



PAPER COMPLIANCE: POLITICAL PARTY CAMPAIGN FUNDING REPORT AT THE BUTON DISTRICT IN INDONESIA

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ABSTRACT The study investigated political parties' accountability in managing campaign budgets. Using direct observation, in-depth interviews, and archives, researchers analyzed campaign fund data. They interviewed 14 individuals involved in the 2019 elections in Buton Regency. Findings revealed challenges related to accountability: Limited Knowledge and Awareness: Political parties lacked awareness of campaign finance budget governance. Low Regulatory Compliance: Supervision from related institutions was insufficient, and regulations governing campaign fund use were limited. Limited Public Information: Access to information on campaign fund usage was restricted. Recommendations include increasing awareness and transparency among political parties and encouraging public participation in the political process.

KEYWORDS : campaign funding, election, political parties, voters

INTRODUCTION

The state can guarantee the implementation of direct elections every five years by ratifying Law Number 7 of 2017 concerning General Elections (UU No. 7/2017). Direct public participation is needed to support political parties and hopes that political parties will be open to voters, especially in the campaign finance reporting stage. There are no longer any hidden activities of political parties to increase the electability of the party and its candidates so that additional unexpected costs can be revealed. Transparency will be able to demonstrate political parties' fraud during the campaign process so that political parties will have difficulty reporting campaign funds with the actual situation or only reporting campaign funds with zero conditions (Hariwibowo & Santana, 2020). Transparency will be able to reveal political parties' fraud during the campaign process so that political parties will have difficulty reporting campaign funds with the actual situation or only reporting campaign funds with zero conditions (Rofelawaty & Kadir, 2019; Rahmatika, 2021). Campaign funds can come from candidate pairs in the form of the pair's assets (Fahrojih, 2018). Sources of campaign funds can also come from political parties, candidates, and non-binding donations (individuals and groups/companies) (Chandranegara & Umara, 2020). Campaign funds report makes reporting and auditing campaign finance reports easier (Sugiwa et al., 2015). Many campaign finance reports by election participants are made haphazardly without paying attention to statutory provisions/rules and will continue until the next election (Darmoko & Ratnaningtyas, 2015). The impede of recording campaign funds came from individual donations in the form of money (cash). Donations in cash can be spent immediately without preparing proof of expenditure because it is not recorded in the cash flow of incoming campaign funds (Saputra, 2013).

Campaign fund reports require election participants to provide supporting documents transparently and accountable (Andini et al., 2018). Restrictions on campaign fund donations should be implemented to minimize the participants' campaign fund expenditure (Jatmiko et al., 2014). Minimizing campaign fund expenditure has been included in the constitution to provide equality for election participants because campaign fund expenditure is proportional to the amount of effort election participants make in campaigning (Putra, 2018; Perdana et al., 2022). Various campaign models can facilitate voter transition from voters to political parties (Geers & Bos, 2017). Sources of political party campaign funds come from candidates, political parties, and legal donations from other parties in the form of money, goods, and services under applicable regulations (Surbakti & Supriyanto, 2013).

Myriad experts have studied the level of political party compliance. However, scarce studies on the geographical locality aspect of districts/cities, such as Buton Regency in Southeast Sulawesi, should be taken into account. Several studies discussed the national and

international perspectives and excluded the considerable costs incurred by candidates and political parties. For example, in the Netherlands, the emergence of independent local parties which only take part in regional elections, is to avoid decreasing trust at the voter level and strengthen the national party base at the regional level. Other research in America focuses on observing the campaign movements of legislative candidates in all electoral districts rather than just observing the campaign movements of each political party (De Magalhães & Hirvonen, 2023). During election campaigns in the US, discriminatory campaigns can reduce candidates' electability (Britzman & Mehić-Parker, 2023). However, a distinct policy for powerful political parties in New York is applied (Ripoll González & Gale, 2023). In South Africa, the research focus during the campaign was on each female candidate (Alexander et al., 2023). In Spain, there are still consistently observing the movements of political parties, competition between political parties and predicting the tendency of political parties to change direction to become pluralist or polarized in the future (Guinjoan & Galais, 2023). In Germany and Great Britain, political party campaigns generally build voters' closeness to the political party, impacting the spreading of the party's ideology to voters. Interestingly, a high level of political knowledge makes the possibility of gaining voter support for a political party disproportionate (Kroeber et al., 2021).

