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Audit Results of Campaign Finance Reports of Political Parties Participating in the Election

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Abstract:
Political party campaign finances are the aspect that receives the most attention in every election; however, there are few practical studies regarding political party campaign finances, including those in Indonesia. Previous research on campaign finance audits has focused on auditors as subjects, whereas this study examines audit result documents as research objects, offering a more accurate portrayal of campaign finance audits. This research analyzes political party campaign finance reports for 2024. This research was conducted using a document analysis method related to the 2024 Indonesian election. The study included an analysis of national political parties participating in the election and regulatory documents on reporting and auditing campaign finances to identify any discrepancies, irregularities, or violations of campaign finance regulations. The data were then categorized and summarized to provide an overview of the findings. The analysis results reveal that in the reporting of campaign finances by political parties for the 2024 election in Indonesia, several instances of non-compliance with campaign finance regulations were revealed, including non-disclosure of funding sources, excessive spending,

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misuse of funds, and inaccurate reporting. These conditions require Indonesia to create policies to increase transparency and accountability and to provide strict sanctions for election participants who are classified as non-compliant.

参选政党竞选财务报告审计结果

摘要：

政党竞选资金是每次选举中最受关注的方面；然而，关于政党竞选资金的实际研究很少，包括印度尼西亚的竞选资金。先前对竞选资金审计的研究主要以审计师为研究对象，而本研究以审计结果文件为研究对象，更准确地描绘了竞选资金审计。本研究分析了 2024 年政党竞选资金报告。 本研究采用与 2024 年印度尼西亚大选相关的文件分析方法进行。该研究包括对参加选举的国家政党以及关于报告和审计竞选资金的监管文件的分析，以确定任何差异、违规行为或违反竞选资金规定的行为。然后对数据进行分类和汇总，以概述调查结果。分析结果表明，在印度尼西亚政党为 2024 年大选报告竞选资金时，发现了几起不遵守竞选资金规定的事例，包括不披露资金来源、过度支出、滥用资金和报告不准确。这些情况要求印尼制定政策来提高透明度和问责制，并对被归类为不合规的选举参与者施以严格的制裁。

关键词：审计、竞选财务报告、政党、选举、印度尼西亚

1. Introduction

In countries that adhere to a democratic system, general elections are a routine. In Indonesia, elections are held every five years. General elections are a tool for electing people’s representatives. Therefore, elections must be conducted competitively, fairly, and honestly so that democracy can function well (Nugraha, 2023). The “Democratic Party” is a series of stages of general elections to determine the direction of the policy of the Republic of Indonesia for the next five years. The holding of general elections is one of the means of achieving democracy and realizing a system of government that is people-sovereign and has been successfully implemented since Indonesia’s independence until the current reformation period (Wardhana, 2023).

In Indonesia, political parties and candidates are required to submit campaign finance reports to the General Election Commission (KPU) after each election. These reports are subject to audit to ensure transparency and compliance with campaign finance regulations. In this analysis, we examine the audit results of campaign finance reports for 2024 Indonesian voters.

General elections have become a benchmark for a country’s success in its democratic system. However, not all general elections can be categorized as democratic. To be recognized as such, they must meet several criteria (Santosa, 2022). Elections are not merely administrative procedures and routines. At every stage, including during the campaign stage, reporting election campaign finances is an important element in organizing elections for substantive democracy (Prayudi, 2023). The implementation of general elections in Indonesia is one of the government’s means of promoting democracy. This can be achieved because in its implementation, it meets the necessary requirements, making it an indicator of the government’s success in upholding democracy (Alifia, 2022).

A number of studies have demonstrated significant relationships between the votes cast for individual parties and the amount spent on their constituency campaigns at general elections (Johnston & Pattie, 2008). This cost can be quite high, depending on the party and the position the candidate is running for. In addition to the nomination cost, candidates should finance campaign activities such as advertising, rallies, and other promotional events. This requires significant money, and candidates often rely on donations from supporters or fundraising events to cover these costs. However, reliance on donations can lead to concerns about the influence of money in politics and the potential for corruption. Therefore, it is essential that candidates report their campaign finances transparently to ensure accountability and integrity in the electoral process (Djuyandi & Herdiansah, 2018). Candidates who deviate from the party platform incur a cost of betrayal, which escalates based on the extent of the deviation (Asako, 2015).

