

Reformulating the Institutionalization and Enforcement of General and Regional Head Election Campaign Fund Reports

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Abstract: Campaign Funds are a vital instrument for the realization of Campaign activities by General and Regional Head Election Participants. However, several problems occurred in the Campaign Fund report such as the practice of realizing the use or expenditure of Campaign Funds that were not in accordance with the report submitted to the General Election Commission, the formality of the Campaign Fund report and the disparity in the imposition of sanctions, as well as the inconsistency of law enforcement on the Campaign Fund report. Various previous studies have discussed the problems and importance of transparency in Campaign Fund reporting. However, the issue of institutional reformulation and alternative enforcement of Campaign Fund reports is still minimally highlighted. Based on this, this study focuses on the reformulation the institutionalization and enforcement of Campaign Fund reporting in General and Regional Head Elections. In this study, the methodology used to analyze the problem is using a normative juridical methodology. This study found that it is necessary to reformulate the arrangements institutionalization and enforcement of Campaign Fund reports to strengthen substantive Campaign Fund reports, including by involving Financial Transaction Reporting and Analysis Center in the supervision and enforcement mechanism of Campaign Funds that are unreasonable or illegal, so that they are not just administratively compliant or non-compliant with the Campaign Fund reports.

Keywords: Campaign Fund; General and Regional Head Elections; General and Regional Head Election Participants.

1. Introduction

General and Regional Head Elections (“GRHE”) as a means of people’s sovereignty to determine leaders and their representatives in the branches of executive and legislative power cannot be separated from the campaign agenda. In this case, campaigns create a space for the competition of ideas such as vision, mission, and programs that allow constituents to make rational choices. To realize the effectiveness of the Campaign of Candidates or Participants in the GRHE, they must have access to adequate funding. Campaign Funding also still refers to the principles contained in the 1945 Constitution of the Republic of Indonesia, namely the principles of direct, general, free, honest, and fair.¹ Against the last two principles, honest and fair, the arrangement of Campaign funding must also be based on the aspect of fairness for each GRHE Participants by realizing equality of contestation through transparency and accountability of Campaign Fund reports.²

The development and renewal of the design of the implementation of the GRHE simultaneously is seen as effective and efficient.³ The simultaneous design of GRHE has implications for a definite and non-wasteful schedule, and encourages candidates or voters to compare the relationships of the branches of power that will determine policy for them.⁴ This can be seen from the budget allocation for the implementation of the 2019 simultaneous elections even though it amounted to IDR 25.59 trillion, an increase of 61% from the 2014 election of IDR 15.62 trillion which occurred due to regional expansion and an increase in the honorarium of election organizers, but there is budget effectiveness for the procurement of goods/services, updating voter data, and the cost of honorarium for election officers which is carried out once.⁵ The increase in the election budget also occurred in the 2024 election with a total of IDR 71.3 trillion given to the General Elections Commission/*Komisi Pemilihan Umum* - KPU, (“GEC”), Elections Supervisory Body/*Badan Pengawas Pemilihan Umum* - Bawaslu (“ESB”), and other ministries and agencies with the largest proportion in the GEC.⁶ However, the residue of the problems of holding GRHE that still occur is related to political financing in the campaign of candidates or political parties and the problem of enforcing campaign fund reports and money politics. On the other hand, the amount of campaign funds of candidates or political parties associated with the simultaneity of the election and the regional elections certainly has implications for high political costs as well as to attract attention from constituents in choosing candidates or political parties that are competing.

1 Article 22E Paragraph (1) the 1945 Constitution of Republic Indonesia.

2 Fadli Ramadhanil, “Problematika Pengaturan Pembatasan Sumbangan Dana Kampanye di Pemilihan Kepala Daerah untuk Mewujudkan Integritas Pilkada,” *Jurnal Keadilan Pemilu* Vol. 2, 2020, p. 9.

3 Constitutional Court Decision Number 55/PUU-XVII/2019 became the cornerstone for the legality of simultaneous GRHE, with several model variations that the Constitutional Court deemed to remain constitutional.

4 Nanik Prasetyoningsih, “Dampak Pemilihan Umum Serentak Bagi Pembangunan Demokrasi di Indonesia,” *Jurnal Media Hukum*, Vol. 21, Issue 2, December 2014, p. 252-253.

5 Sekretarian Kabinet RI, “Naik 61% Dibanding 2014, Anggaran Penyelenggaraan Pemilu 2019 Capai Rp25,59 Triliun,” <https://setkab.go.id/naik-61-dibanding-2014-anggaran-penyelenggaraan-pemilu-2019-capai-rp2559-triliun/>, accessed on 23 February 2025.

6 Reni Saptati D.I., “Menghitung Biaya Demokrasi,” *Kemenkeu*, <https://mediakeuangan.kemenkeu.go.id/article/show/menghitung-biaya-demokrasi>, accessed on 23 February 2025.

Meanwhile, the regulation of Campaign Funds is contained in Law Number 7 of 2017 concerning General Elections ("General Election Law") and Law Number 1 of 2015 as last amended by Law Number 6 of 2020 concerning the Stipulation of Government Regulations in Lieu of Law Number 2 of 2020 concerning the Third Amendment to Law Number 1 of 2015 concerning the Stipulation of Government Regulations in Lieu of Law Number 1 of 2014 concerning Elections Governors, Regents, and Mayors Become Laws ("Regional Head Election Law"), GEC Regulation Number 18 of 2023 concerning General Election Campaign Funds ("GECR 18/2023"), GEC Regulation Number 14 of 2024 concerning Campaign Funds for Participants in the Election of Governor and Deputy Governor, Regent and Deputy Regent, as well as Mayor and Deputy Mayor ("GECR 14/2024"), and ESB Regulation Number 15 of 2023 concerning Supervision of General Election Campaign Funds ("ESBR 15/2023") which is the subject of several regulations, including regulating the source, limit the amount, allowed and prohibited parties in Campaign Fund donations, reporting mechanisms, and provisions regarding prohibitions and sanctions of Campaign Funds.