Ensuring the factual correctness of political party campaign finance reporting documents is becoming increasingly challenging. This is more due to: a) weak regulatory aspects, namely the absence of strong regulations that can bind political parties to report every campaign activity in real terms, b) ethical aspects of local political party elites, namely 1) utilizing covert campaigns, 2) preparing implementers, teams and officers as well as campaigners are minimalist, only 2 to 4 people per political party, and 3) double the campaign props and socialization with different designs to campaign props facilitated by the state, c) the monitoring aspect of the Regency/City KPU is weak, namely that regulations are not prepared for the Regency/City KPU to carry out mapping and documentation of the administration of campaign implementation by political parties, especially on the 5 to 8 campaign methods that can be carried out by political parties, d) the supervision aspect of the regency/city Bawaslu is not yet optimal, because apart from supervising campaigns carried out by political parties, on the other hand ensuring that the Regency/City KPU prepares: a) election logistics, b) technical guidance for counting and recapitulation for adhoc bodies, and c) determining the location of polling stations and their construction.

The study aims to analyze political parties' paper compliance in reporting campaign funds in the Buton Regency. The author raises two research questions on the election participants' compliance level with accuracy and procedures in reporting campaign funds. The answers are expected to provide accurate information regarding compliance with

the time and correctness of campaign finance reporting procedures, starting from the stages of implementing campaign funds, initial campaign fund reports, campaign fund contribution reports, and campaign fund receipt and expenditure reports. Likewise, this research is expected to 1) contribute to scientific development, especially in preparing an academic framework for simple and accountable campaign finance reports, 2) improve open campaign finance reporting services for election management institutions, 3) encourage political parties to participate in realizing dignified elections, transparent, and accountable through campaign finance reports, and 4) provide campaign finance reports information openly to voters/the public.

Research Methodology

Research Design

The study employed a case study research design, reporting campaign funds in Buton Regency by political parties. Many factors influence case studies about elections in elevating public trust, and a negative campaign is among them, impacting the enormous costs required by each candidate during the campaign period (Duggan & Milazzo, 2023).

Participants and Research Context

Thirty-two FGD interview participants were recruited from 16 political party leaders at the Buton Regency level. Political party leaders consisted of a chairman and secretary or representatives of political party leaders, showing their mandate letter, consisting of liaison officers and operators. However, only two people were targeted in this study with pseudonyms (LSA, 48 years 48 years old, and AK, 52 years old). The FGD interview occurred during the Evaluation of Buton Regency Election Campaign Funding Reports at the Buton Regency, KPU Office on June 26, 2019. Political party leaders were the target participants to observe involving members in all political activities, starting from campaigns, campaign funding reports, and voting.

Data Collection

The study geared some data collection instruments: 1) participant observation, 2) documentation, and 3) Focus Group Discussion (FGD) interviews (Perangin-angin & Zainal, 2018). This study also identified and selected a group of individuals with direct experience of the phenomenon as participant observation (Abdussamad, 2021; Creswell, 2010; Firman, 2015; Rijali, 2019; Sugiyono, 2016). The researchers' direct involvement in conducting this research was by becoming commissioner of the Buton Regency General Election Commission for the 2015-2023 period.

Data collection through documentation was also needed to obtain supporting data such as 1) the Initial Campaign Fund Report (LADK) document, 2) the Campaign Fund Contribution Receipt Report (LPSDK), 3) the General Election Campaign Fund Receipt and Expenditure Report (LPPDK) Member of the Regional People's Representative Council of Buton Regency in 2019, and 4) Book G Final Report on Management of 2019 Election Campaign Funds in Buton Regency. The documentation results were implemented as secondary documents, facilitating data analysis.

Data Analysis

In terms of data analysis, documentary evidence was employed to establish a rough scale of events and as input into FGD interviews to triangulate the interviewees' claims. Interview transcripts were initially coded based on content analysis structured according to Mayring's concept (2015) in (Kern et al., 2020).

This concept was carried out by identifying relevant core aspects into three main categories that are of interest to the analysis: (1) emergence, (2) formation and alignment, and (3) diffusion. As a second step, the framework was adapted to reflect additional aspects raised during the interviews or emerging from documentary evidence. Iterating between conceptual ideas, interview evidence, and documentary evidence from primary and secondary sources, the entire research team, until a consistent and intersubjective interpretation of the data emergence, is presented in the next section.

RESULT AND DISCUSSION

The discussion in this article begins with 1) stages of implementing campaign funding report activities for the 2019 Simultaneous Election, 2) Initial Campaign Fund Report (LAD), 3) Campaign Fund Contribution Receipt Report (LPSDK), 4) Campaign Fund Receipt and Expenditure Report (LPPDK) election participants in Buton

Regency.

Campaign Funding Reports Stages

Compliance with time is among the political party's criteria for participating in elections. The stages of reporting campaign funds start from opening a campaign fund account (RKDK), the period of bookkeeping and reporting of initial campaign funds (LADK) and its revisions, the period of bookkeeping and reporting of campaign fund donations (LPSDK), the period of bookkeeping, reporting and carrying out audits of receipts and expenditures of campaign funds (LPSDK).