If we refer to several doctrines, at least three modes related to campaign financing have the tinge of corrupt investment. First, the quid pro quo donation pattern, namely when a party or candidate receives campaign finances to do something according to the donor’s wishes. This mode is also known as “binding campaign financing.” Second, the pattern of a candidate’s or party’s misuse of state and public administrative resources for electoral purposes, namely, the use of government funds and resources for election purposes. This is known as abuse of power. Third, bribery of voters and election officials, better known as money politics (Brown & Martin, 2015).

This study analyzes the reporting of campaign finances by national political parties that participated in the 2024 election for the Representative Council (DPR). The aim of this study is to assess the compliance of political parties in reporting their campaign finances for the 2024 election. To achieve this goal, we employ a document analysis approach, specifically by examining the independent auditor’s report on the campaign finance reports of political parties involved in the 2024 election as published by a public accounting firm.

2. Literature Review

The implementation of the Democratic Party in Indonesia is regulated by Law Number 7 of 2017 concerning General Elections, which consists of 573 articles, explanations, and 4 attachments (Rajab, 2018). Based on the provisions of Articles 325 to 339 of the law, general election campaign activities are funded and the responsibility of general election participants (Law Number 7 of 2017 Concerning Election, 2017). Reporting election campaign finances is an obligation that must be fulfilled by election participants (Sanjaya, 2023). The General Election Commission (KPU) has prepared sanctions for participants in the 2024 election who do not submit campaign finance reports (Said et al., 2024). Political parties participating in the election must submit their campaign finance reports by the specified date. Failure to do so will result in sanctions, including disqualification as an election participant and exclusion from being declared as an elected candidate (PKPU Number 18 of 2023 Concerning General Election Campaign finances, 2023).

2.1. Election Contestant Campaign Finance Report

The implementation of simultaneous constitutional elections in Indonesia shifts the direction of the transition to democracy in a strengthening system so that the consolidation of democracy through direct democratic practices tends to be transactional, corrupt, manipulative, and has high costs, and efforts to maintain power can be minimized in the dimensions of constitutional democratic practices (Arifin & Hidayat, 2019). However, in reality, the implementation of democracy through direct elections still tends to be transactional, corrupt, manipulative, expensive, and an effort by incumbent authorities to maintain power. The level of corruption committed by election-participating candidates remains high due to weak authority and sanctions. Increased law enforcement and public awareness must be enhanced to ensure the quality of democracy (Kabullah et al., 2020).

To ensure legal certainty, accountability, and transparency, participants in general elections must record campaign financeing in their campaign finance reports. Transparency in campaign financeing is central to the international anticorruption agenda. Commitments to political finance transparency are seen as part of an open government initiative (International IDEA Institute, 2019). According to the General Election Commission of Indonesia (KPU-RI), the campaign finance reports consist of three types: the initial campaign finance reports (LADK), the Report on Receipt of Campaign finance Contributions (LPSDK), and the campaign finance receipt and expense report (LPPDK). Receipts of campaign finances in the form of money must be placed in a special campaign finances account (RKDK) at the bank before use. The RKDK must contain information on the identity of the contributor and be attached to the LADK and LPPDK (KPU-RI, 2024).

LADK is a bookkeeping record that includes information on special campaign finance accounts, the source of the initial balance, detailed calculations of receipts and expenditures obtained before opening a special campaign finance account, and the receipt of donations originating from candidate pairs and/or political parties or combinations of political parties and other parties. The LPSDK is a tool that collects details about the donor’s identity and the amount of campaign finances donated to election candidates. Contributors to campaign finances can be individuals, companies, or nongovernmental organizations. The LPPDK is a bookkeeping record that contains all receipts and expenditures of campaign finances (PKPU Number 18 of 2023 Concerning General Election Campaign finances, 2023). The details of the campaign finance reports for the 2024 election participants, as per the regulations of the General Election Commission (PKPU) No. 18 of 2023 and PKPU No. 1677 of 2023, are as follows:

Table 1. Details of the 2024 election participants’ campaign finance reports

Initial campaign finance reports (LADK)
▪ Form 1: Initial report on campaign finances ▪ Form 2: List of campaign finance donations receipts. ▪ Form 3: Report on receiving and disbursing campaign finances ▪ Form 4: Campaign finance Inventory ▪ Form 5: Report on activities of receipt and expenditure of campaign finances before the initial report accounting for campaign finances ▪ Form 6: Initial campaign finance report for legislative candidates. ▪ Form 7: Statement of responsibility for initial campaign finance report
The receipt of campaign finance contributions (LPSDK)
▪ Individual LPSDK-model form for contributors from other parties ▪ Group LPSDK model for donors from other groups
Campaign fund receipt and expenditure report (LPPDK)

- Form 1: Report on the receipt and expenditure of campaign finances.
- Form 2: List of campaign finance donations receipts.
- Form 3: Report on activities related to the receipt and expenditure of campaign finances.
- Form 4: Campaign finance Inventory
- Form 5: Report on activities related to the receipt and expenditure of campaign finances before the accounting period of the receipt report and expenditure
- Form 6: Report on the receipt and expenditure of campaign finance, recording the receipts and expenditures of campaign teams at the provincial/regency/city level.
- Form 7: Assertions on reports of receipt and expenditure of campaign finances, LPSDK, copy of RKDK and bank statement, proof of receipt and expenditure transactions, copy of bill/debt proof, and account manager statement

Source: PKPU Number 18 of 2023 Concerning General Election Campaign finances, 2023

Election Participants must report their campaign finance reports in full, as shown in Table 1. To determine compliance with election participant campaign finance reporting, a public accounting firm must audit the report.

2.2. Audit of Campaign finance Reports

Based on the provisions of Article 97, paragraph (1) of the General Election Commission Regulation Number 18 of 2023 concerning general election campaign finances, the audit of election campaign finance reports is carried out by a public accountant in the form of a campaign finance report audit engagement, which is a compliance audit within the framework of an assurance engagement (PKPU Number 210 of 2024 Concerning Technical Guidelines for Implementing Audits of Campaign finance Reports for General Election Participants, 2024). Compliance management systems assurance is of interest to managers, particularly compliance officers, auditors, creditors, regulators, and academics (Quick & Sayar, 2021). The audit of campaign finances reports is more important for the General Election Commission and election participants. The implementation of a compliance audit ensures compliance with applicable procedures (Yuliandi, 2019). The results of the compliance audit are then reported to a higher person or party within an organization being audited and not given to parties outside the company (Margaretta & Kuncara, 2021). An audit report on election campaign finances was submitted to the General Election Commission.

The audits of campaign finance reports are conducted using assurance engagement standards 3000, which pertain to assurance engagements (Indonesian Public Accountant Professional Standards Council, 2022). Assurance engagements include attestation engagements, in which parties other than the practitioner assess fundamental items against criteria. In direct engagement, the practitioner evaluates basic points against criteria (Ellya Noorlisyati, 2023). The criteria used by auditors in the assurance engagement for the audit of campaign finance reports for election participants in 2024, as per the General Election Commission regulations (PKPU) No. 18 of 2023, are as follows:

Table 2. Criteria for assurance engagement in auditing campaign finance reports for 2024