Furthermore, the reality of Campaign Fund reports is often challenged in the form of reports that are mere formalities and allegations of unfairness and inconsistency in the Campaign Fund report with the realization of the use of Campaign Funds. In the 2019 presidential and vice-presidential elections, the total campaign funds of the Joko Widodo-Ma'ruf candidate pair amounted to IDR 56,987,335,801 and the Prabowo-Sandiaga Uno candidate pair amounted to IDR 56,050,011,062. This amount is seen as too small and unreasonable when compared to the high need for funds revealed by a number of parties, for example the Ministry of Home Affairs which stated that the Governor Election could reach IDR 20-100 billion. This indicates suspicion of dishonesty in the recording of Campaign Funds. Regarding the source of funds, the majority of Jokowi-Ma'ruf candidate pairs received funds from the group at 86.02%. Meanwhile, for the Prabowo-Sandi candidate pair, the majority of funds come from candidate pairs. Indonesia Corruption Watch (ICW) found that 80% or IDR 97,393,069 which came from individuals and was addressed to the Jokowi-Ma'ruf Amin candidate had no evidence. The source of funds without evidence should be suspected of money games in the Campaign Fund. It is undeniable that similar things have commonly occurred in the form of technical donation breakdowns and disguises the original source of Campaign Funds.⁷

Meanwhile, in the presidential and vice-presidential elections in 2024, there will be a sharp increase in total funds. Based on the Campaign Fund Receipt and Expenditure Report from the GEC in the 2024 presidential and vice-presidential elections, the total receipts and expenditures of Campaign Funds are as follows:⁸

7 Indonesia Corruption Watch, "Bedah Dana Kampanye Calon Presiden dan Wakil Presiden," ICW, https://antikorupsi.org/sites/default/files/dokumen/analisis_dana_kampanye_pilpres_2019.pdf, accessed on February, 23, 2025.

8 Komisi Pemilihan Umum, "Rilis KPU Penyampaian Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) Peserta Pemilihan Umum Tahun 2024," KPU, <https://www.kpu.go.id/berita/baca/12295/rilis-kpu-penyampaian-laporan-penerimaan-dan-pengeluaran-dana-kampanye-lppdk-peserta-pemilihan-umum-tahun-2024>, accessed on February, 23, 2025.

Table 1.1. Campaign Fund Receipts and Expenditures for the 2024 Presidential and Vice-Presidential Election.

Candidate Spouse Name	Receipts	Expenditures
H. Anies Rasyid Baswedan, Ph.D. – Dr. (H.C.) H. A. Mu- haimin	IDR 49,341,955,140.00	IDR 49,340,397,060.00
H. Prabowo Subianto – Gibran Rakabuming Raka	IDR 208,206,048,243.00	IDR 207,576,558,270.00
H. Ganjar Pranowo, S.H., M.I.P. - Dr. H. Moh. Mahfud MD	IDR 506,894,823,260.20	IDR 506,892,847,566.66

Source: Adapted by Author.

According to the GEC press release on January 9, 2024, the Initial Campaign Fund Report of political parties is not complete and not yet appropriate, so it is given the opportunity to improve. Furthermore, there are still 3 political parties with this status, namely the Gelora Party and PPP with a status that is not yet in accordance even though it is complete, and PSI with an incomplete and inappropriate status. Unfortunately, the GEC did not explain the meaning of the incomplete and inappropriate meaning. ICW concluded that according to General Election Law, if there is a lack of documents in the submission of Initial Campaign Fund Report, political parties can be subject to disqualification sanctions according to their reporting area. In addition, the Initial Campaign Fund Report for repairs is indicated to be dishonest and does not reflect the actual costs. This is because at first there were political parties that did not report legislative candidates and then on improvements to report, but the amount of revenue and expenditure remained the same.⁹

On the other hand, the Financial Transaction Reporting and Analysis Center ("FTRAC") found an abnormal flow of Campaign Funds in the 2024 election. FTRAC found transactions from abroad to the accounts of 21 political party treasurers in various regions which in 2023 reached IDR 195 billion. In addition to flows through political party treasurers, FTRAC found foreign exchange to money changers as a source of 2024 Campaign Funds. FTRAC also found the distribution of grants from the Regional Revenue and Expenditure Budget to the accounts of fictitious business units allegedly controlled by political party members, the misuse of the flow of credit funds to sympathizers for certain interests, the source of campaign funds from illegal mining, and the misuse of the loan facility of the People's Credit Bank which disbursed loans to 27 debtors who allegedly flowed to the Garudayaksa Nusantara Cooperative established by the Chairman of the Gerindra Party. In addition to the flow of Campaign Funds, there are findings that indicate corruption, that 36.67% of the National Strategic Project budget goes into the personal pockets of civil servants and politicians.¹⁰ The findings from FTRAC illustrate that the source of Campaign

9 Indonesia Corruption Watch, "Pura-pura Terbuka: Menyingkap Kepalsuan Laporan Dana Kampanye Parpol," ICW, <https://antikorupsi.org/id/pura-pura-terbuka-menyingkap-kepalsuan-laporan-dana-kampanye-parpol>, accessed on February, 23, 2025.

10 Raden Putri, "Sederet Temuan PPATK Soal Aliran Janggal Dana Kampanye Menjelang Pemilu 2024," <https://www.tempo.co/ekonomi/sederet-temuan-ppatk-soal-aliran-janggal-dana-kampanye-menjelang->

Funds used in political contestation can come from Campaign Funds that violate the provisions of laws and regulations and are invalid which has the potential for fraud and violations of the law because Campaign Funds are sourced from prohibited parties and illegal funds.

The issue of campaign funds is not new and has become the concern of many parties. Ibnu Sina Chandranegara and Syaiful Bakhri (2023) revealed that a flawed campaign funding system, including reporting that does not reflect real conditions, can lead to the practice of economic gain with manipulation, corruption, collusion, and post-election nepotism. The weakness of existing regulations lies in the absence of a limit on the Campaign Fund for donations and a limit on the composition of donors from the private sector which allows for policies that tend to be corrupt. Thus, it is necessary to improve regulations that strengthen the moral system and a system that is free of corruption, collusion, and nepotism so that it can be a measuring tool to assess transparency and accountability.¹¹ Meanwhile, Abdul Rahman Ma'mun (2022) revealed a conflict of interest in the regulation of transparency and accountability of campaign fund donations in the General Election Law in the form of a time period of unsynchronized mechanism between the submission of Campaign Fund Receipt and Expenditure Report reports, the audit process, and the excess found to be entering the state treasury. This causes the implementation and enforcement of regulations to be ineffective.¹² Nonetheless, most of the research still focuses on the transparency and accountability aspects of Campaign Fund reporting. More specifically, research highlighting the need for institutionalization and law enforcement of Campaign Fund reports is still very limited.