Stages of reporting campaign funds for the 2019 simultaneous general election were under the provisions of statutory regulations: 1) Law Number 7 of 2017 (UU No. 7/2017) concerning General Elections in Article 174 paragraph (3) and Article 178 paragraph (3) and paragraph (4), 2) General Election Commission Regulation Number 7 of 2017 (PKPU 7/2017) concerning Stages, Programs and Schedules for the 2019 General Election as has been amended several times, most recently with General Election Commission Regulation Number 32 2018 (PKPU 32/2018) concerning the Second Amendment to General Election Commission Regulation Number 7 of 2017 concerning Stages, Programs and Schedules for the 2019 General Election, 3) General Election Commission Regulation Number 24 of 2018 (PKPU 24/2018) concerning Funds The General Election Campaign has been amended several times, most recently by General Election Commission Regulation Number 34 of 2018 concerning the Second Amendment to General Election Commission Regulation Number 24 of 2018 concerning General Election Campaign Funds, and 4) Decree of the Chairman of the KPU Number 1126/PL.01.6-Kpt/03/KPU/IX/2018, dated September 19, 2018, concerning Technical Guidelines for Reporting General Election Campaign Funds. In summary, the stages of reporting campaign funds for the 2019 simultaneous elections are presented in Table 1.

Table - 1 Campaign Funding Reports Stages In Buton Regency

ACT IVIT IES	SCHEDULE		
	INITIAL	FINAL	
1	The opening of RKDK	September 22, 2018	September 22, 2018
2	LADK accounting	September 22, 2018	September 22, 2018
3	LADK presentation	September 23, 2018	September 23, 2018
4	LADK revision	September 23, 2018	September 27, 2018
5	LADK announcement	September 28, 2018	September 28, 2018
6	LPSDK accounting	September 23, 2018	January 1, 2019
7	LPSDK presentation	January 2, 2019	January 2, 2019
8	LPSDK announcement of acceptance	January 3, 2019	January 3, 2019
9	LPPDK accounting	Three days after the participants' election confirmation	April 25, 2019
10	LPPDK presentation to KAP	April 26, 2019	May 2, 2019
11	Auditing and presenting the results of Campaign Funding Reports from KAP to Regency/City KPU.	May 2, 2019	May 31, 2019
12	Presenting the audit to the election participants	June 1, 2019	June 7, 2019
13	The audit announcement	June 1, 2019	June 10, 2019

Source: KPU Office of Buton Regency (2019)

The 2019 general election campaign finance reporting activities (Table 1) lasted ten months, from September 23, 2018, to June 10, 2019. Campaign funding reports embarked with the opening of a special campaign funding account, initiated one day before the implementation of the national campaign program (September 22,

2018). Law 7/2017 did not strictly regulate when political parties could open special campaign funding accounts. However, regarding receipts and expenditures of campaign funding reports (LPPDK), political parties should carry out the accounting three days after being appointed as election participants, as stipulated in Article 49 paragraph 6 PKPU 24/2018. The accounting provisions in the LPPDK endorsed photographing political parties that had received donations from other parties long before the campaign began, which had not been recorded in the LADK (Surbakti et al., 2008: 125-126).

Initial Campaign Funding Report (LADK)

LADK reports for each election participant must be submitted to the KPU according to their level. The KPU will disqualify the election participants if they do not submit LADK documents. The Buton Regency KPU and the Political Parties at the Buton Regency level ensured the completeness of the documents and suitability of the LADK format submitted covering 10 criteria: 1) Model Form of LADK1-PARPOL, 2) Model Form of LADK2-PARPOL, 3) Model Form of LADK3-PARPOL, containing a list of receipts for campaign fund donations, 4) Model Form of LADK4-PARPOL, containing a list of expenditure for campaign fund activities, 5) The LADK5-PARPOL Model Form contains a list of campaign fund balances, 6) The LADK6-PARPOL Model Form contains a statement of responsibility for the initial report on campaign funds, 7) The LADK7-PARPOL Model Form contains records of receipts and expenditures of legislative candidates, 8) A statement of party contributions other individuals, 9) statement of contributors to other parties, groups, and 10) statement of contributors to other parties of non-governmental business entities. Documents 1 to 6 must be signed by the Chair and Treasurer of the Political Party according to their level or other designation and affixed with the political party's seal or stamp, which is legalized by the Buton Regency Political Party administrator or the authorized party under the Political Party's AD and ART. Form 7 documents must be signed by each candidate for member of the Buton Regency DPRD. Documents 8, 9, and 10 must contain the identity and signature of the campaign fund contributor.

