emphasize honesty, responsibility, and oversight of power (Hidayat et al., 2025).

In the context of achieving transparent, accountable, and democratic governance, there is a public consensus on the importance of government accountability in managing local finances and publishing budget information. Making budget documents available to the public enables citizens to monitor the allocation and use of tax revenues, covering the entire cycle from planning to reporting. The right to information regarding the use of tax revenues is a fundamental right of the public, as local government budgets reflect established development priorities.

Regulatory frameworks, including Law No. 32 of 2004 on Regional Government and Law No. 33 of 2004 on Fiscal Balancing Between the Central and Regional Governments, have mandated provisions regarding transparency and the disclosure of regional finances. Both regulations affirm the principle of transparency in local financial management, requiring that all financial data—including the Local Revenue and Expenditure Budget (APBD) and budget implementation reports—be accessible and understandable to the public (Yatasha et al., 2023).

Nahdlatul Ulama in North Sumatra holds a strategic position as part of civil society, playing a role in promoting transparent and accountable local governance. Within the framework of good governance, non-state actors serve as both monitors and partners of the government in ensuring that public policies are implemented in accordance with the

principles of openness, participation, and accountability. In North Sumatra, Nahdlatul Ulama has a structured network extending down to the regency/city level, enabling it to reach a wide segment of the population and influence the dynamics of local policy.

Based on an interview with Munir Ritonga, a member of the North Sumatra Regional People's Representative Council (DPRD), he noted that, in addition, Nahdlatul Ulama is viewed as having a moral responsibility to oversee the administration of government so that it remains grounded in the principle of trust and oriented toward the public interest. According to the informant, transparency is a fundamental element in achieving good *governance*, given that the public has the right to access information regarding every policy established by the government. Furthermore, Munir Ritonga explained that Islamic organizations strive to build constructive relationships with the government through various dialogue forums, the articulation of public aspirations, and the provision of recommendations on public policies related to the public's interests. These findings indicate that Islamic organizations not only carry out religious functions through da'wah activities but also serve as elements of *civil society* that contribute to strengthening transparency, accountability, and local governance (Maritza & Taufiqurokhman, 2024).

The first role carried out by Nahdlatul Ulama is an educational function through the enhancement of political literacy and public awareness regarding the importance of government transparency. Through religious study sessions, discussion forums, sermons, and leadership training programs, values such as trustworthiness and justice are conveyed as acts of worship—as part of the moral obligations of public officials. Transparency in the management of local budgets, public services, and the distribution of social assistance is positioned not merely as an administrative requirement but as an ethical imperative in Islam (Khaz et al., 2026). With this approach, Nahdlatul Ulama frames public oversight as a collective responsibility of the Muslim community, thereby making public participation in monitoring policies more legitimate and a form of religious devotion.

In addition to its educational function, Nahdlatul Ulama also plays an advocacy role in the public policy process. This advocacy is carried out through hearings with local governments and regional legislative councils (DPRD), the submission of policy recommendations, and participation in public consultation forums. On several issues—such as the management of social assistance funds, education, and health services—the Islamic organization advocates for transparency regarding beneficiary data and budget distribution mechanisms to ensure they align with the principles of social justice. This advocacy is generally dialogic and constructive, employing a moral-religious approach to strengthen normative arguments regarding the importance of government accountability (Rusyidi, 2023).

This statement is reinforced by the results of an interview with Desy Wulan Dari, S.Sos., a Nahdlatul Ulama cadre, who explained that efforts to raise public awareness are carried out through various religious activities, such as religious study sessions, Friday sermons, Islamic discussions, and the organization's cadre development programs. According to her, the material presented does not focus solely on ritual aspects of worship but also encompasses the instillation of Islamic ethical values—such as honesty, trustworthiness, and justice—as well as the importance of fostering public awareness of their role in overseeing government administration.

This view aligns with the findings of an interview conducted with Muhammad Sofyan S.Sos, head of the public relations division of the North Sumatra Regional People's Representative Council (DPRD). He revealed that the government regards Nahdlatul Ulama as one of its strategic partners in supporting regional development efforts. He also explained that Nahdlatul Ulama is actively involved in various stages of the policymaking process, such as public consultation forums, the drafting of policy recommendations, and outreach activities for government programs. This involvement is seen as contributing to strengthening communication between the government and the public, thereby allowing public aspirations to be accommodated more effectively. Consequently, Nahdlatul Ulama's participation is viewed as capable of enhancing the government's responsiveness in formulating policies that align with the needs and interests of the community.