This research departs from the condition that every election and regional elections in Indonesia is always colored by the problem of non-transparent and accountable Campaign Fund reporting. Law enforcement on non-compliant Campaign Fund reports is still weak, either due to the absence of a marking verification mechanism or the absence of a specifically and effective responsible institutional structure. The urgency of this reformulation agenda is strengthened by the current political and legal momentum, namely the plan to revise several laws related to the political system and elections, namely the Political Party Law, the Election Law, and the Regional Election Law with the omnibus law method which is planned to be completed in 2026 before the 2029 elections.¹³ Based on the background of these problems, this study will focus on evaluating the regulation and implications of GRHE campaign fund reports in Indonesia on the status quo and the reformulation of transparency and accountability in the institutionalization and enforcement of transparent and accountable GRHE campaign fund reports in Indonesia. This research is expected to provide benefits for GRHE organizers, as well

pemilu-2024-98031, accessed on February, 23, 2025.

11 Ibnu Sina Chandranegara and Syaiful Bakhri, "Dysfunctional Design of Campaign Finance Regulatory and Post-Election Corruption", *Journal of Governance and Regulation*, Vol. 2, Issue 1., 2023, p. 143-144.

12 Abdul Rahman Ma'mun, "Konflik Kepentingan dalam Regulasi Transparansi dan Akuntabilitas Sumbangan Dana Kampanye pada Pemilu Presiden 2019", *Jurnal Ilmiah Sosial dan Humaniora*, Vol. 1, Issue 2., 2022, p. 67.

13 Hidayat Salam and Willy Medi Christian Nababan, "Pemerintah Pertimbangkan Usulan 'Omnibus Law' UU Politik," *Kompas*, <https://www.kompas.id/artikel/pemerintah-sambut-baik-dpr-rencanakan-revisi-uu-pemilu>, accessed on February, 23, 2025.

as the public in seeking transparent and accountable Campaign Fund reports based on the principles of honest and fair elections.

2. Methodology

This research uses normative juridical methodology, which is carried out through a search for positive legal principles and norms.¹⁴ The legal materials used in this study are in the form of primary legal materials, namely laws and regulations, and secondary legal materials, namely books, journals, and other publications related to Campaign Funds in GRHE in Indonesia. In this study, there is data from several institutions that are used on a limited basis as a reinforcement and support for the urgency of the problem. Legal materials are analyzed qualitatively and presented descriptively.

3. Evaluation of the Regulation and Implication of General and Regional Head Election Campaign Fund Reports in Indonesia

Campaigns are a means that accommodates GRHE Participants to convince voters by offering the vision, mission, program, and/or self-image of Election Participants as well as an effort to educate the community and be carried out responsibly.¹⁵ Campaigns, including Campaign Funds, must be carried out responsibly in the sense of meeting the criteria for funding sources, use or expenditure, and reports that are legitimate and in accordance with the law, because funding sources that are not transparent and accountable have implications for the patron-client behavior of candidates and the potential for state capture corruption. State capture corruption is a form of ex-ante corruption that affects a regulation or policy that is determined to benefit a certain group of interests.¹⁶ Meanwhile, research from Mada Sukmajati and Fikri Disyacitta found that in the 2019 Simultaneous Elections, it was found that the pattern of receiving Campaign Funds sourced from the Candidate Pairs and corporations was larger than from community donations, on the other hand in the Legislative Election contests political parties also depend on their members rather than public donations, so it can be concluded that such a pattern tends to lead to clientele.¹⁷

Furthermore, a transparent and accountable funding report is not just a display of information, but has broad implications, namely (i) for voters and the public to access information on the source and use of a candidate's campaign funding that can be considered for voting; (ii) for law enforcement officials, they can see the affiliation of the candidate so that if there is a criminal act of corruption between the candidate and the funder, it is easy to detect; and (iii) for third parties, including volunteers who have the influence to convert votes, get clear legal certainty to know the flow

14 Zainuddin Ali, *Metode Penelitian Hukum* (Jakarta: Sinar Grafika, 2022), p. 12.

15 Article 1 number 35 *jo.* Article 267 paragraph (1) Law Number 7 of 2017 concerning General Elections. Meanwhile, political education, according to Article 1 number 4 of Law Number 2 of 2018 as the amendment to Law Number 2 of 2011 concerning Political Parties, is the process of learning and understanding the rights, obligations, and responsibilities of every citizen in the life of the nation and the state."

16 Emirzal, *et al.*, "The Correlation Between State Capture, Grand Corruption, Petty Corruption, and Investment in Indonesia", *Integritas*, Vol. 9, Issue 2, 2023, p. 167.

17 Mada Sukmajati and Fikri Disyacitta, "Pendanaan Kampanye Pemilu Serentak 2019 di Indonesia: Penguatan Demokrasi Patronase?" *Jurnal Antikorupsi INTEGRITAS* Vol. 5, Issue 1, p. 88-89.

of funds as legitimate funds. In this discussion, the elaboration of the problem of non-transparent and accountable sources and funding with the norms that are the basis for funding the GRHE Campaigns based on General Election Law, the Regional Head Election Law, GEGR 18/2023, GEGR 14/2024, and ESR 15/2023, the author describes it in 2 (two) sub-discussions as follows.

3.1. Formality of General and Regional Head Election Campaign Fund Reports

Campaign Funds¹⁸ can be said to be gasoline and a key factor in the realization of various campaign activities GRHE participants. The arrangements regarding Campaign funds are regulated in such a way as to create a fair, transparent and accountable space in the source, use and reporting of Campaign funds. Restrictions on campaign fund reports in this study are as referred to in GEGR 18/2023, GEGR 14/2024, and ESR 15/2023. The discussion of GRHE funding in this study is limited to funding that comes from other than state revenue such as the state budget and/or regional budget and campaign contributions from other parties. In this sub-discussion, the author will describe how the problem of formality of the GRHE Campaign Fund report in terms of norms has implications for the abandonment of unethical campaign practices and violations of laws and regulations such as money politics, as well as weakening the integrity of honest and fair GRHE.¹⁹ Therefore, the author will elaborate on it further in 3 (three) segments of argument as follows.

