



Analysis Of Compliance, Transparency, And Accountability Of The
X Party Campaign Fund Report In South Sumatra In The
Management Of Receipt And Use Of Campaign Funds

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ARTICLE INFORMATION	ABSTRACT
Received: 19 th , July 2025 Revised: 19 th , November 2025 Accepted: 30 th , April 2026 <i>Keywords:</i> campaign finance, compliance, transparency, accountability, South Sumatra	This study analyzes the compliance, transparency, and accountability levels in the campaign finance reports of Party X in South Sumatra, focusing on the management of campaign fund receipts and expenditures. Utilizing a qualitative case study approach, data was gathered through document studies, observation, examination of campaign fund financial reports, and a review of literature on regulations and best practices in campaign fund accountability. Findings indicate efforts toward compliance with existing regulations, yet significant challenges remain in achieving optimal levels of transparency and accountability in campaign fund management. Factors such as insufficient understanding of applicable regulations, lack of awareness regarding the importance of transparency, and complex political pressures and interests often hinder progress. Implications suggest the need for campaign finance reform and increased commitment from stakeholders to enhance integrity and accountability in the political process

INTRODUCTION

The election process is a crucial element in the democratic system, where campaign funding is one of the most important factors in the smooth running of political campaign activities. These campaign funds can come from various sources, such as political parties, donations from legislative candidates, as well as other parties involved in the political process. The management of campaign funds must be carried out carefully and transparently in accordance with applicable legal provisions. This is important to ensure that any expenditure made by a political party or legislative candidate in a political campaign can be accounted for. Thus, the integrity and public trust in the general election process can be well maintained.

In Indonesia, the regulation of the use of campaign funds is supervised by the Election Law such as KPU Regulation No. 18 of 2023 concerning the General Election Campaign Fund and Law Number 7 of

2017 concerning General Elections, which demands that each party report the receipt and use of their campaign funds. However, the increasing role also carries the risk of abuse and lack of transparency in the management of campaign funds in Indonesia. Therefore, it is important for related parties to ensure that campaign funds are used in accordance with applicable regulations and are honestly reported to prevent abuse and increase transparency in the election process in this country.

Compliance with applicable rules and regulations, including those governing the receipt and use of campaign funds, is the main foundation of the integrity of the political process. Transparency in campaign fund reporting is important because it encourages accountability and provides a better understanding to the public of the resources used by political parties. Accountability, on the other hand, demands a clear accountability for the use of campaign funds as well as appropriate sanctions for violations that occur.

In recent years, Indonesia has experienced several corruption cases related to campaign funds. For example, in the Simultaneous Election in 2019, there was a significant misappropriation of campaign funds, with campaign funds used for other activities such as donations to candidates for DPR members and other operations, as well as the absence of campaign innovations carried out by candidates and parties. (Sugiwa et al., 2015)

Although Indonesia already has a strong regulatory framework related to the management of campaign funds, its implementation at the regional level often poses its own challenges, one of which is South Sumatra Province. South Sumatra as one of the provinces in Indonesia with a fairly large population, has a complex political dynamic. This has implications for the amount of campaign funds circulating in every election in the region. Therefore, it is important to analyze compliance, transparency, and accountability of the Party X Campaign Fund Report in South Sumatra in managing the receipt and use of campaign funds.

With reference to the principles of compliance, transparency, and accountability, this research aims to conduct an in-depth analysis of the Party X campaign fund report in South Sumatra, especially in the context of managing the receipt and use of campaign funds. Party X in South Sumatra, as one of the political parties participating in the general election, has the responsibility to report campaign funds in an obedient, transparent, and accountable manner. The Campaign Fund Report consists of the Initial Campaign Fund Report (LADK), the Campaign Fund Donation Receipt Report (LPSDK), and the Campaign Fund Receipt and Expenditure Report (LPPDK). The three reports must be prepared and submitted according to the schedule that has been set and regulated by the General Election Commission (KPU).