Furthermore, Nahdlatul Ulama exercises a function of social control over the practices of local government administration. This function is manifested in the form of criticism of policies deemed non-transparent, monitoring of

public budget spending, and emphasizing the importance of public officials' integrity. From an Islamic political perspective, accountability has not only an administrative dimension but also a theological one—namely, accountability before Allah SWT. Therefore, the criticism voiced by Nahdlatul Ulama carries a strong moral dimension and is often more effective in building social pressure on local governments to act in accordance with the principles of trustworthiness and justice (Maritza & Taufiqurokhman, 2024).

In carrying out its social control function, Nahdlatul Ulama tends to prioritize a persuasive and dialogic approach. Based on interview results, Erwin Pinayungan Dasopang, a member of the Executive Board of Nahdlatul Ulama in North Sumatra, explained that if a government policy is deemed not to meet the principle of transparency, the organization prefers to convey criticism and feedback through mechanisms of dialogue, deliberation, and constructive communication rather than through a confrontational approach. According to him, this strategy is adopted because Nahdlatul Ulama's primary objective is not to delegitimize or weaken the government, but rather to fulfill its oversight function as part of its moral responsibility to promote governance grounded in the values of trustworthiness, justice, and the public good (Sari & Sunhaji, 2025).

On the other hand, Nahdlatul Ulama in North Sumatra also serves as a government partner in the process of formulating and disseminating public policies. This collaboration is evident in the organization's involvement in forums for interfaith harmony, the economic empowerment of the community, and dialogues on social welfare policies. This partnership reflects the application of the principle of shura in the context of local governance, where decision-making is carried out through deliberation between the government and community representatives. Through this partnership model, transparency and accountability are promoted not only through oversight mechanisms but also through constructive institutional cooperation (Thamrin et al., 2025).

The government continuously strives to strengthen its synergy with Nahdlatul Ulama in the implementation of various regional development programs, particularly in the sectors of education, community empowerment, and the fostering of religious life. Informants explained that the partnership between the government and Nahdlatul Ulama plays a strategic role in building public trust in government policies. Furthermore, this collaboration is seen as capable of encouraging greater community participation in the regional development process by involving various segments of society in supporting the implementation of public policies (Achiriah et al., 2020).

Nevertheless, the effectiveness of Nahdlatul Ulama's role in promoting transparency and accountability still faces a number of structural and cultural challenges. Internal organizational fragmentation, politicization ahead of electoral contests, and limited technical capacity to understand regional budget documents can reduce the organization's ability to exercise optimal oversight. These challenges indicate that strengthening institutional capacity and organizational independence are crucial factors to ensure that the oversight role can be carried out consistently and not co-opted by short-term political interests.

Overall, Nahdlatul Ulama in North Sumatra functions as a political-moral actor that bridges Islamic values with modern governance practices. Through its educational, advocacy, social control, and institutional partnership functions, this Islamic organization contributes to building a culture of transparency and accountability at the local level. This role underscores that Islamic political values are not merely normative but have practical relevance in strengthening a system of government that is clean, open, and oriented toward the interests of the broader public.

Nahdlatul Ulama in North Sumatra Interprets Islamic Political Values Such as Amanah, Justice, and Masalahah in the Practice of Public Policy Oversight and Advocacy, as Well as a Comparison of Indonesian Islamic Political Figures in the Classical and Contemporary Eras

Islamic political values such as amanah, shura, 'adl (justice), and masalahah are normative principles that hold significant relevance in Nahdlatul Ulama's practice of public policy oversight and advocacy in North Sumatra. Within the framework of Islamic political thought, power is understood as a divine trust (amanah) that must be exercised in accordance with ethical principles and moral responsibility. Therefore, Nahdlatul Ulama's involvement in promoting

transparency and accountability in local government cannot be separated from the theological interpretation of these values as instruments for controlling power.

The principle of amanah is interpreted as the moral and spiritual obligation of public officials to manage state authority and resources honestly, transparently, and responsibly. In practice, Nahdlatul Ulama interprets amanah as an ethical standard for evaluating local government policies, particularly regarding budget management, the distribution of social assistance, and the delivery of public services. When indications of misconduct or a lack of transparency are found, the Islamic organization views this as a violation of the principle of amanah. Thus, the oversight function carried out is not merely administrative control but part of a religious responsibility to uphold public integrity (Sari & Sunhaji, 2025).

In order to gain a more comprehensive understanding of the implementation of the value of amanah in governance, based on an interview with Zulkifli Sitorus, secretary of the North Sumatra Regional Chapter of the Nahdlatul Ulama (PWNU), he explained that amanah is a fundamental value that must be inherent in every leader when carrying out governmental duties and responsibilities. According to the informant, public office should not be understood merely as a form of administrative authority but rather as a trust that encompasses moral, ethical, and spiritual dimensions; therefore, its execution must be accountable both to Allah SWT and to the public (Wirman & Nasution, 2025).

