

ELECTION EAMPAIGN FUND MONITORING REPORT

INDONESIA CORRUPTION WATCH
PERKUMPULAN UNTUK PEMILU DAN DEMOKRASI
2024





2024 Election Campaign Fund Monitoring Report





Indonesia Corruption Watch
Perkumpulan untuk Pemilu dan Demokrasi
2024

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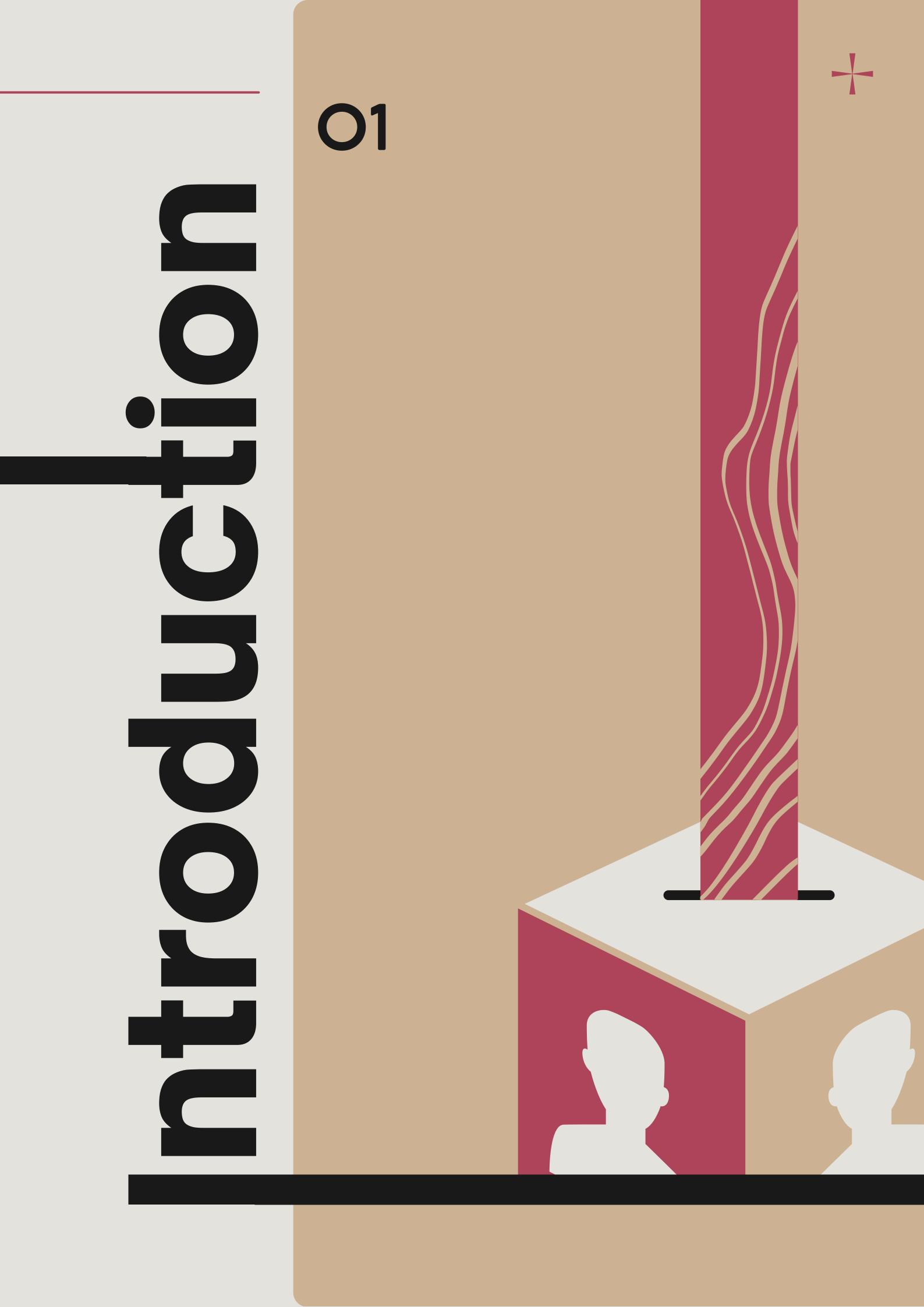
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The Global Commission on Elections, Democracy & Security, through its report released in 2012, concluded that there are at least 5 (five) major challenges hindering the integrity of elections (Global Commission on Elections, Democracy & Security, 2012). One of them is: uncontrolled political funding, undisclosed, and even secretive due to inadequate regulations.