The special campaign finance account (RKDK)
▪ Preamble: Article 37, paragraph (2) of PKPU 18/2023; Article 37, paragraph (3) of PKPU 18/2023; Article 37, paragraph (4) of PKPU 18/2023; and Article 37, paragraph (8) of PKPU 18/2023 ▪ Management: Article 36, paragraph (1) of PKPU 18/2023 and Article 37, paragraphs (6) and (10) of PKPU 18/2023 ▪ Closing: Article 37, paragraph (5) of PKPU 18/2023 and Article 38, paragraphs (1) and (2) of PKPU, 18/2023.
Initial campaign finance reports (LADK)
▪ Information Content: Article 46, paragraph (1) of PKPU Law No. 18/2023 (Petition 1 ▪ Accounting Period: Article 47, paragraph (2) of PKPU 18/2023, Article 47, paragraph (6) of PKPU 18/2023, Article 47, paragraph (7) of PKPU 18/2023, Article 47, paragraph (10) of PKPU 18/2023 ▪ Completeness and Submission: Article 51, paragraph (4) of PKPU 18/2023, Article 51, paragraph (3) of PKPU 18/2023, Article 51, paragraph (7) of PKPU 18/2023, Article 47, paragraph (4) of PKPU 18/2023, Article 51, paragraph (5) of PKPU 18/2023
The receipt of campaign finance contributions (LPSDK)
▪ Information Content: Article 49, paragraph (1) of PKPU 18/2023 ▪ Completeness and Submission of Reports: Article 52, paragraph (2) of PKPU 18/2023; Article 52, paragraph (4) of PKPU 18/2023; Article 49, paragraph (2) of PKPU 18/2023
Campaign fund receipt and expenditure report (LPPDK)
▪ Information Content: Article 50, paragraph (1) of PKPU 18/2023 ▪ Accounting Period: Article 50, paragraph (2) of PKPU 18/2023, Article 50, paragraph (6) of PKPU 18/2023, Article 50, paragraph (7) of PKPU 18/2023, Article 50, paragraph (8) of PKPU 18/2023, Article 50, paragraph (10) of PKPU 18/2023 ▪ Completeness and Submission: Article 53, paragraph (3) of PKPU 18/2023; Article 53, paragraph (4) of PKPU 18/2023; Article 50, paragraph (4) of PKPU 18/2023 ▪ Source/Classification and Identity of Contributors: Article 31, paragraph (1) of PKPU 18/2023, Article 33, paragraph (1) of PKPU 18/2023, Article 33, paragraph (2) of PKPU 18/2023, Article 32, paragraph (8) of PKPU 18/2023 , Article 49, paragraph (2) letter b of PKPU 18/2023, Article 49, paragraph (2) letter c of PKPU 18/2023, Article 49, paragraph (2) letter c of PKPU 18/2023, Article 36, paragraph (5) of PKPU 18/2023 , Article 36, paragraph (5) of PKPU 18/2023 ▪ Recording Receipt of Donations: Article 34, paragraph (4) of PKPU 18/2023, Article 37, paragraph (1) of PKPU 18/2023 ▪ Limitation/Suitability of Contributions: Article 34, paragraph (1) and paragraph (2) of PKPU 18/2023 ▪ Prohibited Donations: Article 34, paragraph (5) of PKPU 18/2023 ▪ Limits on Campaign finance Expenditures: Article 41, paragraph (1) of PKPU 18/2023; Article 34, paragraph (4) of PKPU 18/2023

Source:(PKPU Number 18 of 2023 Concerning General Election Campaign finances, 2023)

Based on the criteria mentioned (see Table 2), the audit procedures for the 2024 election participants' campaign finance reports include procedures related to the special campaign finance account (RKDK), the initial campaign finance report (LADK), reports on the receipt of campaign finance donations (LPSDK), and reports on the receipt and expenditure of campaign finances (LPPDK) (PKPU Number 210 of 2024 Concerning Technical Guidelines for Implementing Audits of Campaign finance Reports for General Election Participants, 2024). Compliance audit procedures are shown in Figure 1.

Campaign fund audits play a crucial role as a control tool to ensure proper management of campaign finance budgets. This helps ensure that campaign finances are managed effectively, efficiently, transparently, and with accountability (Djuyandi & Herdiansah, 2018).

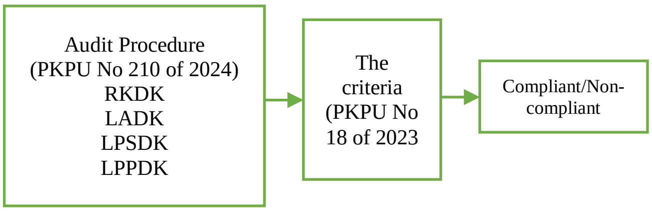

Figure 1. Compliance audit procedures for the campaign finance report (The authors)

The campaign finance audits must be carried out by auditors who are experienced, independent and competent, so that the results of campaign finance audits can be trusted the campaign finance audits must be carried out by auditors who are experienced, independent, and competent so that the results of campaign finance audits can be trusted (Ramadhan, 2023).