According to (Andini et al., 2018) in their research entitled "Analysis of Compliance, Transparency, and Accountability of Political Party Campaign Fund Reports in the Management, Receipt, and Use of Campaign Funds (Case Study at the Sidoarjo Regency KPU)" said that the audit report of political party campaign funds shows that in general it has complied with, but there is still transparency in the receipt and use of campaign funds. Political parties participating in the election have not revealed all information regarding the receipt and use of campaign funds, and have not recorded in full in the report provided by the KPU. This shows the community of political party campaign funds, especially since not all individual donations are reported. Political parties need to carry out the principle of accountability by transparently revealing the source and use of campaign funds.

Meanwhile, according to (Sugiwa et al., 2015) in a study entitled "Analysis of the Compliance Level of Reporting Campaign Funds for Political Parties Election Participants Based on the Audit Results of the Campaign Fund Report in Bali Province in the 2014 Legislative Election" stated that as a whole political parties in Bali have complied with all the rules related to reporting campaign funds, there is only 1 (one) party at the provincial level that does not report their campaign funds.

Based on the background, the author wants to answer two problems, namely:

1. Is the Campaign Fund Report of Party X in South Sumatra already in compliance with Law No.7 of 2017 concerning General Election (State Gazette of the Republic of Indonesia Year 2017 Number 182, Supplement to the State Gazette of the Republic of Indonesia Number 6109) as amended by Law No.7 of 2023 concerning the Determination of Government Regulation in Place of Law No.1 of 2022 concerning General Elections into Law (State Gazette of the Republic of Indonesia Year 2023

Number 54, Supplement to the State Gazette of the Republic of Indonesia Number 6863), PKPU No. 18 of 2023 concerning the General Election Campaign Fund, Decision of the General Election Commission Number 1190 of 2023 concerning Technical Guidelines for Opening and Closing Special Accounts of Campaign Funds, and Decision of the General Election Commission Number 1677 of 2023 concerning Technical Guidelines for Reporting General Election Campaign Funds.

2. Has the X Party Campaign Fund Report in South Sumatra met the principles of transparency and accountability?

LITERATURE REVIEW

Compliance Audits

According to Arens et al., (2020), an attending audit is carried out to determine whether an entity being audited follows special procedures, rules, or regulations established by a higher authority. According to the Indonesian Accountants Association (IAI) in Irsutami et al., (2020), the audit includes collecting and examining evidence to determine whether the company's financial and operational activities meet regulatory or statutory requirements. Optimization contained in it is the process of determining the extent to which a company agrees with laws, legal policies, contracts, and government regulations.

Audits include a series of steps by auditors to assess and fulfill company compliance with applicable regulations, laws, policies, and standards. Quoted from Proxis GRC Indonesia, (2023) in the article entitled Compliance Audit - Review of Compliance with Laws and Regulations, the compliance audit process is planning and preparation, determining scope (scope definition), gathering information and documentation, closing risk assessment, system internal control evaluation, compliance testing, announcement and evaluation of compliance, discussion of reports and recommendations, presentation of audit results, and finally further review.

Campaign fund compliance audit is one form of legal compliance audit regulated in PKPU No. 18 of 2023 Article 97. Following with the standard of Institute of Public Accountants Indonesia, (2022), this audit is carried out within the framework of the Insurance Alliance using the Insurance Alliance Standard (SPA) 3000 (Revision 2022), by KPU Decision No. 1815 Year 2023 Chapter III. This insurance alliance aims to obtain sufficient and appropriate evidence to state a conclusion designed to increase the degree of confidence of the intended user. The opinion of the compliance audit of the Campaign Fund Report is regulated in Article 97 Paragraph (3) of PKPU No. 18 of 2023, which complies with all material matters and doesn't comply with one or more material assertions.

Transparency and Accountability

Transparency points to the freedom to obtain information about government activities. In this context, transparency is an information system that is developed so that the public can access various information about public services. According to The Transparency and Accountability Initiative (TAI), transparency not only provides raw information, but the information must be presented in clear language, easily understood, and in a format that is appropriate for various stakeholders and must be available in sufficient time to analyze and evaluate, as well as the engagement of relevant stakeholders. Large amounts of raw information that are public can cause opacity rather than transparency.

Transparency in campaign funds means providing clear, accurate, and timely information about the use of campaign funds. Transparency helps ensure honesty and public trust in the election of leaders. In the context of campaign funds, transparency is very important to maintain compliance with regulations and increase public confidence in the democratic process.