Unfortunately, in Indonesia, despite having held 6 (six) elections post-transition from the authoritarian New Order regime, it still faces recurring issues related to political financing. Specifically, campaign financing always receives a red flag due to being considered non-transparent and the accountability of its data being questionable.

The legal framework of Indonesia's elections has actually set detailed limits regarding the donations allowed to be received by political parties and individual candidates. Including the obligation to report financial audits of their income and expenditures to the KPU. However, so far, political parties tend to report only a small portion of their donations and expenditures.

Since the elections of 1999, 2004, 2009, 2014, 2019, and up to 2024, ICW's monitoring consistently shows anomalies in campaign fund reporting (ICW, 2001, 2004, 2009, 2014, 2019). From issues of poor reporting administration to allegations of document manipulation, these have been found in presidential, legislative, and even regional head elections.

Although indications of dishonesty in campaign fund reporting are very clear and have even been publicly acknowledged by several politicians on some occasions, law enforcement agencies and the government seem to lack seriousness in addressing this issue (Edward Aspinall and Gerry van Klinken, 2011).

In fact, the truth about campaign finance reporting is more than just an administrative issue. Accepting political funds with unknown origins is almost certainly the result of illegal activity. For example, in early 2023, the Financial Transaction Reports and Analysis Center (PPATK) discovered that more than Rp1 trillion from illegal mining had flowed into political parties and was highly likely to be used to fund the 2024 elections (PPATK, 2023).



Along with a series of amendments to the 1945 Constitution in 1999–2002 that democratized Indonesia, the General Election Commission (KPU) was also established, constitutionally mandated by Article 22E paragraph (5) as the guarantor of truly independent election administration. Through the Election Law, it is also emphasized that the KPU must oversee the regulation of election administration aimed at strengthening a democratic governance system and realizing fair and integrity-based elections. Instead of adhering to that mandate, unfortunately, the KPU often becomes a facilitator of elections that are far from being integrity-driven. Even though it has been faced with a pile of electoral problems as briefly outlined in the previous section.