According to Setiawan et al. (2020), competence and independence are two characteristics that auditors must possess simultaneously. Both of these factors directly impact audit quality. To improve audit quality, auditors must be able to detect fraud, as required by auditing standards. Auditors can use an approach in forensic accounting, namely the Fraud-Oriented System Audit (FOSA) approach (Arsyad & Natsir, 2024). To be competent, an auditor must undergo sufficient technical training. Competence begins with formal education and is further developed through audit experience and practice. An independent mindset is as important as expertise in accounting practices and audit procedures that every auditor must possess (Martha & Tapatfeto, 2022).

Muhammad Arsyad, (2024) explained that auditors, as public accountants, chairmen, and team members, must meet two main requirements when conducting an audit of campaign finance reports for election participants in 2024. These requirements are related to independence and competence. The requirements for independence include not having any direct or indirect affiliation with election participants and/or campaign teams, not being members or administrators of political parties, nominating candidate pairs, and not having civil servant status. Auditors must provide a Statement of Independence. Competency requirements include attending training and obtaining a certificate of competency in auditing campaign finance reports from a valid professional association, having audit work experience at a KAP, and holding a minimum education of a bachelor’s degree in accounting for auditors. The team leader must have two years of experience, while team members must have a minimum education of an Associate Degree (D3) in accounting and one year of experience. The auditor must provide a work capability statement.

In campaign finance regulations, campaign finance reporting is not only mandatory for legislative candidates but also for candidates for the Regional Representative Council (DPD), presidential candidates, gubernatorial candidates, and regent/mayor candidates. Using the same campaign finance report model, the audit should also follow the same criteria and audit report format. Disclosure of campaign finance reports is important at both the central and regional levels. According to Gilbert, reporting campaign finance receipts and expenditures can support the enforcement of campaign finance regulations, control corruption, and inform voters (Gilbert, 2012).

3. Research Data and Methods

The data analysis method used in this research is descriptive qualitative. The qualitative descriptive method is a method of analyzing data in which data are collected, compiled, interpreted, and analyzed to provide complete information for solving the problems faced (Sugiyono, 2023). To analyze compliance with the campaign finance reports of election participants, we use document analysis. Document analysis is a systematic procedure for reviewing or evaluating printed and electronic (computer-based and Internet-transmitted) materials. Like other analytical methods in qualitative research, document analysis requires that data be examined and interpreted to elicit meaning, gain understanding, and develop empirical knowledge (Service, 2008), (Bowen, 2009).

Data analysis begins with documents related to the 2024 election, including documents from the national political parties participating and regulatory documents on reporting and auditing campaign finances. The analyzed documents include Law (UU) No. 7 of 2027 on general elections, General Election Commission (PKPU) Regulation No. 18 of 2023 on campaign finances, PKPU Regulation No. 1677 of 2023 on reporting guidelines, PKPU Regulation No. 210 of 2024 on audit guidelines, and independent auditor reports on campaign finances of political parties in the 2024 election published by a public accounting firm. The details of the political parties and public accounting firms are as follows.

Table 3: Political parties and Public Accounting Firm

Election Participants	Public Accounting Firm
PKB	Elya Noorlisyati and Rekan
Gerinda	Ruswandi Wisnu and Rekan
PDI	Pananta and Rekan

Continuation of Table 3

Golkar	Joko, Sidik, and Indra
Nasdem	Selamat Riyanto, Aryanto, and Rekan
Buruh	Rama Wendra
Gelora	S. Manan, Ardiansyah, and Rekan
PKS	Habib Basuni and Rekan
Kebangkitan Nusantara	Sarastanto and Rekan,
Hanura	Drs Abror
Garda Repubik, Indonesia	Jojo Sunarjo and Rekan
PAN	Erfan Rakhmawan
PBB	Siyadi Elly Sugen and Rekan,
Demokrat	Darsono and Budi cahyoi Santoso,
PSI	Hendry, Ferdy, and Rekan
Perindo	Manshur Arifin Suharyono and Rekan
PPP	Teguh Heru and Rekan
Ummat	Mennix & Rekan,

Source: (Kpu.go.id)

We collected data from KPU's official website and other relevant sources. The data were analyzed to identify any discrepancies, irregularities, or violations of campaign finance regulations. The data were then categorized and summarized to provide an overview of the findings. Then we analyzed the independent auditor's report on the campaign finance reports of each election participant to determine whether they had complied with PKPU No. 18 of 2023. Subsequently, we delved into the details of the campaign finance reports (refer to Table 1) of each election participant and assessed the criteria (refer to Table 2) that were met and those that were not met. The criteria that were not met will be further analyzed, and conclusions will be drawn.