First, the institutionalization of the Campaign Fund report from the side of institutions or related parties and mechanisms. The Campaign Fund Report is divided into: (i) Initial Report of Campaign Funds ("IRCF");²⁰ (ii) Campaign Fund Contributor Report ("CFCR");²¹ and (iii) Campaign Fund Receipt and Expenditure Report ("CFRER").²² Meanwhile, the three types of Campaign fund reports, namely IRCF, CFCR, CFRER, have parties responsible for reporting,

18 Article 1 number 18 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds *jo.* Article 1 number 20 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds, *Campaign Funds, are costs in the form of money, goods, and services used by Election Participants to finance Election Campaign activities."*

19 Bayu Nurcahyo Andini, Frenqui Monteiro, and Soebandi, "Analisis Kepatuhan, Transparansi dan Akuntabilitas Laporan Dana Kampanye Partai Politik dalam Pengelolaan Penerimaan dan Penggunaan Dana Kampanye," *Media Mahardhika* Vol. 17, Issue 1, 2018, p. 35.

20 Article 1 number 22 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds *jo.* Article 1 number 20 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds, *"IRCF is the reporting that contains information on the RKDK, the source of the initial balance or opening balance, the recording of receipts and expenditures obtained before the opening of the RKDK, and the receipt of donations originating from the Candidate Pair, participating Political Parties or Coalitions of participating Political Parties, DPD Candidates, or other parties."*

21 Article 1 number 23 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds *jo.* Article 1 number 21 P Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds, *"CFCR is the report that contains donations given by other party donors."*

22 Article 1 number 24 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds *jo.* Article 1 number 22 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds, *"CFRER is the bookkeeping that contains all receipts and expenditures of the Campaign Fund."*

reporting periods, and implications regulated in GEGR 18/2023 as seen in the following table.

Table 2.1. Contents and Implications of Campaign Fund Reports

Report Type	Reporting Parties	Period	Implication
IRCF	Presidential and Vice Presidential Candidate	Bookkeeping Period:	Not reported according to the
	Pairs: Candidate Pairs and Campaign Teams at the National Levels	Starting 3 days from being designated as an Election Participant until 1 Day before submission of the IRCF	time frame: cancellation as an election participant (in the relevant area).
CFCR	Candidates for Members of the House of National and Regional Representatives: Political Parties according to their level (national, provincial, regency/city)	Reporting Period: No later than 14 days before the first day of the scheduled implementation of the Election and Regional Election Campaign, at 23.59 local time.	
CFRER	Candidate for DPD Members:	Reporting period:	Not reported according to the time frame:
	Prospective DPD Members	starting from the beginning of the Cam-paign period until 1 (one) Day after the Campaign peri-od ends	Administrative sanctions in the form of not being determined to be an elected candidate.
	Pairs of Candidates for Governor and their Deputies, Regents/Mayors and Deputies:	Reporting period: no later than 15 (fifteen) days after the voting day, no later than 23.59 local time	
	Spouse of Governor or Regent/Mayor Candidates		

Source: processed by Author.

Meanwhile, GEGR 14/2024 related to the Election Campaign funds in general has similarities with GEGR 18/2023. Meanwhile, the differences regulated in GEGR 14/2024 that are not found in GEGR 18/2013 are (i) the Volunteer Campaign fund report is required to prepare the CFRER which is an attachment to the Candidate Couple Campaign fund report;²³ (ii) the typology of the imposition of sanctions for reporting campaign funds is regulated more fully on the three types of campaign fund reports as well as the model of imposing gradual sanctions starting from written warning sanctions for delays by being given a deadline for submitting reports with a certain period of time (7 days for IRCF, 3 days for CFCR, and 1 day for CFRER), sanctions prohibiting campaign activities (IRCF), there is no recommendation to be inaugurated by the authorized official (CFCR), it is not determined as the selected Candidate

²³ Article 87 General Election Commission Regulation Number 14 of 2024 concerning Campaign Funds for the Election of Governors and Vice Governors, Regents and Vice Regents, and Mayors and Vice Mayors.

Pair until the Candidate Pair submits the CFREER.²⁴ The disparity in regulation is not in line with the Constitutional Court Decision Number 55/PUU-XVII/2019 which basically states that there is no difference between the GRHE, including in the regulation of campaign funds.²⁵

Second, the formality of the Campaign Fund Report in terms of norms. After understanding the classification of campaign fund reports and the mechanisms regulated in GECR 18/2023 and GECR 14/2024, the author criticizes the norms that need to be evaluated to strengthen the institutionalization and enforcement of campaign fund reports, namely, first, the norm of limiting the donation of funds for the GRHE. Meanwhile, the restrictions on campaign fund donations regulated in the General Election Law and the Regional Head Election Law can be seen in the following table.

Table 2.2. of The Limitation of Campaign Fund Donation

Donors	Donation Limits
Individual	Presidential and Vice-President Pairs <IDR 2,500,000,000.00 (two billion five hundred million rupiah). <u>Candidates for Members of the House of National and Regional Representatives</u> <IDR 2,500,000,000.00 (two billion five hundred million rupiah). <u>Candidates for DPD Members</u> <IDR 750,000,000.00 (seven hundred and fifty million rupiah). <u>Pairs of Candidates for Governor and Deputy Mayor and Deputy Regent/Deputy Governor. Pairs of Candidates for Regent/Mayor</u> Maximum IDR 75,000,000.00 (seventy-five million rupiah).

24 Article 75 *jo.* Article 76 *jo.* 77 General Election Commission Regulation Number 14 of 2024 concerning Campaign Funds for the Election of Governors and Vice Governors, Regents and Vice Regents, and Mayors and Vice Mayors.