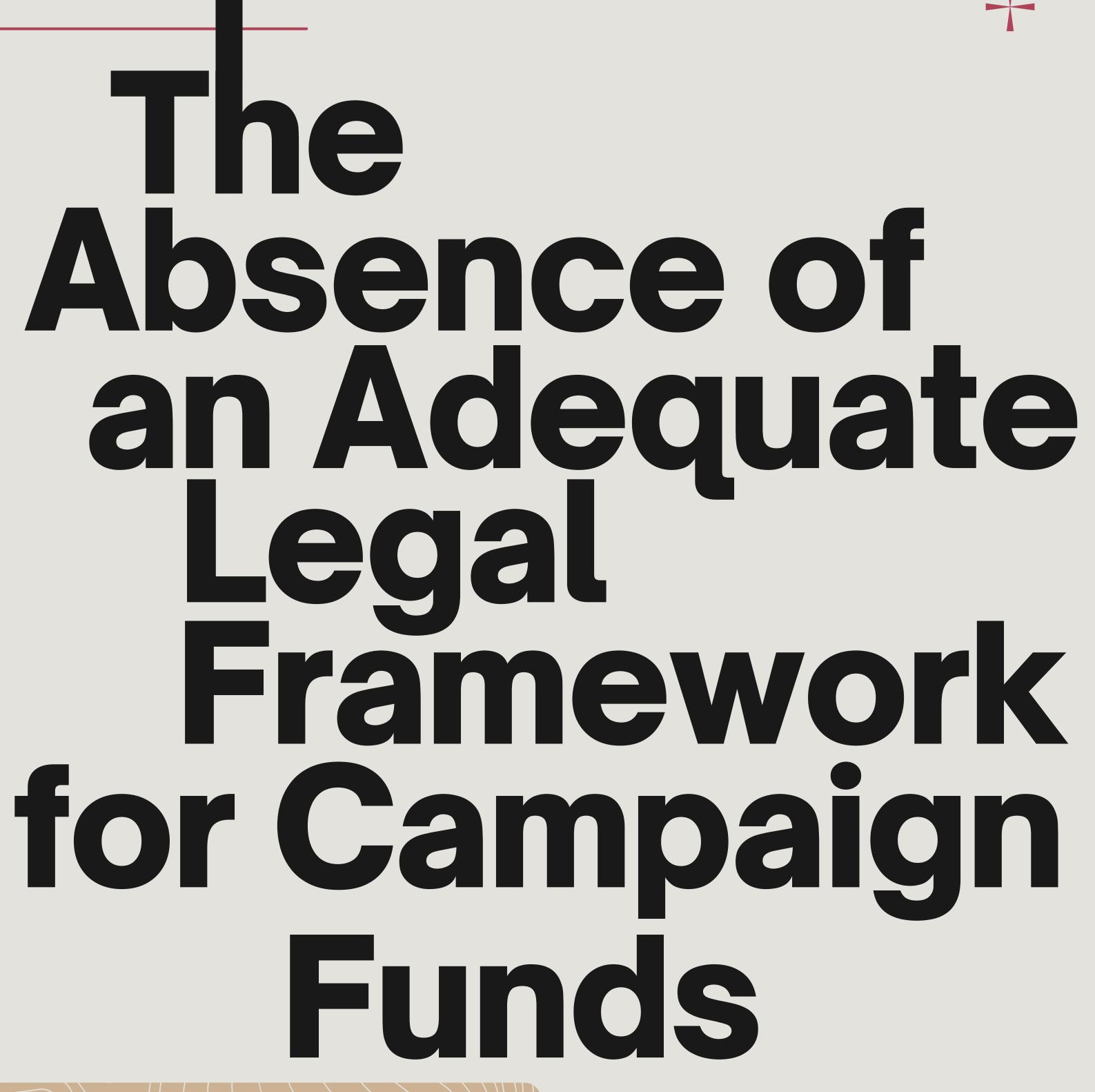
Starting from the technical regulations of the elections that tend to cover up information related to political donations, to the blatant lack of integrity of KPU members, most vividly illustrated by the dishonorable dismissal of Hasyim Asy'ari recently due to a series of ethical violations he committed (Tempo, 2024).

Through this report, it will be thoroughly reviewed how the 2024 elections with integrity were still far from reality due to the issue of the opacity of political campaign funds.

In general, this report will attempt to answer the big question:

"how is the implementation of campaign fund transparency in 2024 and how are the 2024 election candidates reporting their campaign funds?"

The preparation of this report takes data from the period of December–July 2023. The data we refer to is diverse, ranging from primary data such as the Initial Campaign Fund Report (LADK), Campaign Fund Donation Receipt Report (LPSDK), as well as the Campaign Fund Income and Expenditure Report (LPPDK) issued by the KPU, and secondary data such as campaign ads registered in the Meta Ads Library.







Campaign funds are a crucial aspect of electoral competition, especially during the campaign period. Campaign activities aimed at gaining public sympathy and support often require substantial financing. These funds are not only used to finance forums for interaction between candidates and voters but also to cover the operational costs of campaign teams, political consultants, and, in some cases, to buy votes in elections.

The issue of campaign funding is also related to the varying financial access of election participants and the amount of money circulating in political competition. Disparities in financial access can affect the equality of the competition process. The flow of funding in politics tends to lead politicians to neglect responsiveness and accountability to voters (Falguera et al., 2014). These issues also heavily depend on the actors contributing to campaign funding and the sources of income used for campaign financing.

Therefore, strict and comprehensive regulations, along with integrity-driven law enforcement, are essential to ensure that campaign financing aligns with electoral principles and promotes fair competition. GCEDS (2012) states that if the legal framework for campaign funding is weak, it can lead to the loss of political competition equality and undermine public trust. Additionally, loose regulations can enable strong political influence from organized criminal activities (The Global Commission on Elections, Democracy, and Security, 2012).