Accountability is a standard and procedure used by the government to account for its actions to the owner of the mandate or the people. Accountability concerns accountability to the public for every activity carried out. Quoted from The Transparency and Accountability Initiative (TAI) according to Jonathan Fox, accountability in politics is an arena of conflict about whether and how those in power are held accountable for the decisions they make to the public. This can help to emphasize that accountability is not just a set of

institutional mechanisms or institutional procedures but is a challenge, contestation, and change (translated from <https://taicollaborative.org/> by the author).

Transparency and accountability are very closely related. Transparency allows the public to know what the government is doing, while accountability allows the public to know how the government carries out its duties. In this context, transparency is a requirement for achieving the principle of accountability. Without transparency, accountability will be meaningless, and without accountability, transparency is also meaningless. Research shows that increased accountability will increase transparency, and vice versa. With increasing transparency, the public can know the policies that will or have been taken by the government, so that mutual trust is created between the government and the community (Hermansyah et al., 2018)

Campaign Fund

Following General Election Commission Regulation Number 18 Of 2023 Concerning General Election Campaign Funds in Article 1 paragraph (20), the Campaign Fund of Election Participants hereinafter referred to as the Campaign Fund is several costs in the form of money, goods, and services used by Election Participants to finance Campaign activities. Campaign funds are regulated in Law Number 7 of 2017 concerning General Elections and KPU Regulation Number 18 of 2023 concerning Campaign Funds. This rule aims to ensure transparency and accountability in the management of campaign funds, to avoid misuse of funds and money politics.

The practice of money politics aims to get support from the public so that they can be elected in the election. The community will receive instant rewards in the form of cash given by certain political candidates or contestants to influence their choices (Mawardi et al., 2022). The political problems of money in elections, especially political dowry and buying and selling votes, have a wide impact. In the short term, these two diseases will damage the momentum of the five-year elite circulation. This should be an opportunity to show the sovereignty of the people. Meanwhile, the long-term impact is that a colorful post-election government with money politics is feared to be trapped in a vicious circle of corruption politics. The common thread, political dowry, and buying and selling votes will make the cost of winning the election more expensive and at risk of political corruption (Ghaliya & Sjafrina, 2019). There are several factors in the occurrence of money politics, namely economic limitations, low education, weak supervision, and habits and traditions (Fitriani et al., 2019).

Based on PKPU No. 18 of 2023 concerning General Election Campaign Funds and Law No. 7 of 2017 concerning General Elections, Campaign Funds sourced from the Candidates concerned, Political Parties, Legal Donations from other parties, and State Revenue and Expenditure Budgets. In the management of campaign funds, political parties participating in elections are required to routinely and transparently report the receipt and expenditure of campaign funds to the relevant election supervisory body or government agency. The report should include detailed information about the origin of the funds, the amount received, as well as how the funds are used.

In addition, there is a limit to the amount of Campaign Funds that can be accepted, as stipulated in Article 34 Paragraph (1) and (2) PKPU No. 18 of 2023 as well as Article 331 Paragraph (1) and (2) of Law No. 7 Years 2017. During the campaign period, political parties can only receive a maximum campaign fund donation of Rp2,500,000,000.00 from individuals and Rp25,000,000,000.00 from groups, companies, and/or non-governmental business entities.

If the amount of donations received exceeds the set limit, political parties are not allowed to use the funds. They are required to report the excess funds to the KPU through the Provincial KPU and submit the donation to the State Treasury no later than 14 days after the Campaign period ends. The sanctions given include cancellation as an election participant, fines, and imprisonment under the provisions stipulated in Law No. 7 of 2017 Article 338 Paragraph (1) to Paragraph (4), Article 525 paragraph (2), Article 526 paragraph (2), Article 527, and Article 528 paragraph (1).

RESEARCH METHODS

This research will use qualitative research methods with an analytical descriptive approach. The data collection techniques used are document studies, observations, examination of party campaign fund reports, and literature reviews on rules and best practices in campaign fund accountability. The data collected will be analyzed using qualitative data analysis techniques. The results of the research will be in the form of words and sentences obtained and processed based on the data collected.