Table - 2 The Recap Of Parties Participants' Ladh Submission At Buton Regency In The 2019 Election

NO.	Name of Parties	Observation Results		Number of Participants
		C/IC	S/NS	
1	PKB	Complete	Suitable	25
2	Partai Gerindra	Complete	Suitable	25
3	PDI-P	Complete	Suitable	25
4	Partai Golkar	Complete	Suitable	25
5	Partai NasDem	Complete	Suitable	25
6	Partai Garuda	Complete	Suitable	14
7	Partai Berkarya	Complete	Suitable	25
8	Partai Keadilan Sejahtera (PKS)	Complete	Suitable	24
9	Partai Perindo	Complete	Suitable	23
10	Partai Persatuan Pembangunan (PPP)	Complete	Suitable	25
11	PSI	Complete	Suitable	7
12	Partai Amanat Nasional (PAN)	Complete	Suitable	25
13	Partai HANURA	Complete	Suitable	22
14	Partai Demokrat	Complete	Suitable	25
15	PBB	Complete	Suitable	17
16	PKP Indonesia	Complete	Suitable	22
	Total	16		354

Source: Buton Regency's KPU Office (2019)

Table - 3 Recapitulation Of Initial Rkdk Balances Of Buton Regency Political Parties

NO	PARTIES	Number of Participants	Initial Balance of RKDK (IDR)
1	PKB	25	0,-
2	Partai Gerindra	25	0,-
3	PDI-P	25	23.000.000,-
4	Partai Golkar	25	2.950.000,-
5	Partai NasDem	25	0,-
6	Partai Garuda	14	0,-
7	Partai Berkarya	25	0,-
8	Partai Keadilan Sejahtera (PKS)	24	0,-

9	Partai Perindo	23	0,-
10	Partai Persatuan Pembangunan (PPP)	25	8.250.000,-
11	PSI	7	0,-
12	Partai Amanat Nasional (PAN)	25	0,-
13	Partai HANURA	22	0,-
14	Partai Demokrat	25	22.000.000,-
15	PBB	17	0,-
16	PKP Indonesia	22	0,-

Source: Buton Regency KPU Office (2019)

The Initial Campaign Fund Report (LADK) for Buton Regency DPRD Member Candidates submitted by the Buton Regency Political Party is then scrutinized regarding the completeness of the information and format of the Initial Campaign Fund Report based on the provisions of Article 40 paragraph (2) PKPU 24/2018 concerning General Election Campaign Funds. The observation was held on September 23, 2018, until 18.00 WITA. Buton Regency KPU accepted the LADK submitted by the Political Party. The Buton Regency KPU and political parties at the Buton Regency level ensured the completeness of the documents and suitability of the LADK format. They reviewed the LADK of Political Parties at the Buton Regency level. The results of this observation can be seen in Table 2. All participants of the Buton Regency DPRD election in 2019 met the criteria for reporting an initial report on campaign funding for the 2019 simultaneous elections. Election participants were from 16 political parties who proposed 354 candidates and met the requirements for punctual submission of initial campaign finance reports (LADK). All political parties at the Buton Regency level submitted LADK according to the established schedule. Thus, no political party at the Buton Regency level was disqualified in the 2019 simultaneous elections. Political parties can be disqualified as election participants if they violate the provisions of Article 67, paragraph 2 PKPU 24/2018.

The submission of LADK to political parties at the Buton Regency has fulfilled the norms of Law 7/2017 and PKPU 24/2018. Table 3 shows that of the 16 political parties participating in the 2019 simultaneous elections from the Buton Regency, only 4 have campaign funding balances in special campaign funding accounts (PDIP, GOLKAR, PPP, and the Democratic Party). The remaining 12 political parties still report zeros in the initial balance or opening balance of the RKDK and sources of campaign funds (PKB, GERINDRA, NasDem, GARUDA, Berkarya, PKS, Perindo, PSI, PAN, HANURA, PBB, and PKP Indonesia), as regulated in the provisions of letter b paragraph 1 Article 38 PKPU 24/2018. The initial balance of political party campaign funds at the Buton Regency level ranged from IDR. 0,- up to IDR. 23,000,000,-. PDIP has the largest initial balance, followed by the Democratic Party, the United Development Party (PPP), and the Golkar Party.

Receipt of Campaign Funding Donations Reports (LPSDK)

The Law 7/2017 and PKPU 24/2018 further regulated that the accounting receipt for campaign funding donations can be processed after the LADK has been recorded. Table 4 shows various campaign funding donations from political parties at the Buton Regency level. Not all political parties have received campaign fund donations. Six political parties, in fact, did not receive any campaign funding donations (Gerindra Party, PDI-P, NasDem Party, GARUDA Party, PPP, and HANURA Party).