Ideal Campaign Fund Provisions

The formation of campaign finance regulations should be oriented towards the state's political goals in strengthening democracy and public participation. The study by Falguera et al. (2014) explains that there are at least two main bases in the regulation of political funding, including campaign funds. First, how voters perceive politics within the framework of a democratic system. Second, how should political parties be organized, including candidates and election campaigns?

There are two important things to consider, namely how the political system, including the electoral system in a country, and the challenges of state control over political funding (Falguera, et al. 2014). The two considerations mentioned earlier are derived into various issues as follows:



Common Challenges in Political Finance and Campaigns

Electoral System and Politics

- * Inequality in funding access for different political actors
- * Financial interest groups influencing politics
- * Undisclosed campaign financing
- * Misuse of state resources
- * Widespread vote-buying

Source: (Falguera, et al. 2014)

Control over Funding Regulations

- * Regulations that are irrelevant to certain political phenomena related to campaign financing
- * Lack of political will to control political funding, including weak law enforcement
- * Normalization and popularity of vote-buying

The two considerations above can be derived into three aspects of campaign finance regulation. According to the <u>ACE Project</u>, there are three aspects of campaign finance regulation, namely the source of funding, campaign execution, and fund reporting.

First Aspect Sources of Funding

Regulations should focus on the fair allocation of state funds, restrictions on contributions from third parties, and a balance between state and third-party funding.

Second Aspect <u>Campaign</u> <u>Implementation</u>

Regulations should focus on expenditure limits and the prohibition of using state resources.

Third Aspect Fund Reporting

As the final aspect of campaign financing, campaign fund reporting must be regulated based on the principle of equality. Additionally, regulations on campaign fund reporting should include mechanisms for law enforcement, independent oversight, and adequate sanctions (Council of Europe, 2003).



Campaign Fund Provisions in Law 7/2017 on Elections

From the three aspects of campaign fund regulation, Law 7/2017 on Elections regulates the actors of contributors, the limitation on the amount of donations, state assistance for campaigns, and campaign fund reporting, as well as audit mechanisms and law enforcement. Unfortunately, in that law, there are no expenditure limits for campaign funds. This allows election participants, including presidential and vice-presidential candidates, political parties, and legislative candidates, to spend as much money as they want to win the electoral competition.

From the aspect of contributors, the Election Law regulates three sources of contributors, namely internal political parties, candidates (Presidential and Vice Presidential candidates and legislative candidates), and third parties. Third-party contributors can come from individual donations or from groups/legal entities (which can be companies or organizations).

The acceptance of campaign funds from political parties and candidates has no limit on the amount of funds. This allows candidates and political parties to contribute their wealth in the form of money, goods, and/or services to the fullest extent. Meanwhile, donations from third parties are limited to a certain amount. The amount varies for each type of election participant, such as presidential candidates and political parties. Meanwhile, personal donations to candidates are not regulated even though the campaign burden for the legislative elections is mostly managed by the candidates themselves.

For donations to political parties, individuals can only donate a maximum of 2.5 billion rupiah, while legal entities/groups can donate up to 25 billion rupiah. Meanwhile, third parties can also contribute campaign funds for presidential and vice-presidential candidates. For individuals, the maximum donation to the presidential and vice-presidential candidates is 2.5 billion rupiah. Legal entities/groups can contribute up to 25 billion rupiah.

Meanwhile, aspects of campaign fund reporting, audit mechanisms, and sanctions are also regulated in Law 7/2017 on Elections. In this law, only presidential and vice-presidential candidates, political parties, and candidates for the Regional Representative Council (DPD) are required to report campaign funds. Meanwhile, the reports of DPR/DPRD candidates are accumulated in the party's campaign fund report in the form of campaign service income.

The mechanism for reporting campaign funds for presidential-vice presidential candidates and political parties is actually similar. Campaign finance reports are conducted in three stages, namely 14 days before the campaign (LADK), during the campaign (LPSDK), and after the campaign period (LPPDK). The campaign finance report must be published to ensure transparency.