4. Results and Discussion

To understand compliance requirements based on PKPU No. 18 of 2023, public accountants must consider the following: (a) Laws, regulations, and audit guidelines governing campaign finance provisions. (b) Specific compliance requirements gathered through discussions with key personnel in political parties' campaign teams. (c) Insights on compliance requirements from key personnel outside the campaign teams, such as the KPU and regional KPU authorities.

Based on data from the recap of national registration, 43 national political parties were identified. Out of this number, 40 political parties have registered to become election participants, while 3 political parties were not registered. Among the registered political parties, 24 had complete registration files and were accepted, while 16 had their registration files returned. Of the 24 political parties with complete and accepted registration files, 18 met the requirements, and 6 did not meet the requirements (sipol.kpu.go.id).

The campaign finance reports of the election participants that we analyzed in this research included 18 political parties, and each report was audited by a public accounting firm. Based on the document analysis of independent auditors' reports on campaign finance reports for 18 political parties participating in the 2024 election, 14 political parties were compliant, while 4 political parties were not compliant with PKPU No. 18 of 2023. The details are presented in Table 4.

Table 4. Independent auditor's opinions on campaign finance reports of political parties

Election Participants	Compliant/No Compliant
PKB	No Compliant
Gerinda	Compliant
PDI	Compliant
Golkar	Compliant
Nasdem	Compliant
Buruh	No Compliant
Gelora	Compliant
PKS	Compliant
Kebangkitan Nusantara	Compliant
Hanura	Compliant
Garda Repubik, Indonesia	No Compliant
PAN	Compliant
PBB	Compliant
Demokrat	Compliant
PSI	Compliant
Perindo	Compliant
PPP	Compliant
Ummat	No Compliant

Source: (Kpu.go.id)

The compliant opinion given by the independent auditor on the campaign financial reports of political party election participants participating in the 2024 election shows that the report has complied with the criteria as regulated in PKPU number 18 of 2023. This includes compliance with the details of the campaign finance reports that must be attached (see Table 1) and the criteria in the assurance engagement on the audit of campaign finance reports of 2024, which includes the special campaign finance account (RKDK), the campaign finance receipt and expenditure report (LADK), the report on the receipt of campaign finance contributions (LPSDK), and the campaign finance receipt and expenditure report (LPPDK) (see Table 2).

The findings are not in line with the press release from the KPU on January 9, 2024, stating that the LADK's acceptance by all political parties was incomplete and not appropriate (LADK should have been reported on January 7, 2024). The total expenditure of political parties, as seen in the KPU press releases, does not reflect actual expenditures (ICW & Perludem, 2024). The findings of the Financial Transaction Reports and Analysis Center (PPATK) indicate that the special campaign finance account or RKDK does not reflect actual activities. PPATK found that during the 2024 campaign period, there was a significant increase in financial transactions in the treasurer accounts of political parties participating in the election. PPATK also discovered that there were transactions in the treasurers of 21 national political parties receiving funds from abroad through transactions (Purnamasari, 2024). According to Habiby & Ritonga, (2020), there is a correlation between the level of compliance and the audit opinion, as well as a risk in detecting non-compliance and errors in the audit opinion caused by different concepts in determining fraud. In our opinion, the "compliant opinion" given by the auditor raises significant questions about whether the opinion is in accordance with what it should be. In forming a compliance opinion, auditors must not completely ignore the risk of fraud when reporting campaign finances for election participants (The International & Organization of Supreme Audit Institutions, 2019).

Previous research was conducted on compliance with reporting campaign finances for 2024 regional legislative candidates at provincial and city district levels. The study used structured interview techniques and questionnaires with 25 auditors who had audited campaign finances for the 2024 election. The findings revealed that the submission of campaign finance reports to election participants in 2024 was limited to meeting administrative requirements. The submitted reports were normative and did not reflect actual financial situations (Arsyad, 2024).

The non-compliance with the independent auditor's report on the campaign finance reports of political parties participating in the 2024 election was due to failure to meet the criteria set by PKPU No. 18 of 2023. Several criteria were not met by the election participants in reporting campaign finances.