25 Judge's Considerations Paragraph [3.15] Constitutional Court of Indonesia Decision Number 55/PUU-XVII/2019.

Legal entity groups other than CSOs, companies and/or non-governmental business entities with legal entities	<u>Presidential and Vice President Pairs</u>
	<IDR 25,000,000,000.00 (twenty-five billion rupiah).
	<u>Candidates for Members of the House of National and Regional Representatives</u>
	<IDR 25,000,000,000.00 (twenty-five billion rupiah).
	<u>Candidates for DPD Members</u>
	<IDR 1,500,000,000.00 (one billion five hundred million rupiah).
	<u>Pairs of Candidates for Governor and Deputy Mayor and Deputy Regent/Deputy Governor, Pairs of Candidates for Regent/Mayor</u>
	<IDR 750,000,000.00 (seven hundred and fifty million rupiah).
<i>Source: processed by the Author.</i>	

The difference in the technical arrangements in GEGR 14/2024 is that there are restrictions on the expenditure of Campaign Funds which are not found in GEGR 18/2023 which regulates Campaign Funds for Elections. In GEGR 14/2024, the expenditure of Campaign Funds is regulated by taking into account: a. the Campaign method; b. the number of Campaign activities; c. estimated number of participants in the Campaign; d. regional cost standards; e. required Campaign materials; f. geographical coverage and conditions; g. logistics; and h. Campaign management/consultants. In addition, the process is carried out by coordinating multi-stakeholders, especially Regional Head Election participants.²⁶

Regarding the difference in restrictions, the author argues that with the construction of different regions, the Provincial or Regency/City DPRD should be treated the same and the model of restricting the expenditure of Campaign funds or at least the provision is removed as long as the expenditure is made for legitimate and legal campaign activities. Then, there is an affiliation gap between individuals and non-individuals that can exceed the limits of individual and non-individual groups considering that the norms governing the limitation of Campaign donations are not cumulative in the nominal amount regulated. In addition, referring to the opinions of Ibnu Sina Chandranegara and Nanda Sahputra, the regulation of restrictions on campaign funds, especially from private corporations, in order to reduce forms of political investment that have the potential to give birth to further corruption after the GRHE or in other words create behavioral conditions and conditions state capture corruption.²⁷

Third, Campaign Information System and Campaign Fund ("Sikadeka").²⁸

26 Article 19 General Election Commission Regulation Number 14 of 2024 concerning Campaign Funds for the Election of Governors and Vice Governors, Regents and Vice Regents, and Mayors and Vice Mayors.

27 Ibnu Sina Chandranegara and Nanda Sahputra Umara, "Optimalisasi Pembatasan Dana Kampanye Pemilihan Umum Kepala Daerah sebagai Pencegahan Investasi Politik yang Koruptif," *Mimbar Hukum* Vol. 32, Issue 1, 2020, p. 41.

28 Article 1 number 32 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds *jo.* Article 1 number 24 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds,

Sikadeka by definition and its purpose is to facilitate the stages of the Campaign and Campaign Fund, especially to input the Campaign Fund report, meaning that Sikadeka functions as an instrument/tool, while the validity of the Campaign Fund report is after being audited by a Public Accounting Firm ("PAF").²⁹ In GEC 18/2023, the opening of Sikadeka access can only be given to national, provincial, regency/city, and state institutions that carry out government affairs in the field of prevention and eradication of money laundering and the eradication of corruption through a submission mechanism to the GEC.³⁰ Restrictions on real access to IRCF, CFC, and CFRER, as well as the public only being able to access publications from audit results, certainly have implications for a lack of transparency, accountability, and public participation for access to comprehensive campaign funds. The use of information systems and technology in GRHE, including Sikada, is not new, but problems arise regarding the nature or strength of Sikadeka as evidence of findings of violations of Campaign Funds if there is a discrepancy between real facts and information in Sikadeka. When, referring to the Constitutional Court Decision Number 1-2/PHPU. PRES-XXII/2024 regarding Sirekap, which is a tool for obtaining votes, the Constitutional Court decided that Sirekap is only a complementary tool and the main source is a tiered manual count.³¹ Another thing that should be considered about Sikadeka, also has the same characteristics as the information and technology systems in the GEC, but the problem is the reliability and openness of Sikadeka.

Daffa Athaillah and Feyla Quintara further stated that the regulatory loophole in the Campaign Fund report is just a formality, because it only contains general information such as the amount of total donations, expenses, and each amount of donations per category of donors. In fact, important information such as the source and factual use of the Campaign Funds is not listed. In addition, the names of Campaign Fund contributors can only be accessed by PAF, election organizers, and non-governmental organizations related to elections.³² When referring to the data on the number of prospective election participants and prospective participants in the Regional Elections associated with the simultaneity of the GRHE, it is reasonably difficult for the Campaign Fund report to be conducted optimally with the time period set in GEGR 18/2023 *jo.* GEGR 14/2024.³³ Therefore, the formality of the Election and Regional Election Campaign Fund reports on the 3 (three) aspects above needs to be reformulated to increase the transparency and accountability of the

"Sikadeka adalah an information system and technology used to facilitate the stages of the Election Campaign and Campaign Fund, as well as the implementation of the appointment of a Public Accounting Firm (KAP)."

29 Article 102 *jo.* Article 103 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

30 Article 108 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

31 Judge's Considerations Paragraph [6.10.5] Constitutional Court of Indonesia Decision Number 1-2/PHPU.PRES-XXII/2024.

32 Daffa Athaillah Maulana and Feyla Quintara Andafi, "Inkompatibilitas Regulasi Dana Kampanye pada Sistem Proporsional Terbuka dalam Pemilihan Umum Legislatif," *Majalah Hukum Nasional* Vol. 53, Issue 1, 2023, p. 83-84.

33 Komisi Pemilihan Umum, "Sikadeka Beri Kemudahan Peserta Pemilu dalam Pelaksanaan Kampanye dan Dana Kampanye," *KPU*, <https://www.kpu.go.id/berita/baca/12078/sikadeka-beri-kemudahan-peserta-pemilu-dalam-pelaksanaan-kampanye-dan-dana-kampanye>, accessed on June, 20, 2025.

Campaign Funding Report which can involve active community participation.

3.2. Monitoring and Follow-up of Findings on General and Regional Head Election Campaign Fund Reports

The mechanism for monitoring and following up on the Campaign Fund Report is important, in addition to increasing transparency and accountability, but also serves to ensure that the fairness of the GRHE is maintained. The International Institute for Democracy and Electoral Assistance (IDEA) argues that the scope of the electoral justice system includes ensuring that every procedure and decision in the electoral process is in line with the existing legal framework, and that if there are violated voting rights, there is a legal mechanism in place to resolve them.³⁴ In this sub-discussion, the author will describe the problems of supervision and follow-up of findings on the Regional Election Campaign Fund Report in the following 2 (two) aspects.