After the campaign period, the three campaign fund reports are audited by a Public Accountant directly appointed by the KPU. The audit results conducted by the public accountant must then be published and followed up by the KPU. The sanctions imposed are only criminal sanctions to the extent that the acceptance of campaign funds from third parties exceeds the regulations. Further regulations are found in the technical regulations at the KPU Regulation level.

Regulation of Campaign Funds for Presidential and Legislative Elections under Law 7/2017 on Elections

Election Type	Source of Revenue	Maximum Contribution Limit	Expenditure Limit	Reporting	Audit	Sanctions
Legislative Election	 Political parties and candidates Individuals Groups/ Business Entities 	 Political Party Individuals: IDR 2.5 billion Groups/ Business Entities: IDR 25 billion DPD Candidate Individuals: IDR 750 million Groups/ Business Entities: IDR 1.5 billion 	Not regulated	 Submit LADK 14 days before the campaign Submit LPSDK Submit LPPDK after the campaign period Campaign Fund Reports must be published 	Audited by a Public Account ing Firm (KAP) appoint ed by the KPU	Criminal sanctions for election participants who violate campaign donation limits.
Presidential Election	 Presidential and Vice-Presidential Candidates Political parties/coalition of political parties Individuals Groups/Business Entities 	 Individuals: IDR 2.5 billion Groups/ Business Entities: IDR 25 billion 	Not regulated	 Submit LADK 14 days before the campaign Submit LPSDK Submit LPPDK after the campaign period Campaign Fund Reports must be published 	Audited by a Public Account ing Firm (KAP) appoint ed by the KPU	Criminal sanctions for election participants who violate campaign donation limits

Source: (Pratama, Hafiz and Mahardhika 2021)

As a note, Law 7/2017 has been implemented in the last two elections, namely the 2019 Election and the 2024 Election. Therefore, several regulations related to campaign funds mentioned above were applied in those two elections as a general legal framework governing campaign funds. The difference lies in the implementing regulations established by the KPU, which will be reviewed in the section below.



Comparison of Types of Campaign Fund Reporting in PKPU 24/2018 and PKPU 18/2023

In the 2019 General Election, the technical regulations for campaign funds were governed by PKPU 24/2018, which was amended twice by PKPU 29/2018 and PKPU 34/2018. Meanwhile, campaign funds for the 2024 elections are regulated through PKPU 18/2023. As mentioned above, the PKPU for the 2019 and 2024 Elections have the same legal umbrella, namely Law 7/2017 on Elections.

However, there are differences in provisions between PKPU 24/2018 and PKPU 18/2023. A striking difference lies in the mechanism for reporting campaign funds and publication. In PKPU 24/2018, there are three stages of campaign finance reporting, namely the Initial Campaign Finance Report (LADK), Campaign Fund Donation Receipt Report (LPSDK), and the Campaign Fund Income and Expenditure Report (LPPDK). PKPU 18/2023 also regulates the same reporting mechanism. However, the difference lies in the periodization of campaign fund bookkeeping.

In PKPU 24/2018, LADK itself is a bookkeeping that contains information on the Special Campaign Fund Account (RKDK) starting from the opening of the RKDK immediately after the determination of candidates/election participants until one day before the campaign. Meanwhile, LPSDK is a report in the accounting period after LADK is closed until one day before LPSDK is reported. LPPDK is a bookkeeping report that contains all campaign fund receipts and expenditures, counted from three days after the determination of the candidate pair until eight days after the voting.

In PKPU 18/2023, the LADK contains information about the initial balance of the RKDK, which also includes the initial balance of campaign fund receipts before the bookkeeping period. The bookkeeping of LADK begins three days after the candidate's designation and ends one day before the submission of LADK. Meanwhile, the provisions regarding the content of information in the LPSDK are not much different from the previous PKPU. However, in PKPU 18/2023,



the bookkeeping period for LPSDK is not clearly regulated and only the submission time is specified. Meanwhile, for the provisions of LPPDK, PKPU 18/2023 also regulates the same, including the bookkeeping period and the substance of the report.