Furthermore, he stated that every public policy should be formulated and implemented based on the principles of honesty, transparency, and a commitment to the public interest. From this perspective, the value of amanah serves not only as an ethical guideline for government officials but also as the foundation for Nahdlatul Ulama in carrying out its oversight function regarding public policies. The informant emphasized that Nahdlatul Ulama has a responsibility to provide constructive input, criticism, and oversight whenever government policies are deemed not to fully reflect the principles of transparency and accountability.

The findings of this study indicate that the value of amanah is not only understood as a normative concept in Islamic teachings but has also been actualized as an ethical foundation in the practice of overseeing government administration. Thus, the implementation of the value of amanah contributes to fostering transparent, accountable governance that is oriented toward the interests and well-being of the community. These findings show that Nahdlatul Ulama's interpretation of amanah in North Sumatra does not stop at the level of individual morality but has evolved into a social mechanism for overseeing government administration. This demonstrates that Nahdlatul Ulama performs a social control function through an ethical approach aimed at ensuring the accountability of government officials (Rahman et al., 2024).

Furthermore, the principle of shura is understood as a deliberative mechanism in the political decision-making process. In the context of local government, shura is interpreted as the obligation to open space for public participation in the formulation and evaluation of public policy. Nahdlatul Ulama promotes the practice of public consultation, policy dialogue, and consultative forums as forms of implementing the value of shura. If policies are formulated behind closed doors and in an elitist manner, this is viewed as contrary to the participatory principle that forms the foundation of Islamic political ethics. Therefore, advocating for transparency in the legislative process and budget planning is a concrete manifestation of the internalization of the value of shura in the local context (Tanjung & Ritonga, 2022).

Based on an interview with Desy Wulan Dari, S.Sos, the principle of shura or deliberation is viewed as one of the fundamental values in building harmonious relations between the government and the public. The informant explained that every public policy should ideally be formulated through a deliberative process involving various segments of society, including Nahdlatul Ulama as part of civil society. According to her, Nahdlatul Ulama's involvement in the policy-making process is realized through various forms of participation, such as hearings with the government, public discussion forums, the expression of public aspirations, and ongoing communication with local governments (Siregar & Sarumaha, 2024).

He also noted that such participation constitutes a concrete implementation of the principle of shura, which positions consultation as the primary mechanism for building consensus and collectively resolving various public issues. Furthermore, he emphasized that the government's openness to receiving criticism, feedback, and public aspirations is a key indicator in achieving democratic, transparent, and accountable governance. Therefore, the principle of shura is not only understood as a normative teaching in Islam but also holds significant relevance in strengthening participatory, responsive governance practices oriented toward fulfilling the interests of the public (Hidayat et al., 2025).

The principle of 'adl (justice) serves as an evaluative parameter for the substance of local government policies. From an Islamic political perspective, justice does not merely signify formal equality but also entails the proportional distribution of benefits that prioritizes vulnerable groups in society. Nahdlatul Ulama in North Sumatra interprets this value as a normative foundation for critiquing policies that have the potential to cause social inequality or discrimination in public services. Thus, policy advocacy is carried out to ensure that budget allocations and regional development programs reflect the principle of social justice (Yatasha et al., 2023).

Based on an interview with Munir Ritonga, a member of the North Sumatra Regional Legislative Council (DPRD), it was revealed that the principle of justice is viewed as one of the main foundations for governance oriented toward the public interest. He also explained that the government is committed to realizing inclusive public services by providing services that are equally accessible to all segments of society, regardless of religious background, ethnicity, or social status. This commitment is realized through the formulation and implementation of development programs designed to provide proportional benefits to all community groups. Furthermore, he noted that the application of the principle of justice is reflected not only in the equitable distribution of development outcomes but also in efforts to maintain transparency at every stage—from the formulation to the implementation—of public policy. This transparency is intended to ensure that the public has equal opportunities to obtain information, access public services, and participate in the development process.

In this context, the government also provides a platform for Nahdlatul Ulama to express its views, provide input, and offer recommendations on policies related to the public interest. According to informants, Nahdlatul Ulama's involvement serves as a means of strengthening public participation, which in turn supports the creation of a more just, transparent, and accountable system of governance. Thus, the principle of justice is not merely interpreted as the equitable distribution of development benefits but also as an effort to ensure the equality of citizens' rights to participate in and benefit from every public policy (Zein et al., 2025).