First, the main source of Campaign Fund monitoring materials. In GEGR 18/2023 and GEGR 14/2024, there are 3 (three) sources of Campaign Fund supervision materials, namely (i) in the Special Account of Campaign Funds ("RKDK") Candidate Pairs, DPD members, or political parties.³⁵ Every transaction stream of Campaign activities must be carried out through the RKDK. Receipt of campaign funds in the form of cash, checks, bilyet giro, other securities, electronic money, and receipts through banking transactions must be placed RKDK first.³⁶ Then, the RKDK is also information that must be included in the IRCF and other Campaign Fund reports;³⁷ and (ii) Sikadeka, where as described in the previous sub-discussion is facilitative and used for the reporting system, both participants in the GRHE and PAF.³⁸ Meanwhile, there are no obligations or sanctions for GRHE participants who do not use Sikadeka in GEGR 18/2023 and GEGR 14/2024. However, the central role of the RKDK is also one of the references for ESB to supervise Campaign Funds through Sikadeka;³⁹ and (iii) the results of the PAF audit, this will be included in the minutes and announced by the GEC and can be widely accessed so that the public can then respond to the results of the audit of the Campaign Fund report.⁴⁰ However, according to Daffa Athaillah and Feyla Qintara, the Campaign Fund audit system is considered less comprehensive because it

34 Oliver Joseph and Frank McLoughlin, *Electoral Justice System Assessment Guide* (Stockholm: International IDEA, 2019), p. 9.

35 Article 1 number 16 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds *jo*. Article 1 Number 21 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds, "RKDK is an account that holds Campaign Funds, which is separated from the financial accounts of a participating Political Party or the personal financial accounts of an Election Participant, and is used solely for Campaign purposes."

36 Article 10 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

37 Article 23 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

38 Article 105 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

39 Article 3 paragraph (2) Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds.

40 Article 103 *jo*. Article 104 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

only checks the timeliness of reporting, the source of Campaign Funds, and the limits of Campaign Funds. Meanwhile, the validity of the reports and the actual expenditure of the Campaign activities to be compared with the Campaign Funds reports is tentative and does not affect the level or opinion of the compliance of the Campaign Funds reports.⁴¹

Second, the role of the GEC and ESB in the findings in the Campaign Fund report. Normatively, the role or model of supervision and follow-up of the GEC and ESB does not really show the significance of in-depth and comprehensive supervision and follow-up. The GEC as an institution that has vital authority over the Campaign Fund report only plays a role in coordinating and consulting functions, as well as on the Campaign Fund report while the audit is carried out by the PAF.⁴² Meanwhile, ESB plays a supporting role in the Campaign Fund report by ensuring that it is in accordance with the procedures stipulated in the laws and regulations, on the other hand active actions that can be taken by ESB against the findings of violations of the Campaign Fund report by means of tracing and/or investigation in the event that there is suspected election violations related to the Campaign Fund.⁴³

Meanwhile, if the results of the report find that there are administrative errors and/or alleged violations in the Campaign Fund, then ESB will follow up to determine the alleged election violations according to the authority of ESB.⁴⁴ Meanwhile, if the alleged election violation is in the form of an election crime, then the case will be handled through the handling of election crimes.⁴⁵ Referring to General Election Law, the authority of ESB is only limited to the prevention and enforcement of election violations and disputes over the election process.⁴⁶ If, violations in the Campaign Fund report are found to be administrative violations related to procedures, or the mechanism for implementing GRHE, ESB will receive, examine, review, and decide on the violations.⁴⁷ This means that the competence of ESB continues to follow the mechanism according to its authority and is different from the sanctions or process provisions in GEGR 18/2023 and GEGR 14/2024 which provide an opportunity for clarification and sanctions decisions by the GEC.⁴⁸

41 Daffa Athaillah Maulana and Feyla Qintara Andafi, *Op. Cit.*, p. 84.

42 Article 80 paragraph (1) *jo.* Article 89 paragraph (1) *jo.* Article 91 paragraph (1) General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds.

43 Article 4 letter e Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds.

44 Article 22 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds.

45 Article 23 Regulation of the Election Supervisory Body of the Republic of Indonesia Number 15 of 2023 concerning the Supervision of General Election Campaign Funds.

46 Article 93 letter b Law Number 7 of 2017 concerning General Elections.

47 Akhmad Hairil Anwar, "Peran Bawaslu dan Keadilan Pemilu," *Jurnal Hukum dan Keadilan* Vol. 3, Issue 2, 2019, p. 81-82.

48 Article 122 General Election Commission Regulation Number 18 of 2023 concerning General Election Campaign Funds. *jo.* Article 86 General Election Commission Regulation Number 14 of 2024 concerning Campaign Funds for the Election of Governors and Vice Governors, Regents and Vice Regents, and Mayors and Vice Mayors.

4. Reformulation of Institutionalization and Enforcement of General and Regional Head Election Campaign Funds Report in Indonesia

The institutionalization and enforcement of the Campaign Fund report correlates with the urgency of transparency and accountability of campaign funding as part of the enforcement of honest and fair election principles. According to Mietzner, the campaign funding arrangement is intended to achieve 3 (three) goals, namely (i) for the party to avoid oligarchy domination and corrupt fundraising practices; (ii) to create an equal arena of fighting between large and small parties, as well as between government parties and opposition parties; and (iii) to provide disclosure to the public regarding the source of a party's income and its expenditure of funds.⁴⁹ However, the purpose of this purpose is to find that the problems that have been discussed in the previous sub-discussion have at least 2 (two) problems, namely (i) the formality of the Election and Regional Election Campaign Fund report where the object of regulation and supervision, both from the GEC and ESB is only limited to the candidate's RKDK and (ii) supervision and follow-up of findings on the Election and Regional Election Campaign Fund report which is not strictly sanctioned. Therefore, in this discussion, the author reformulated 2 (two) aspects in the Campaign Fund report, namely institutionalization reformulation and enforcement reformulation as follows.

4.1. Reformulating the Institutionalization Arrangements for General and Regional Head Election Campaign Fund Reports

The institutionalization of Campaign Fund Reports in the Regional Election regime is regulated in Article 74 paragraph (3) of the Regional Election Law, *"Political Parties or a combination of Political Parties that propose candidate pairs are required to have a **special Campaign Fund account on behalf of the candidate pair and be registered with the Provincial GEC or Regency/City GEC.**"* Meanwhile, for the election regime it is basically the same, but specifically for the RKDK legislature for political parties.⁵⁰ In the previous sub-discussion, it has been explained that the campaign fund report only contains general information such as the amount of total donations and the amount of expenditure, not details of funds, so that the public cannot find out more details about the receipts and expenditures of Campaign Funds announced on the official GEC website.⁵¹ In addition, the Campaign Fund report has set out the restrictions on the Campaign Fund and the parties who are allowed and prohibited to make donations or assistance as Campaign funding. However, 3 (three) things must be done in the future as a reformulation of the institutionalization of the Election and Regional Election Campaign Fund reports.