Comparison of Campaign Fund Report Types in PKPU 24/2018 and PKPU 18/2023

	PKPU 2	24/2018	PKPU	18/2023					
	Report Substance	Recording and Reporting Period	Report Substance	Recording and Reporting Period					
LADK	 RKDK Initial Balance and Sources of Funds Revenue and Expenditures 	Bookkeeping from the opening of LADK until one day before the campaign.	 RKDK Initial Balance and Sources of Funds Revenue and Expenditures 	Bookkeeping from three days after the determination of election participants until one day before the submission of LADK.					
LPSDK	 RKDK Receipts after LADK Donor identity and contribution amount 	Bookkeeping of donation receipts from one day after the submission of LADK (beginning of the campaign period) until one day before the submission of LPSDK.	 Donor Identity Contribution Amount 	The bookkeeping period is not specified. Submission deadline: no later than three days before the voting day (February 11, 2024).					
LPPDK	 RKDK All receipts and expenditures of election participants (including LADK and LPSDK) 	Bookkeeping is conducted from three days after the candidate determination until eight days after the voting day.	 RKDK All receipts and expenditures of election participants (including LADK and LPSDK). 	Bookkeeping is conducted from three days after the candidate determination until seven days before the submission of LPPDK (February 22, 2024).					

Source: Processed from PKPU 24/2018 and PKPU 18/2023



There are significant differences between PKPU 24/2018 and PKPU 18/2023 in three aspects, namely the basis for determining the bookkeeping period, the substance of LPSDK, and the bookkeeping period of LPPDK.

First,

in PKPU 24/2018, the bookkeeping periodization for each type of report is based on the stages of the election. For example, LADK is reported before the campaign, LPSDK is reported during the campaign, and LPPDK is reported after the voting. Meanwhile, in PKPU 18/2023, the bookkeeping and reporting periods are determined through the Campaign Fund Stages Program and Schedule in Appendix I of PKPU 18/2023.

Second,

PKPU 24/2018 more clearly regulates the substance of reporting on LPSDK, also determining the bookkeeping period. This is not evident in PKPU 18/2023, which only views LPSDK as a report of donors and the amount of donations without regulating the accounting period. This PKPU only regulates the schedule for the submission of LPSDK.

Third,

the bookkeeping period for LPPDK in PKPU 18/2023 is faster, with only a one-day gap from the voting. This is different from the previous PKPU, which set the LPPDK reporting 8 days after the voting.





The Lack of Transparency in the Campaign Information System and Campaign Fund (SIKADEKA)

The mechanism for submitting each type of campaign finance report also appears to be different. In PKPU 24/2018, the submission of LADK, LPSDK, and LPPDK was done in the form of hardcopy and softcopy manuscripts to be submitted to the KPU RI/KPU Province/KPU Regency/City. Meanwhile, PKPU 18/2023 introduces the Campaign and Campaign Fund Information System (SIKADEKA) which is used to facilitate all stages of the campaign and campaign funds, so that campaign fund reports only need to be submitted through this system, including report corrections and the appointment of KAP.

SIKADEKA itself is an advancement in campaign implementation, as election participants no longer use conventional methods like in previous elections. This information system not only serves campaign finance reporting but also displays campaign activity plans and real-time campaign finance updates.

To monitor campaign finance reports, the KPU also uses SIKADEKA. The KPU at each level can review the completeness of documents, determine the status of campaign finance report submissions, and provide evidence of report returns or receipts through SIKADEKA. KAP appointed by the KPU to audit campaign finance reports can also use SIKADEKA to access each document.

In PKPU 18/2023, SIKADEKA appears to be able to ensure the transparency of campaign fund reports from election participants. The KPU can provide data access in SIKADEKA to the Bawaslu at every level, the state agency that handles the prevention and eradication of money laundering, and the state agency that handles the eradication of corruption. Therefore, this system can facilitate the work of Bawaslu in monitoring the campaign activities and campaign funds of election participants.

However, to obtain data reading access, these institutions must submit an access request to the KPU. In addition, the PKPU does not regulate the obligation of the



KPU to provide broad public access to SIKADEKA. Finally, SIKADEKA cannot be maximally utilized as a means of transparency for campaign funds. Moreover, in PKPU 18/2023, the principles of transparency and accountability are not regulated in every campaign fund activity, including reporting and public disclosure.