Article 36, paragraph (2), states that receipts of campaign finances in the form of money must be placed in the RKDK before they are used for election campaign activities. The analysis of the independent auditor's report document revealed receipts of campaign finances in the form of money from political parties that were not placed in the RKDK. Instead, these funds were used directly for campaign costs. Article 41, paragraph (6) states that campaign finances cannot be used to finance witnesses for political parties participating in the election during the voting and vote-counting process. The analysis of the independent auditor's report documents reveals that some political parties have violated this rule by using campaign finances for this purpose.

Article 47, paragraph (1) of the LADK of Election Contesting Political Parties includes information on: (a) RKDK; (c) initial bookkeeping balance, which is the remaining balance from donations and campaign expenditures received before the bookkeeping period; (d) records of receipts and expenditures of Election Contesting Political Parties, including before the RKDK opening; and (f) proof of receipts and expenditures that can be accounted for. The analysis of the independent auditor's report revealed discrepancies between the receipts and expenditures of the LADK and RKDK. Election candidates fail to provide proof of expenditure matching the amount stated on form 1 LADK. There are differences between the closing balance of RKDK and the LADK balance, and some receipts in the form of services are not attached to form 2 LADK. Article 47, paragraph (2) states, "The LADK accounting period begins 3 (three) days after the Political Party is determined as an Election Contestant and closes 1 (one) day before the submission of the LADK." The analysis of the independent auditor's report documents revealed that some political parties have missed the LADK-closing deadline.

Article 50, paragraph (1), point f of the LPPDK of Election Contesting Political Parties states that it should contain information on proof of receipt and expenditure that can be accounted for. The analysis of the independent auditor's report documents revealed that the election participants did not attach proof of expenditure to support the amount stated on Form 1 of the LPPDK. Article 52, paragraph (3) states that the submission of the LPSDK should be conducted from the beginning of the campaign period until 1 (one) day after the campaign period. The analysis of the independent auditor's report documents revealed that some political parties missed the deadline for submitting the LPSDK.

There are election candidates who do not comply with reporting campaign finances by manipulating campaign finance reports, resulting in inaccurate reporting (Bawaslu, 2024). The strategy used by legislative candidates to win elections is money politics. They believe that by giving money, they will receive much support from the public (Hermanto, 2015). The way candidates manage their campaign financing shows the strengthening of political "clientelism" on one side and the waning of programmatic politics on the other side. Consequently, patronage democracy will strengthen in Indonesia after the 2019 Election (Sukmajati & Disyacitta, 2019). Clientelism is a phenomenon that remains embedded in Indonesian democracy practice, specifically in the electoral and regional context. This involves corrupt behavior in the form of transactions that occur in two directions: supply and demand. The demand from citizens or voters is a logical consequence of their inability to ensure that their welfare agenda is included in the political agenda presented by legislative candidates as the supply (Allen, 2015). Clientelism is caused by the non-fulfillment of citizenship rights and the ineffective functioning of representation in Indonesian society (Ramadhan, 2019).

Based on the explanation above, it can be understood that: (a) Nondisclosure of sources of funds: Several candidates and political parties failed to disclose the sources of their campaign finances, a violation of campaign finance regulations. It is also difficult to track the flow of money during an election campaign. This lack of transparency raises concerns about the potential influence of undisclosed donors on election outcomes. (b) Excessive spending: Some candidates exceeded the legal limits on campaign spending, indicating a disregard for the rules and regulations governing campaign finance. This could give them an unfair advantage over their competitors and undermine the integrity of the electoral process. (c) Misuse of funds: In some instances, campaign finances were used for personal expenses or other unauthorized purposes, which is a serious violation of campaign finance regulations. This misuse of funds not only undermines the credibility of the candidates but also raises questions about their integrity and accountability. (d) Inaccurate reporting: Some candidates submitted inaccurate or incomplete campaign finance reports, making it difficult to assess the true extent of their campaign spending and funding sources. This lack of transparency hinders the public’s ability to hold candidates accountable for their actions and decisions.