Table - 4 Recapitulation Of Lpsdk Reception For Election Participants For Dprd Members Of Buton Regency General Election 2019

NO	2019 Election Participants	LPSDK Amount (IDR)
1.	PKB	42.000.000,-
2.	Partai Gerindra	0,-
3.	PDI-P	0,-
4.	Partai Golkar	8.500.000,-
5.	Partai NasDem	0,-
6.	Partai Garuda	0,-
7.	Partai Berkarya	5.600.000,-
8.	Partai Keadilan Sejahtera (PKS)	30.000.000,-
9.	Partai Perindo	83.275.000,-
10.	Partai Persatuan Pembangunan (PPP)	0,-
11.	PSI	2.800.000,-

12.	Partai Amanat Nasional (PAN)	186.860.000,-
13.	Partai HANURA	0,-
14.	Partai Demokrat	23.750.000,-
19.	PBB	14.745.000,-
20.	PKP Indonesia	145.280.000,-

Source: Buton Regency KPU Office (2019)

Table 4 shows that political parties have received campaign funding donations since the implementation of the 2019 simultaneous election campaign from September 23, 2018, to January 2, 2019. Ten political parties received campaign funding donations (PKB, Golkar Party, Berkarya Party, PKS, Perindo Party, PPP, PSI, PAN, Democratic Party, PBB, and PKP Indonesia). The total receipt of campaign funding donations for existing political parties at the Buton Regency varied from IDR. 2,800,000,- up to IDR. 186,860,000,-. The largest receipt of campaign funding donations was from the PAN party at IDR. 186,860,000,- and the smallest donation was received from the PSI party at IDR. 2,800,000,-.

Campaign Funding Receipt and Expenditure Report (LPPDK)

Receipts and expenditures accounting of campaign funds is an obligation that must be complied with by all election participants. According to Law 7/2017 and PKPU 24/2018 provisions, election participants have been able to audit the receipt and expenditure of campaign funding (LPPDK) three days after being declared political parties participating in the 2019 simultaneous elections.

Table - 5 Recapitulation Of Receiving Lppdk Documents For Election Contestants For Members Of The Buton Regency Dprd Simultaneous General Election 2019

No.	PARTIES	SUBMISSION DATE							NOTES
		Apr 126, 2019	Apr 127, 2019	April 28, 2019	April 19, 2019	April 30, 2019	May 1, 2019		
1	2	3	4	5	6	7	8	9	
1	PKB	-	-	-	-	-	√ (12.16 Wita)	Complete	
2	Partai Gerindra	-	-	-	-	-	√ (17.20 Wita)	Incomplete	
3	PDI-P	-	-	-	-	-	√ (16.10 Wita)	Complete	
4	Partai Golkar	-	-	-	-	-	√ (16.18 Wita)	Complete	
5	Partai NasDem	-	-	-	-	√ (10.19 Wita)	-	Complete	
6	Partai Garuda	-	-	-	-	-	√ (17.58 Wita)	Incomplete	
7	Partai Berkarya	-	-	-	-	-	√ (13.55 Wita)	Complete	
7	Partai Keadilan Sejahtera (PKS)	-	-	-	-	-	√ (17.34 Wita)	Incomplete	
9	Partai Perindo	-	-	-	-	-	√ (14.17 Wita)	Complete	
10	Partai Persatuan Pembangunan (PPP)	-	-	-	-	-	√ (17.26 Wita)	Complete	
11	PSI	-	-	-	-	-	-	Did not submit	
12	Partai Amanat Nasional (PAN)	-	-	-	-	-	√ (13.12 Wita)	Complete	
13	Partai HANURA	-	-	-	-	-	√ (17.49 Wita)	Incomplete	
14	Partai Demokrat	-	-	-	-	-	√ (09.31 Wita)	Complete	
19	PBB	-	-	-	-	-	-	Did not submit	
20	PKP Indonesia	-	-	-	-	-	√ (15.22 Wita)	Complete	

Source: Buton Regency KPU Office (2019)

The results of preparing the LPPDK for election participants are submitted to the public accounting office through the Buton Regency KPU.

Table 5 shows the process for receiving LPPDK documents from political parties participating in the Buton Regency election. During the six days from April 26 to May 1, 2019, only one political party, the NasDem Party, submitted the LPPDK on the second to last day on April 30, 2019. The other election participants, 13 political parties, submitted LPPDK documents on May 1, 2019. Two political parties did not submit LPPDK (PSI and PBB). Even though the election participants seem slow in submitting the LPPDK to the KAP, achieving the target at the end of the time can still be declared to have fulfilled the requirements on time.

Table - 6 List Of Public Accounting Firms That Conducted Campaign Fund Reporting Audits In Buton Regency During The 2019 Simultaneous Elections