First, the Campaign Fund report is not only made and reported by the

49 Marcus Mietzner, "Dysfunction by Design: Political Finance and Corruption in Indonesia", *Critical Asian Studies*, Vol. 47, Issue 4, 2015, p. 587-600.

50 Hurriyah and Fuadil 'Ulum, "Problem Akuntabilitas Pembiayaan Politik dalam Pembahasan Revisi UU Pemilu", *Jurnal Keadilan Pemilu*, Vol. 3, 2020, p. 62.

51 *Ibid.*, p. 63.

Candidate Pair or political party, but every volunteer as a candidate Campaign Team registered with the GEC. In the status quo, the Campaign Fund report in the form of receipts and expenditures or use is the responsibility of the candidate or political party only as stipulated in Articles 74 and 75 of the General Election Law and Article 334 of the General Election Law to be then audited by the PAF. The model of institutionalizing Campaign Fund reports by volunteers can be found in GECR 14/2024 for CFRER volunteers for Governor or Mayor/Regent Candidate Pairs. Therefore, the registration model of legitimate and/or affiliated volunteers should be aligned with obligations to all three types of Campaign Fund reports. In addition, the expansion of the Campaign Fund report should not be limited to the RKDK or the report submitted by the Candidate Pair or political party, but there is an in-depth investigative effort on the material facts of the stages of the Campaign Fund of the Election and Regional Elections participants during the Campaign period, as well as a certain opportunity for extension of time to carry out efforts such as an investigative audit, so that in terms of the implementation of scrutiny and supervision of the Campaign Fund report meets the criteria substantive, transparent, and accountable.

Second, special treatment of Campaign Fund reports on incumbent candidates. Referring to the Constitutional Court Decision No. 33/PUU-XIII/2015 in the context of the incumbent Regional Head candidate, he stated, “[3.16.6] ... All of the above considerations do not mean that the Court denies the fact that the incumbent regional head has various advantages, as stated by the President, so it is therefore important to formulate limitations so that those benefits are not abused by the incumbent regional head for his own benefit (if he is to run for re-election), his family members, his relatives, or certain close groups Him. However, such restrictions should be directed at the incumbent regional head, not at his family, relatives, or certain groups.” The context of the incumbent candidate can be expanded to the participants of the Election and Regional Elections because of the potential advantages inherent in him that are abused. The special treatment on the incumbent candidate’s Campaign Fund report is intended to ensure that there is fair competition and is not a form of discrimination. Some forms of special treatment of the Campaign Fund report from the incumbent candidate can be formulated as follows: (i) report on the use of the budget or activities for his position sourced from state finances during the Campaign implementation period; and (ii) financial records of personal accounts during the Campaign period. The second reformulation is important because generally the incumbent has a large capital to finance the Campaign Fund which can be sourced from outside the provisions of the Campaign Fund.

Third, the arrangement of affiliation from the Campaign Fund contributors. Overall, the arrangement on the status quo classifies the parties that are allowed to be the candidate concerned, political parties/coalitions of supporting political parties or participants in the election, donations from other parties that are legal and non-binding from companies and individuals. Meanwhile, the prohibited parties as sources of campaign funding include (i) foreign companies, foreign governments, foreign organizations, foreign political parties, and foreign NGOs; (ii) unclear identity of contributors; (iii)

governments, local governments, state-owned enterprises, and regional-owned enterprises; and (iv) the village government and village-owned enterprises.⁵² Article 74 paragraph (7) of the Regional Election Law and Article 327 paragraph (4) jo. Article 331 paragraph (3) jo. Article 333 paragraph (3) of the Election Law stipulates that the donor of the Campaign Fund must include a clear identity. Affiliates often represent themselves as parties who are allowed under laws and regulations or are actually parties who are prohibited from making donations but through affiliated parties so that they become legal according to the law. The arrangement of affiliates from prohibited parties or allowed parties according to the Election Law and the Regional Election Law, as well as information disclosure for donors, especially in large numbers, need to be emphasized in the Campaign Fund report.

Fourth, the incorporation of the institutionalization of Cash Financial Transaction Reports, Suspicious Financial Transaction Reports, and Analysis Results Reports of the FTRAC as alleged receipt or use of illegal Campaign Funds that are not in accordance with laws and regulations. This is related to the third point previously where affiliated parties or parties who are legally entitled to contribute Campaign Funds sourced from illegal money, including but not limited to money laundering, both carried out with one transaction and several transactions in a certain period of time unreasonably. In analyzing and examining suspicious financial transactions, it has obtained its legal basis in Article 40 letter d of Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes ("Law 8/2010") which states, "In carrying out the duties as referred to in Article 39, FTRAC has *the following functions: d. analysis or examination of financial transaction reports and information that indicate criminal acts Money Laundering and/or other criminal acts as intended in Article 2 paragraph (1).*" The four constructions of the institutionalization of the Campaign Fund report are intended to strengthen transparency and accountability of the flow of Campaign Funds. In addition, the last mechanism is the incorporation of reports made by FTRAC in the Campaign Fund report as a strengthening of law enforcement against illegal Campaign Funds outside of the RKDK and the Campaign Fund report.

4.2. Reformulating the Enforcement Arrangements General and Regional Head Election Campaign Fund Reports

The process of enforcing the Campaign Fund report is carried out formally. This can be seen from the formulation and provisions in the Regional Election Law and the Election Law which only stipulate time limits, both related to the collection of Campaign Fund reports and audits by the PAF. The problem that arises is that the authority of the PAF only checks whether the attached documents are complete or not, so that there is the potential for candidates or political parties to fill out the Campaign Fund report just to fulfill the formality of the report. Meanwhile, administrative sanctions and criminal sanctions on the Campaign Fund report are also not related to the audit results, so there is no form of audit of the material facts on the Campaign Fund report. Furthermore, the sanctions given are also imposed only on candidates because on the basis

52 Article 339 Law Number 7 of 2017 concerning General Elections.

of the consequences of the report made and reported to the GEC is a report from a candidate or political party.⁵³ The problems of compliance and lack of evidence to support the enforcement of GRHE with integrity and in accordance with the principles of honest and fair elections can be reformulated by the author as follows.