Meanwhile, the concept of *maslahah* is understood as a policy orientation toward the common good and the protection of public interests. In its oversight practices, Nahdlatul Ulama uses *maslahah* as an analytical framework to assess the extent to which government policies have a tangible positive impact on the broader community. Policies that do not provide substantial benefits or that only benefit certain groups are considered inconsistent with the principle of *maslahah*. Therefore, Nahdlatul Ulama serves not only as a critic but also as a provider of alternative policy recommendations that are more oriented toward collective well-being (Achiriah et al., 2020).

The concept of *maslahah* is one of the values receiving primary attention in the findings of this study. Based on an interview with Erwin Pinayungan Dasopang, a member of the Executive Board of PWNU North Sumatra, he explained that the primary orientation of every public policy should be directed toward achieving optimal benefits for society. According to him, the success of a policy is not only measured by administrative aspects or the level of achievement of established programs, but also by the policy's ability to improve public welfare, reduce social inequality, and strengthen religious life and values of solidarity within society. He stated that Nahdlatul Ulama bears a moral responsibility to ensure that every government policy remains grounded in the principle of the public good. This responsibility is fulfilled through various forms of participation, such as exercising oversight functions, conveying public aspirations, providing recommendations, and developing alternative solutions to various issues emerging in society. In the informant's view, Nahdlatul Ulama's role is not limited to criticizing government policies

but is also directed toward making constructive contributions to support the formulation, implementation, and evaluation of public policies so that they better align with the needs of society.

The results of this study indicate that the concept of *masalah* is not only understood as a normative principle in Islamic teachings but has also been implemented as an ethical foundation in the functioning of Islamic organizations as part of civil society. Through this role, Nahdlatul Ulama contributes to strengthening governance oriented toward the public interest, improving community welfare, and applying the principles of good governance. Thus, Nahdlatul Ulama not only oversees government policies but also serves as a strategic partner in promoting regional development that is more participatory, transparent, and accountable (Yakub et al., 2023).

As times have changed, Islamic political thought in Indonesia has undergone a transformation that is more contextual and adaptive to modern systems of government. Contemporary figures such as Nurcholish Madjid, Abdurrahman Wahid, Amien Rais, and Jalaluddin Rakhmat have developed these concepts within the framework of democracy, good governance, and public participation. They emphasize that transparency is an integral part of public information disclosure, while accountability is not only owed to God but also to society through legal mechanisms and democratic institutions. Thus, Islamic values serve not only as a normative foundation but are also implemented within modern political systems (Azca et al., 2023).

In this context, the ideas of prominent Indonesian Islamic political figures also provide a conceptual foundation that strengthens the role of these Islamic organizations. Classical-era figures such as Mohammad Natsir and Ahmad Dahlan emphasized the importance of the values of trustworthiness, honesty, and justice as the primary foundations of leadership. Meanwhile, contemporary figures such as Nurcholish Madjid and Abdurrahman Wahid have developed these values within the framework of modern democracy, transparency, and public participation. This comparison demonstrates a continuity of values, albeit with a more contextual and institutional approach in the contemporary era (Rahman et al., 2024).

The research findings also indicate that the informants view the ideas of Islamic political figures—both from the classical and contemporary eras—as still holding strong relevance for current governance. Based on the interview with Abror, the values taught by figures such as Ahmad Dahlan and Mohammad Natsir—namely, trustworthiness, honesty, and justice—remain guiding principles for Islamic organizations in carrying out their social functions and in overseeing the government. However, according to the informants, the application of these values in the modern era needs to be adapted to the evolution of the democratic system, so that Nahdlatul Ulama serves not only as a *da'wah* institution but also as an active part of civil society that monitors public policy through mechanisms of dialogue, advocacy, and participation in various governmental forums (Batubara et al., 2021).

This view is reinforced by an informant from the North Sumatra Provincial Government, who stated that the government views Nahdlatul Ulama as a strategic partner in strengthening democratic governance. The collaboration between the government and Nahdlatul Ulama is seen as capable of enhancing transparency, improving accountability, and encouraging public participation in the regional development process. Thus, the values of Islamic politics are not only understood as a normative foundation but have also been implemented in governance practices through constructive cooperation between the government and civil society organizations.

Conceptually, the internalization of the values of *amanah*, *shura*, *‘adl*, and *masalah* in oversight and advocacy practices demonstrates that Nahdlatul Ulama operates on two dimensions simultaneously: the normative-religious dimension and the socio-political dimension. In the normative dimension, these values serve as an ethical foundation for assessing the legitimacy of power. Meanwhile, in the socio-political dimension, these values are translated into concrete actions such as budget oversight, participation in policy forums, “ ” and criticism of non-transparent governance practices. The integration of these two dimensions demonstrates that Islamic political thought has practical relevance in strengthening local government governance (Masshanty, 2025).