Based on these findings, we recommend the following actions: (a) Strengthen enforcement of campaign finance regulations: The KPU should take a more proactive approach to enforcing campaign finance regulations and holding candidates accountable for any violations. This could include imposing fines, disqualifying candidates, or taking legal action against those who fail to comply with the rules. (b) Increase transparency and accountability: Candidates and political parties should be required to disclose all sources of campaign finances and provide detailed reports on their spending. This will help ensure transparency and accountability in the electoral process and prevent the misuse of funds for personal gain. (c) Educating candidates on campaign finance regulations: The KPU should provide training and guidance to candidates on the rules and regulations governing campaign finance to help them comply with the requirements and avoid potential violations. This will help promote fair and transparent elections in Indonesia.

5. Conclusion

This study analyzes the audit results of campaign finance reports for 2024 Indonesian elections. The analysis focuses on the reporting of campaign finances from national political parties that participated in the 2024 election for the Representative Council (DPR). The aim is to determine compliance with reporting campaign finances of political parties participating in the election.

General elections in Indonesia are governed by Law (UU) No. 7 of 2027. Campaign finances for the 2024 general election are regulated by General Election Commission Regulation (PKPU) No. 18 of 2023. This regulation sets criteria that election participants must follow when reporting campaign finances. The technicalities for preparing campaign finance reports are outlined in PKPU No. 1677 of 2023. According to article 97, paragraph 1 of PKPU No. 18 of 2023, the audit of election campaign finance reports is conducted by a public accounting firm through a Campaign finance Report audit engagement, which is a compliance audit under an Assurance Engagement framework. The technical guidelines for the implementation of audits of general election campaign finances by public accounting firms are specified in PKPU No. 210 of 2024.

To achieve our research objectives, we used technical document analysis, a systematic procedure for reviewing and evaluating printed and electronic materials, including those transmitted via the Internet. Document analysis is a qualitative research method that examines and interprets data to derive meaning, gain understanding, and develop empirical knowledge. The documents we analyzed pertained to regulations for the 2024 general election, with a focus on independent auditor reports on campaign finance reports of political parties participating in the election, as published by public accounting firms.

Based on our analysis, there are 43 political parties, with 40 registered to participate in the election and 3 yet to register. Out of the registered parties, 24 had complete registration files accepted, whereas 16 had their files returned. Among the 24 parties with campaign finance reports and accepted files, 18 met the requirements, while 6 did not. According to the independent auditor report PKPU Number 18 of 2023, out of the 18 participating parties, 14 are compliant, and 4 are non-compliant.

The audit results of campaign finance reports for the 2024 election in Indonesia reveal several instances of non-compliance with campaign finance regulations, including non-disclosure of funding sources, excessive spending, misuse of funds, and inaccurate reporting. To address these issues, it is essential to strengthen enforcement, increase transparency and accountability, and educate candidates on campaign finance regulations. By taking these steps, Indonesia can ensure fair and transparent elections and uphold the integrity of its democratic process.

The findings may be of interest to academics, professionals, and regulators alike, as they offer valuable insights into how political parties have been reporting campaign finances and how they should report funds for their campaigns. This can serve as valuable input for developing campaign finance reporting policies and conducting campaign finance audits. Additionally, the qualitative methodology with analysis techniques of regulations that serve as criteria for determining campaign finance reporting compliance and compliance audit standards in conducting campaign finance audits potentially pave the way for future research avenues.

6. Limitations and Further Study

This research is limited to the analysis of audit results of political party campaign finance reports and regulations related to 2024 elections, which are likely to experience changes in regulations for future elections. For further research, conduct research directly on political parties and expand the scope of research not only to aspects of campaign financing but also to other aspects.

Author Contributions

Conceptualization, M.A.; methodology, M.A.; software, S.N.; validation, M.A. and S.N.; investigation, M.A. and S.N.; data curation, M.A.; writing—original draft preparation, all authors contributed equally; writing—review and editing, M.A.; visualization, S.N.; supervision, M.A.; project administration, M.A. All authors have read and agreed to the published version of the manuscript.

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Data Availability Statement

The data presented in this study are available at https://www.kpu.go.id/berita/baca/12315/hasil-audit-laporan-dana-kampanye-peserta-pemilihan-umum-tahun-2024, https://jdih.kpu.go.id/home.

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Conflicts of Interest

The authors declare no conflicts of interest.

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