First, the coordination and authority of investigative audits along with the imposition of sanctions by ESB on the Campaign Fund report which is considered unreasonable. Article 93 letter b jo. Article 94 paragraph (3) letter b of the Election Law gives the task to ESB to investigate alleged election violations. Furthermore, Article 95 letters b and c give the authority to ESB to examine, review, and decide on violations of election administration and violations of money politics. The Campaign Fund Report can be categorized as part of an election violation by considering several criteria when referring to the provisions of the Election Law and the Regional Election Law as follows: (i) material facts are found to provide incorrect information in the Campaign Fund report; (ii) PAF and Election Participants conspire against the Campaign Fund report; (iii) material facts are found to be inconsistent or in violation of the provisions regarding the Campaign Fund report; and (iv) allegations of election and regional election crimes were found on the Campaign Fund report.

Second, the incorporation of Financial Transaction Reporting and Analysis Center into the General and Regional Head Elections Gakkumdu Center. In the Regional Head Elections Law and the General Election Law, the Gakkumdu Center is intended to have a common understanding and pattern of handling election and regional election crimes. Article 476 paragraph (2) of the Election Law stipulates that an act or action that is suspected of being an election crime is the authority of ESB after coordinating with the National Police of the Republic of Indonesia and the Attorney General's Office in Gakkumdu. The composition of the membership of the Gakkumdu Center, which consists of ESB, the Police, and the Prosecutor's Office, is coordinated in the context of enforcing election criminal violations. However, Suparto and Despan Heryansyah argued that the vital problem of the Gakkumdu Center is the understanding of each law enforcement institution in the Gakkumdu Center which has its own guidelines and the institution of the Gakkumdu Center which is not optimal uniting three institutions with different interests.⁵⁴

In practice, illegal campaign funds are undeniably an economic crime, especially money transactions. Based on Article 40 of Law 8/2010, FTRAC has the functions of a. prevention and eradication of money laundering crimes; b. management of data and information obtained by FTRAC; c. supervision of the Reporting Party's compliance; and d. analysis or examination of financial transaction reports and information that indicate money laundering and/or other criminal acts as intended in Article 2 paragraph (1). Illegal Campaign Funds can be categorized as a criminal offense that even leads to money laundering. Money laundering can be categorized into 2 (two) forms, namely

53 Hurriyah and Fuadil 'Ulum, *Op.Cit.*, p. 63.

54 Suparto and Despan Heryansyah, "Keadilan Pemilu dalam Perkara Pidana Pemilu: Studi Terhadap Putusan Pengadilan," *Jurnal Hukum Ius Quia Iustum* Vol. 29, Issue 2, 2022, p. 355-356.

stand-alone money laundering and money laundering derived from the proceeds of criminal acts (predicate crime money laundering). The role of FTRAC to identify and analyze suspicious financial transactions, especially in the period and flow of Campaign Funds, has the implication of finding preliminary evidence of criminal acts, both money politics and other election crimes, outside of the formalities of the Special Account of Campaign Funds and the Campaign Fund report to the GEC. The two enforcement reformulations are not only as administrative strengthening of transparent and accountable Campaign Fund reports, but also the enforcement of the flow of Election and Regional Election Campaign Funds can be legally accounted for as an enforcement of honest and fair election principles.

5. Conclusion

General and Regional Head Election can be interpreted as electoral contests to attract the attention of voters through campaigns. The implementation of the Campaign must also be in line with the principles of honesty and fairness of the Election, including its application in Campaign funding. However, the reality of General and Regional Head Election funding can be identified in the inconsistency between the Campaign Fund report and the findings of real facts of the use of Campaign Funds, then another finding is that the flow of funds is unreasonable or illegal by Financial Transaction Reporting and Analysis Center. Problems in terms of the regulation of the Campaign Fund report are also found in General Election Commission Regulation 18/2023, General Election Commission Regulation 14/2024, and Elections Supervisory Body Regulation 15/2023, namely the formality of the General and Regional Head Election Campaign Fund report such as implications or sanctions related to the Campaign Fund report there is a disparity in the imposition of sanctions and an indecisive mechanism through clarification opportunities, the nature of Sikadeka which is only an instrument and its limited access is not open to the public. The source of administrative supervision materials by the General Election Commission, Elections Supervisory Body, and Public Accounting Firm is sourced from the Special Account of Campaign Funds and the Campaign Fund report submitted by the General Regional Head Election participants through the Campaign Information System and Campaign Fund, as well as the weak role of the General Election Commission and Election Supervisory Body on the findings in the Campaign Fund report.

The formality of the Campaign Fund report and the weak enforcement of sanctions on the Campaign Fund, both administratively and the illegal flow of Campaign Funds, will have implications for political corruption or money politics. This study formulates the need for regulation and rearrangement of the institutionalization and enforcement of the Campaign Fund report, so that it is in line with the principles of honesty and fairness of elections. Therefore, the author reformulates it through, first, the reformulating the institutionalization of the General Regional Head Election Campaign fund reports which includes the expansion of campaign fund reports from volunteers or the Campaign Team of candidates or political parties, special treatment of incumbent campaign fund reports, the regulation of the affiliates that contribute to the Campaign fund, and the incorporation of Financial Transaction Reporting and Analysis Center reports or analysis as an instrument for external campaign fund

reports. Second, the reformulation of the enforcement of the General and Regional Head Election fund reports which includes the coordination and authority of investigative audits along with the imposition of sanctions by Election Supervisory Board on the Campaign Fund report that is considered unreasonable, as well as the involvement of Financial Transaction Reporting and Analysis Center in the General and Regional Head Election Gakkumdu Center in the context of enforcing illegal campaign funds related to alleged money laundering. In the end, there is almost no definite cost or how much cost is needed to contest elections, on the other hand there is no guarantee that a candidate who has a lot of funds will definitely win the contest, on the other hand, there is no certainty that a candidate who has a small amount of funds will lose. However, one thing is certain is that every flow of funds in the implementation of the Campaign as a forum for political education must be treated transparently and accountably as a form of implementation of the principles of honesty and fairness in the General and Regional Head Election .

6. Competing Interest

This research was designed and conducted independently without external intervention or influence especially from political parties or General and Regional Head Election Participants.

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