NO	Politic Parties	PUBLIC ACCOUNTING FIRMS	Address
1	PKB	Anderson, Amril & Partner	Grand Slipi Tower 19th Floor, Unit 19 E. Jl. Letjend S. Parman Kav. 22-24 Palmerah, Jakarta 11480 – Indonesia
2	Partai Gerindra	Basyiruddin & Rekan, Registered Public	MT. Haryono Square Building 3rd Floor, No. 23 - Jl. MT. Haryono Kav. 10 Jakarta 13330
3	PDI-P	KAP Khairunnas, Registered Public Accountant	Jl. Sultan Salahuddin I No. 4 Batu Dawa, Tanjung Karang Mataram - Nusa Tenggara Barat
4	Partai Golkar	KAP Drs. H. Muhammad Fadjar	Jalan Kalenggo No. 23, Kendari, Sulawesi Tenggara
5	Partai NasDem)	KAP Erfan & Rakhmawan	Gedung Agnesia, Jl. Pemuda No. 73B Lantai 1, Jakarta Timur
6	Partai Garuda	KAP Gideon Adi & Rekan	Gedung Graha Pena Lantai 9 Ruang 902, Jl. A. Yani No. 88 Surabaya
7	Partai Berkarya	KAP Syarbini Ikhsan	Jalan Karya Baru II No. 68-Kota Pontianak, Kalimantan Barat
8	Partai Keadilan Sejahtera (PKS)	Putra Dudit Sinaga	Jln. Pustaka No. 3 Kayu Putih, Jakarta Timur
9	Partai Perindo	Doli, Bambang, Sulistiyanto, Dandang & Ali	Menara Kuningan 11th floor, Jl. HR. Rasuna Said Blok X-7 Kav 5 Jakarta
10	Partai Persatuan Pembangunan (PPP)	Usman & Rekan, Tax Management Consultant	Jln. Panjang No. 1 Cipulir Kebayoran Lama Jakarta Selatan
11	PSI	-	-
12	Partai Amanat Nasional (PAN)	KAP Dra. Rosalia Hawani, MM & Rekan	Jl. Keagungan No. 60 Jakarta Barat 11130
13	Partai HANURA	Rexon Nainggolan & Rekan, Member Of Enterprise Worldwide	Jl. Taiman Raya No. 12 Jakarta Timur – Indonesia
14	Partai Demokrat	KAP Yakub Ratan & Rekan	Graha Surandar Lantai 3, Jl. Mesjid Raya No. 80A-B, Makassar, Sulawesi Selatan
15	PBB	-	-
16	PKP Indonesia	Supoyo, Sutjahjo, Subyantara & Rekan	Plasa Andhika Blok C.3-4 Jl. Simpang Dukuh 38-40 Surabaya

Source: Buton Regency KPU Office (2019)

All documents reporting campaign funds for election participants at the Buton Regency in the 2019 simultaneous elections were submitted to 14 public accounting firms (KAP) on May 2, 2019 (Table 6). Documents submitted to KAP were in the form of LADK, LPSDK,

LPPDK, Receipts, and Minutes of all LADK, LPSDK, and LPPDK documents. The handover was carried out at the Southeast Sulawesi Provincial KPU Office. Procurement of public accounting firm services at the local district/city level in Indonesia is facilitated by the Provincial KPU. Only fourteen public accounting firms are tasked with auditing political party campaign funds in Buton Regency because 2 political parties in Buton Regency did not submit the LPPDK (PSI and PBB). However, the two parties were not subject to sanctions.

The income and expenditure of political parties at the Buton Regency level during the campaign varied (Table 7). The smallest acceptance during the campaign was the Golkar party. The funds reported in the LPPDK document are only IDR. 8,500,000,- and the largest receipt was found from the United Development Party (PPP), around IDR. 348,250,000,-. Expenditures by political parties at the Buton Regency level during the campaign from September 23, 2018, to April 13, 2019, varied from IDR. 8,500,000,- to IDR. 348,250,000,-. The party with the largest expenditure was the PPP, and the party with the smallest was the Golkar Party.

Table - 7 Recapitulation Of Income And Expenditures Of Lppdk Election Participants For Dprd Members Of Buton Regency General Election 2019

NO	Election Participants 2019	Income (IDR)	Expenditure (IDR)
1.	PKB	96.900.000,-	95.965.000,-
2.	Partai Gerindra	91.000.000,-	91.000.000,-
3.	PDI-P	23.000.000,-	20.322.000,-
4.	Partai Golkar	8.500.000,-	8.500.000,-
5.	Partai NasDem)	221.741.000,-	221.741.000,-
6.	Partai Garuda	20.000.000,-	20.000.000,-
7.	Partai Berkarya	27.500.000,-	27.500.000,-
8.	Partai Keadilan Sejahtera (PKS)	31.026.150,-	12.052.300,-
9.	Partai Perindo	57.106.000,-	57.106.000,-
10.	Partai Persatuan Pembangunan (PPP)	348.250.000,-	348.250.000,-
11.	PSI	-	-
12.	Partai Amanat Nasional (PAN)	308.860.000,-	308.860.000,-
13.	Partai HANURA	46.320.000,-	46.320.000,-
14.	Partai Demokrat	44.500.000,-	44.500.000,-
19.	PBB	-	-
20.	PKP Indonesia	145.280.000,-	145.280.000,-

Source: Buton Regency KPU Office (2019)

The provisions for receiving and spending patterns of campaign funds by political parties as regulated in PKPU norms 24/2018 are still not much different when compared to the provisions for receiving campaign funds from political parties, which are regulated by the norms of General Election Commission Regulation Number 17 of 2013 concerning Guidelines for Reporting Election Participants' Campaign Funds General Members of the People's Representative Council, Regional Representative Council and Regional People's Representative Council (PKPU 17/2013), which regulates the 2014 election campaign funds. LPPDK bookkeeping, as per the norm in paragraph 6 Article 49 PKPU 24/2018, can start from 3 (three) days after the determination of political parties as election participants and closes 8 (eight) days after voting.