RESULT AND DISCUSSION

Compliance of Campaign Fund Report on Related Laws and Regulations

Based on the Decision of the General Election Commission No. 1815 the Year 2023 as amended by the Decision of the General Election Commission Number 210 of 2024 concerning Technical Guidelines for the Implementation of the Audit of the Campaign Fund Report of the General Election Participants, there are 11 (eleven) Assertion of Political Parties Participating in the General Election in 2024 regarding the Campaign Fund Report that will be audited in compliance by the Public Accounting Firm to Law No. 17 of 2017 and General Election Commission Regulation No. 18 of 2023.

From 18 (eighteen) DPC Regency/City Party X Participants in the 2024 Election in South Sumatra Province have been audited for compliance by the Public Accounting Firm (KAP) Y, with the audit results showing that the District/City DPC Party X has complied, but there are still several District/City DPC whose results are not compliant. The non-compliance is caused because the District/City DPC did not submit the Campaign Fund Report; the party did not close the RKDK; the party did not attach a certificate of the closure of the RKDK from the bank; the party did not attach the RKDK bank's checking account; the party did not report the campaign funds under the Law and PKPU; and the party reported that the campaign fund report was not following the specified reporting time. However, even though a high level of compliance is seen in the submission of the report, there are still some minor shortcomings in certain documentation, such as the lack of deep details on the use of funds for several more complex expenditure posts. This shows that while generally complying with regulations, there is room for improvement in the consistency and detail of the report.

Transparency and Accountability of Party X in South Sumatra General Election Participants for the

Report on the Acceptance and Use of Campaign Funds in the 2024 General Election

Transparency and accountability of the financial statements of party X campaign for election participants in South Sumatra which was audited by the Public Accountant Office (KAP) Y as a professional and qualified auditor and reporting to the General Election Commission (KPU) as a democratic election organizer is a political process to test these principles. The application of the principle of transparency and responsibility is very important in a democratic government system so that all democratic actors are invited and involved to know, control, and carry out their roles so that the ideals of good governance can be achieved easily and optimally. In addition, holding dignified elections can produce leaders who are credible, honest, and not affected by the interests of contributors and other outside influences that can affect public productivity and support while in office.

The party's determination to be transparent and accountable in campaign funding is an important step to show its strengths and weaknesses to the public. This is intended so that the public can provide financial support for a credible, inclusive, and participatory political process. Transparency in the campaign fund report is also a form of political education that is expected to be carried out by all political institutions in a democratic country. Political parties are mass organizations that support the foundation of democracy and act as political instruments in carrying out political duties for the benefit of the common good.

The public and election organizers appreciate transparency and accountability in the campaign fund report because there is a real demand and strong incentive to participate in the development and supervision of the nation's development process and the functioning of a fair democracy. The momentary desire of the community to spare money, goods, and services to vote for candidates for people's representatives will one day paralyze the common sense of the people and make them unable to no longer care about the interests and obligations of the people's representatives. On behalf of the people, they carry out their duties in planning,

discussing, and deciding all the benefits and social needs of a generation. If the decision is for the benefit of the people, then his welfare increases, but on the contrary, it is the people who suffer.

The honesty and integrity of the political parties participating in the election in reporting campaign funds transparently and responsibly during the campaign and election celebration provides a foundation for leaders in political positions who will devote themselves to serving and will most likely work for the good of the people.

Transparency and accountability of campaign fund reporting are very important because, in addition to preventing money politics in general elections, it is also useful to urge efforts to realize a clean and feasible democracy in Indonesia, especially in South Sumatra. However, the reality in the field shows that to realize truly open and accountable campaign fund reporting, there is still a lot of work and challenges to be done, not just a formality, but must start with a strong intention and willingness to realize transparency and accountability.

KPU and KAP emphasized that transparency and accountability of campaign funds are very important because candidates and political parties will serve public services. However, political parties have not been serious in reporting campaign funds because they have not felt the direct benefit. Society is pragmatic and apathetic to politics and wants rewards or benefits just before they want to vote. Ideally, eligible citizens should vote without being paid or political money. Political money arises because of the demands of society such as classical economic law (offer and demand). To end monetary policy, comprehensive action is needed to break supply and demand chains in political markets.

In a democracy, transparency and accountability of campaign funds are very important. However, it is still a problem in developing countries. Political education can be a solution, and all actors of democracy must be active. Election organizers, political parties, and the people have an important role in ensuring a good and dignified democracy.