A comparison of Indonesian Islamic political thought between the classical and contemporary eras reveals both continuity in values and a shift in approach to understanding government transparency and accountability. In the

classical era, figures such as Mohammad Natsir and Ahmad Dahlan placed greater emphasis on normative aspects—namely, the importance of trustworthiness, honesty, and justice as the moral foundation of leadership. Accountability, from this perspective, was understood as a spiritual, individual responsibility—that is, accountability to God—while transparency had not yet been explicitly formulated as a systemic concept but was reflected in the values of honesty and personal openness among leaders (Tamirano, 2024).

In contrast, in the contemporary era, the thought of figures such as Nurcholish Madjid and Abdurrahman Wahid demonstrates a more contextual and practical development. These fundamental Islamic values are not only understood as individual ethics but are also translated into modern political systems such as democracy, good governance, and public participation. Transparency is understood as the openness of public information accessible to the public, while accountability is directed not only toward God but also toward the people through legal and institutional mechanisms. Thus, the main difference lies in the approach: the classical era was normative-religious in nature, whereas the contemporary era is institutional and systemic, without departing from the same fundamental Islamic values (Hasyim & Munasir, 2023).

Based on interviews with informants from Nahdlatul Ulama and the North Sumatra Provincial Government—namely Muhammad Sofyan S.Sos and Zulkifli Sitorus—it was found that there are both similarities and differences in perspective regarding the interpretation of the implementation of Islamic political values in local governance. Informants from Nahdlatul Ulama tended to focus their discussion on the normative and ethical dimensions, placing the values of amanah, shura, justice, and maslahah as the primary foundations for carrying out oversight functions and social control over government administration. In the informants' view, these values serve as a moral compass guiding Islamic organizations to play an active role in ensuring that government policies remain oriented toward the public interest (Al Hashas et al., 2025).

On the other hand, according to Munir Ritonga, a member of the North Sumatra Regional People's Representative Council (DPRD), the implementation of Islamic political values is interpreted from an administrative and institutional perspective. The primary emphasis is placed on efforts to improve the quality of public services, strengthen bureaucratic transparency, and expand public participation in the regional development process. Although they hold different viewpoints in line with their respective institutional roles, both groups of informants share a common understanding that collaboration between the government and Islamic organizations is a strategic element in realizing transparent, accountable, participatory, and public-interest-oriented governance. These findings indicate that these differing perspectives do not reflect a conflict but rather demonstrate a division of roles that complement one another in supporting regional governance in accordance with the principles of good governance.

Thus, Nahdlatul Ulama's interpretation of Islamic political values in North Sumatra does not remain at the conceptual level but is realized through systematic practices of social oversight and public policy advocacy. These values serve as a framework for public ethics that reinforces demands for transparency and accountability in local government, while also affirming that Islamic politics in a local context can contribute to the strengthening of substantive democracy and governance oriented toward the interests of the broader public.

CONCLUSION

Based on the research findings and discussion, it can be concluded that Nahdlatul Ulama in North Sumatra plays a significant role in promoting transparency and accountability in local government administration. This role is manifested through various forms of participation, including conveying public aspirations, providing input on public policy, exercising social control, and engaging in dialogue and consultation forums with local governments. Interview results indicate that Nahdlatul Ulama not only carries out the functions of da'wah and religious guidance but also serves as part of *civil society* that helps ensure government administration remains oriented toward the public interest, the principle of openness, and public accountability. On the other hand, the North Sumatra Provincial Government

views Nahdlatul Ulama as a strategic partner that contributes to strengthening communication with the public, increasing public participation, and supporting the implementation of the principles of *good governance*.

Furthermore, this study shows that Islamic political values—including amanah, shura, justice, and maslahah—remain highly relevant in the practice of local governance. The value of amanah is understood as a moral foundation that demands integrity and accountability in governing, while shura is realized through community involvement in the policy-making process via dialogue and deliberation. Meanwhile, the value of justice is reflected in the government's efforts to provide public services that are equitable, inclusive, and non-discriminatory, while maslahah serves as the primary guiding principle in promoting policies that benefit the broader public interest. The study's findings also indicate that Islamic organizations and local governments hold mutually complementary perspectives in implementing these values. Nahdlatul Ulama places greater emphasis on oversight functions based on ethics and morality, while the government emphasizes institutional aspects, public services, and governance. Synergy between these two parties is a key factor in supporting the realization of local government that is transparent, accountable, participatory, and oriented toward public welfare.

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