The expenditure pattern shows that three political parties have final balances in reporting campaign funds: PKB, Golkar Party, and PKS. Interestingly, the Golkar Party received the most minor funds during the campaign period among the twelve existing political parties, namely IDR. 8,500,000,-, and the party won the 2019 election in Buton Regency by winning 4 seats in the DPRD.

Jatmiko et al. (2014: 5-6) stated that setting restrictions on receiving campaign fund donations without limiting the expenditure of campaign funds will prevent cheap and efficient elections from being achieved, aligning with the complaint of one of the political party leaders at the Buton Regency level in the FGD of the Campaign Fund Administration Services Evaluation Meeting, July 26 2019, that the chances of candidates who have significant financial resources even though they have no ideals, no skills and no quality will still be elected. "If this happens, then our fate in Buton Regency in the future will be a big question mark. How can we expect the elected legislative candidates to be able to guarantee the running of government in serving the people, if the council members themselves do not have the

skills and qualities. Never mind designing a legislative product at the level of a regional regulation as a result of the initiative of the Buton Regency DPRD, designing letters and other administrative documents to fulfill candidate requirements, including the administration of campaign finance reporting during the 2019 election, on average the elected candidates do not have the ability and skills."

Therefore, empowering an adequate legal framework to measure the amount of campaign spending for each legislative candidate is significant. The measurements should not be carried out procedurally but substantially. It is essential to focus on the movement of each candidate across all constituencies, not just at the party level (De Magalhães & Hirvonen, 2023). Regarding the case of elected candidates who do not have the ability and skills, this is also an exciting topic in other parts of the world. They want legislative members to perform better (Allen & Stoll, 2023; Hariwibowo & Santana, 2020).

The Buton Regency General Election Commission received the audit results from KAP on May 31, 2019. Furthermore, the campaign finance audit results were conveyed to the political parties participating in the Buton Regency level elections and announced to the broader public via posters, office boards, and the Ppid Kpu Buton Facebook page on 1 - 10 June 2019. The results of the audit of campaign funds made by 14 KAPs are compiled as a recapitulation in Table 8. Measuring the level of political parties' compliance is administered by recapitulating the assertion reports made by KAPs regarding reporting political party campaign funds at the Buton Regency level in the 2019 simultaneous elections. Assertion report made by KAP regarding campaign finance reporting documents consisting of book I and book II. The assertion books for each political party were analyzed using a simple quantitative approach. Record each item that contains information about compliance and non-compliance in Table 8. The level of compliance of political parties in reporting campaign finances varies. If political parties that do not submit LPPDK are ignored, then the level of compliance of political parties at the Buton Regency level in reporting campaign funds reaches 92.50%. If we consider political parties that did not submit LPPDK, the level of compliance of political parties at the Buton Regency level in reporting campaign funds in the 2019 simultaneous elections reached 80.93%.

Table 8 shows the compliance figures for political parties at the Buton Regency level in the 2019 simultaneous elections varying from 0 (zero) to 100%. Three political parties indicated 100% compliance in managing campaign funds (PDI-P, Golkar, and NasDem). In succession, the political parties with the highest level of compliance were PKS (98.33), PKB (98.04), Berkarya Party (97.78), Democratic Party (96.61), PAN (95.65), PPP (90.70), Garuda Party (89.33), PKP Indonesia (86.36), Perindo Party (84.78), Gerindra Party (80.77) and HANURA Party (76.60). Their compliance figure was outlined in the FGD forum for evaluating campaign funds at the Buton Regency level on July 26, 2019. Comparative information was obtained from one of the political party administrators (AK):

Table - 8 Recapitulation Of Political Party Compliance At Buton Regency Level In Reporting Campaign Funds In The 2019 Simultaneous Elections

No.	Political Parties	Working Paper Summary			Ket
		Compliance	Incompliance	(%)	
1	PKB	50	1	98,04	
2	Partai Gerindra	42	10	80,77	
3	PDI-P	46	0	100	
4	Partai Golkar	67	0	100	
5	Partai NasDem	14	0	100	
6	Partai Garuda	67	8	89,33	
7	Partai Berkarya	44	1	97,78	
8	Partai Keadilan Sejahtera (PKS)	59	1	98,33	
9	Partai Perindo	39	7	84,78	
10	Partai Persatuan Pembangunan (PPP)	39	4	90,70	
11	PSI	0	0	0	
12	Partai Amanat Nasional (PAN)	44	2	95,65	
13	Partai HANURA	36	11	76,60	
14	Partai Demokrat	57	2	96,61	
15	PBB	0	0	0	
16	PKP Indonesia	19	3	86,36	