Transparency and Accountability Level of Campaign Fund Report

Following the assessment of the feasibility of the Campaign Fund Report, the level of transparency and accountability of campaign fund reporting is difficult to know. This is because many still do not include a list of donors when compiling campaign fund reports either individually or in groups, even though they make their reports, most of which have no value or nothing. Campaign fund reports are often considered only as a formality that must be met by political parties, without any serious intention to increase transparency and accountability in the financial management of political parties and to advance democratic values. Although it is difficult to measure the level of transparency and accountability of the campaign fund report, several factors make political parties less transparent and accountable for the use of campaign funds. These factors include weaknesses in the administration of political parties, especially in the secretariat and finance sections; weak law enforcement; lack of political commitment from party leadership; lack of direct incentives for political parties participating in elections; and unclear rules governing demand and supply in democratic markets, especially during elections.

There are various factors and reasons why political parties and parliamentary candidates are not fully transparent and accountable in terms of receiving and spending campaign funds during the general election. Although the participation of political parties in the election process has a significant role in determining the level of transparency and accountability in reporting campaign funds, it is not the only influencing factor. Some other factors that also contribute to the low level of transparency and accountability in the use of campaign funds include the lack of strict regulations related to the financial reporting of political parties, the lack of effective supervision from related institutions, and low awareness of the importance of transparency and accountability among political parties and candidates for parliament. Therefore, more serious and comprehensive efforts are needed from various parties, including the government, election supervisory agencies, political parties, and civil society to increase transparency and accountability in the receipt and expenditure of campaign funds in elections so that the democratic process can run better and more fairly.

Political parties that are not transparent and are not accountable in reporting the receipt and use of campaign funds in elections, can cause their members to engage in criminal acts of corruption. In addition, this can also result in the party's power being taken over by the largest campaign funders who will eventually act in their interests, not the interests of the general public. The transparency and incompetence of political

parties in reporting the receipt and use of campaign funds in general elections can lead to the involvement of party members in criminal acts of corruption. In addition, this can also result in the party's power being taken over by the largest campaign funders who will eventually act in their interests, not the interests of the general public.

Transparency and accountability in reporting the receipt and use of campaign funds still have not reached the ideal level expected by various related parties, such as the Public Accountant Office which audits the campaign funds, the KPU as the general election organizer, and state legal experts as representatives of the people and all citizens. Joint efforts are needed from all parties involved in the democratic process to increase awareness of their respective rights and responsibilities, and to create elections with integrity and a just democracy for all citizens. Researchers believe that the active participation of all citizens and components of society is very important in building a healthy democratic foundation, starting from honest and transparent reporting on the receipt and use of campaign funds.

Constraints of Transparency and Accountability of Campaign Fund Report

The constraints of transparency and accountability of the X party Campaign Fund Report in South Sumatra are seen in several aspects. The first aspect is from the supervision of the KPU. The General Election Commission (KPU) faces obstacles in overseeing the Special Account of the Campaign Fund (RKDK) and the Initial Report of the Campaign Fund (LADK) for the 2024 Election. Restriction of access to supervision by the KPU hinders the implementation of the supervisory duties of the Indonesian Election Supervisory Agency (Bawaslu). This causes Bawaslu to be unable to read the report to the fullest so that effective supervision of campaign funds is disrupted.

The second aspect that needs to be considered is accountability and transparency in the practice of reporting campaign funds. The involvement of various parties is essential to creating a transparent and accountable environment in the disclosure of campaign funds. The KPU must hold an extension program to convey the importance of accountability in reporting campaign funds to the wider community. Political parties running the election must report all income and expenditures for the campaign, including those made by legislative candidates. This obligation also applies to prospective DPD members. The second step that can be taken by the KPU is to urge the government to make laws and regulations that increase transparency and accountability in reporting campaign funds. Regulations regarding the disclosure of campaign funds are still considered an administrative affair only without a strong legal impact. The closure of the illicit fund flow case in the 2024 Election campaign shows that clear and firm rules regarding criteria or requirements related to transparency and accountability still need to be improved.