Compliance Level Percentage of 14 Political Parties	92,50	
Compliance Level Percentage of 16 Political Parties	80,93	

Source: Buton Regency KPU Office (processed in 2019)

"We should appreciate the political party compliance conveyed by KAP as described in Table 8 to the election organizers and participants. Assisting technical organizers, KPU Kab. Buton, through Bimtek and Help Desk, makes it easier for each political party's campaign fund management team to run under regulatory requirements. But, make no mistake... that on paper, each political party will make adjustments in such a way as to comply with the provisions, but expenditures in the field will not match what we report on paper. It is common knowledge that we spend more money without reporting it in the field. This is weak because the provisions in the regulations allow parties to do this." AK's opinion argued that political parties would not submit campaign finance reports under actual expenditures during the campaign. The excerpt can be compared to data from Table 7 regarding the receipt and expenditure of political party campaign funds at the Buton Regency level. Political parties' income and expenditure at the Buton Regency level varied in simultaneous election campaign activities in 2019, which took almost seven months.

In addition, the parties' compliance with reporting campaign funds in Buton Regency in the 2019 simultaneous elections still held identical problems with the previous 2014 elections in aspects of transparency and accountability (Saiful Lizam, 2016: 25). The element of transparency in the use of costs in elections is a challenge for political parties which should be addressed in the future (2024 election) to eradicate the same problem (Hariwibowo & Santana, 2020). Compliance on paper in campaign finance reporting in this research is strongly indicated, because it is carried out to the extent of applicable regulations, ignoring the understanding of the meaning and importance of campaign finance reporting provisions for the development of democratic progress at the local level. The dominance of political parties tends to mean that political parties have the right to report or not report the overall use of campaign funds during elections. Measuring compliance with political party campaign finance reporting, previous researchers such as Andini et al., (2018) consistently observed 11 compliance indicators for campaign fund reporting cases in Sidoarjo Regency in the 2014 Election and political party compliance in reporting campaign funds in Bali Province in 2014 reached 92% in 5 districts/cities, but the complete audit results were not presented (Sugiwa et al., 2015). The research presented in this article presents audit data from KAP on paper as is. This research presentation has various indicators of compliance levels (Table 8). This diversity is because the KAPs used are also varied (Table 6), even though they use the same regulations, the compliance indicators observed are different for each political party. The diversity of compliance indicators observed varied from only 14 indicators (NasDem Party) to 75 indicators (Garuda Party).

CONCLUSION

In conclusion, political parties in Buton Regency in the 2019 elections carried out the stages of reporting campaign funds according to the reporting stages with a pattern of taking advantage of opportunities at the end of time. All political parties at the Buton Regency level submit their campaign funding accounts under the provisions, with four political parties (PDIP, GOLKAR, PPP, and the Democratic Party) also reporting the initial balance of campaign funds. The pattern of receiving campaign funding donations from political parties at the Buton Regency level varies from IDR. 2,800,000,- up to IDR. 186,860,000,-, influenced the receipts and expenditures pattern of political parties in Buton Regency in the 2019 elections, varying between IDR. 8,500,000,- up to IDR. 348,250,000,-.

Moreover, the authors contemplate that the current study may encourage academics, election activists, and other stakeholders outside political parties to develop an accountable, transparent, and accessible legal framework for campaign finance reports adapted by election participants, political parties, and individuals. Political parties in reporting campaign funds are expected to fulfill the minimum requirements under applicable procedures, standards, norms, and the principles of decency. Still, they are encouraged to substantially satisfy the provisions to elevate the voters' trust and other election stakeholders and guarantee the successful implementation of dignity and integrity elections. The challenge ahead is to ensure that the implementation of campaign finance reporting is correct without fraud as stipulated in Law no. 7/2017 Articles 496 and 497, it is necessary to

strengthen the technical regulations for campaign implementation. This strengthening allows technical and supervisory organizers to have the power to collect complete data regarding the intensity and frequency of campaigns at: a) limited meetings, b) face-to-face meetings, c) distribution of campaign materials to the public, d) installation of props in public places, e) social media, f) print media advertisements, electronic media and online media, g) general meetings, h) debates between candidate pairs for the presidential and vice presidential elections and i) other activities that do not violate the prohibitions on election campaigns and the provisions of laws and regulations (Suryani et al., 2022). Strengthening this regulatory aspect will make it possible to overcome fraud in reporting campaign funds for the upcoming election.

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