The next aspect is that there is a gap between the report and reality, which leads to suspicion that some of the campaign funds are not reported correctly. The step that can be taken by the KPU is to work with Bawaslu to increase supervision and provide wider access to the community. In addition, clear and firm rules and strong rule enforcement need to be improved to prevent corruption and ensure a clean election process. The next aspect is the limited resources and capacity as well as the involvement of external parties that are not clear. Political parties or candidates often face limited resources and capacity to conduct comprehensive and accurate reporting. The involvement of external parties that are not clear or well recorded in the campaign fund report can complicate transparency and accountability.

Recommendations to Increase Transparency and Accountability of Campaign Fund Reports

With limitations and obstacles in uncertain situations as well as various challenges that must be faced, it is important to maintain hope and optimism that every problem has solutions and solutions that must be followed to achieve the goals desired by all parties involved in the development of the nation and state. In this context, several things can be considered to increase transparency and accountability in reporting campaign funds.

Strengthening regulations and regulations is the most important thing that can be considered. Regulations and regulations related to campaign fund reporting should be clarified, tightened, and also detailed. Where this regulation is thirsty includes clear requirements on what to report, reporting deadlines, and strict sanctions for violations. Establish strict and effective sanctions for violations in reporting campaign funds. This is important to improve compliance and enforce the rules firmly.

Not only strengthening regulations and regulations related to campaign fund reports, increasing education and public awareness must also be considered. Increasing public understanding regarding the importance of transparency in campaign funds can be done with educational campaigns and dissemination of information through mass media, public seminars, or other social campaigns. In addition, in today's open era, information technology can be applied to facilitate more transparent campaign fund reporting. For example, an integrated and accessible online reporting system makes it easier for political parties and candidates to report campaign income and expenses in real time. However, it must still put forward easy-to-understand reporting, by ensuring that campaign fund reports are prepared in a way that is easy to understand and accessible to the general public. Information should be presented in a detailed and transparent manner, without confusing technical language.

The community also plays an important role in encouraging active participation in monitoring and evaluating campaign fund reports. The community can also play a role in overseeing compliance and voicing concerns about untransparent and accountable practices. By implementing these steps, it is expected to increase integrity and accountability in the management of political campaign funds, so that it can build public trust in the political process as a whole.

CONCLUSIONS

The audit results report of Party X campaign funds in South Sumatra, in general, has been complied with, but there are still DPCs of Party X districts/cities that do not comply. The non-compliance is because the party did not submit the Campaign Fund Report; the party did not close the RKDK; the party did not attach a certificate of the closure of the RKDK from the bank; the party did not attach the RKDK statement account; the party did not report the campaign funds following the Law and PKPU; and the party reported the campaign fund report not by the specified reporting time.

Reports regarding the receipt and use of campaign funds by Party X in South Sumatra still do not meet the principles of transparency that should be. This happens because the political parties involved in the election do not provide complete information about the source and use of campaign funds, and do not disclose the list of fund contributors according to the report form that has been provided by the KPU. In addition, there is no comprehensive recording of all campaign fund's income and expenditure both in the Campaign Fund Financial Recapitulation (RKDK) or on the list of reports on the receipt and use of campaign funds submitted by political parties. The formulation of the report on the receipt and use of campaign funds that should be filled out from Form 1 to Form 6 is also not reported in detail and clearly, so the report submitted by Party X has no significant economic value and lacks in terms of relevance.

Based on the principle of accountability, it can be concluded that the X party campaign fund report in South Sumatra still does not meet the expected accountability standards. This is due to the presence of individual donors who do not complete the donor statement letter, so it is not possible to verify the source of funds transparently and accurately. It makes no sense that all campaign costs are only funded by personal funds of political parties and/or legislative candidates without contributions from other parties, whether individuals, groups, or non-governmental business entities. This is a special concern in Indonesia, especially in South Sumatra Province, because the diversity of campaign fund sources is one of the important indicators in maintaining the independence and sustainability of the democratic process. In addition, it is unethical if the campaign fund contributors do not include their full identity, either as individuals, groups, or non-governmental business entities or organizations. This should be an obligation by related laws and regulations, to ensure transparency and accountability in the use of campaign funds and prevent potential abuse of power and corruption in the political process.

Researchers hope for further research to include more informants, such as informants from members of political parties participating in the election and/or candidates for legislative members and the data used can increase to cover all parties participating in the election.

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