For example, as reported by Kompas (16/1), Bawaslu complained about the limited access to supervision of SIKADEKA. This is because Bawaslu can only access general data that is lumped together, not detailed data on campaign fund receipts and expenditures. Bawaslu also cannot access donor data and the amount of donations (Kompas 2024). In fact, Bawaslu has followed the procedures in PKPU 18/2023 to access the data, but KPU has restricted access to that data.

In addition, the public also does not have access to reading the campaign fund report data in SIKADEKA, especially the detailed information on donations and the identity of the donors. In fact, during the 2019 elections, both the Election Supervisory Board (Bawaslu) and the public could access detailed income and donor data for campaign funds without the presence of SIKADEKA.

Regarding this matter, the KPU stated that donor data contains personal information that is exempt from public information, in accordance with the Public Information Disclosure Law (KIP Law). Data can be provided if the donor signs a data release consent form. The KPU's interpretation of the KIP Law is incorrect.

In the KIP Law, there are indeed several personal information types that are exempt from public information. Some of them include family history, health, financial condition and assets, and education. Meanwhile, the identity of the donor includes the donor's name, address, phone number, NIK, NPWP, source of fund acquisition, and several statements related to tax arrears, bankruptcy, and so on.

Based on the data above, some data can be openly displayed, both for Bawaslu and the public. The KPU only needs to redact information related to phone numbers, addresses, NIK, and NPWP. The transparency of donor data can also provide an opportunity for the public to monitor and note any violations found in the field. This will assist the work of the KPU and public accountants in reviewing campaign finance reports.



On the other hand, the consent form provisions are absurd. The KPU stated that the identity of the donors will only be disclosed if the donors sign a letter of consent (Kompas 2024). This also includes the RKDK of election participants, which cannot be directly accessed by Bawaslu. The provision for the consent form is not regulated in PKPU 18/2023. Moreover, in the appendices of the PKPU, there is also no consent form as required by the KPU. It can be concluded that the KPU failed to understand both the KIP Law and PKPU 18/2023, which they themselves ratified. The KPU also lacks a commitment to transparency in monitoring campaign finance reports, even though it is supported by advanced information systems like SIKADEKA.

Audit Mechanism and Law Enforcement Issues

In Law 7/2017 on Elections, The Campaign Fund Income and Expenditure Report (LPPDK) must be submitted to the Public Accountant Office (KAP) appointed by the KPU for examination. The Public Accountant Office (KAP) is given a maximum of 30 days to audit and submit the audit results of the campaign fund income and expenditure reports to the General Election Commission (KPU). If we refer to the Election Law, the provisions regarding the audit mechanism conducted by KAP on the campaign fund reports of each election participant are unclear. In addition, if there are findings from the audit results, the sanctions that can be imposed on the election participants are not explained either.

In PKPU 24/2018, it is explained that campaign fund audits are conducted using assurance engagement standards with the aim of assessing compliance with campaign fund reporting according to the laws and regulations. The audit results must be announced by the KPU no later than 10 days after receiving the audit results from the KAP.

Meanwhile, PKPU 18/2023 also regulates the same thing. The implementation of campaign fund audits is aimed at assessing compliance with campaign fund reporting. This PKPU adds a provision that the audit output can be in the form of a compliance opinion or material non-compliance with one or more Assertions. Additionally, PKPU 18/2023 grants KAP access to SIKADEKA to examine campaign fund reports.



Unfortunately, both in the Election Law, PKPU 24/2018, and the latest PKPU 18/2023, the role of KAP in auditing campaign finance reports is not maximized. The role of KAP is limited to compliance audits only. Compliance audits only examine whether campaign fund reporting complies with accounting standards and legal regulations (Pratama, Hafiz and Mahardhika 2021). If potential fraud is found, the opportunity to conduct further investigation is not available. However, if a forensic/investigative audit mechanism were available as a follow-up examination stage, audit findings could be followed up by verifying the validity of the reports against field findings.

On the other hand, PKPU 18/2023 has actually comprehensively regulated sanctions for election participants in the management and reporting of campaign funds. Even the penalties are not just about administrative sanctions, but also criminal charges in some violations. However, some provisions create legal loopholes and hinder optimal law enforcement.

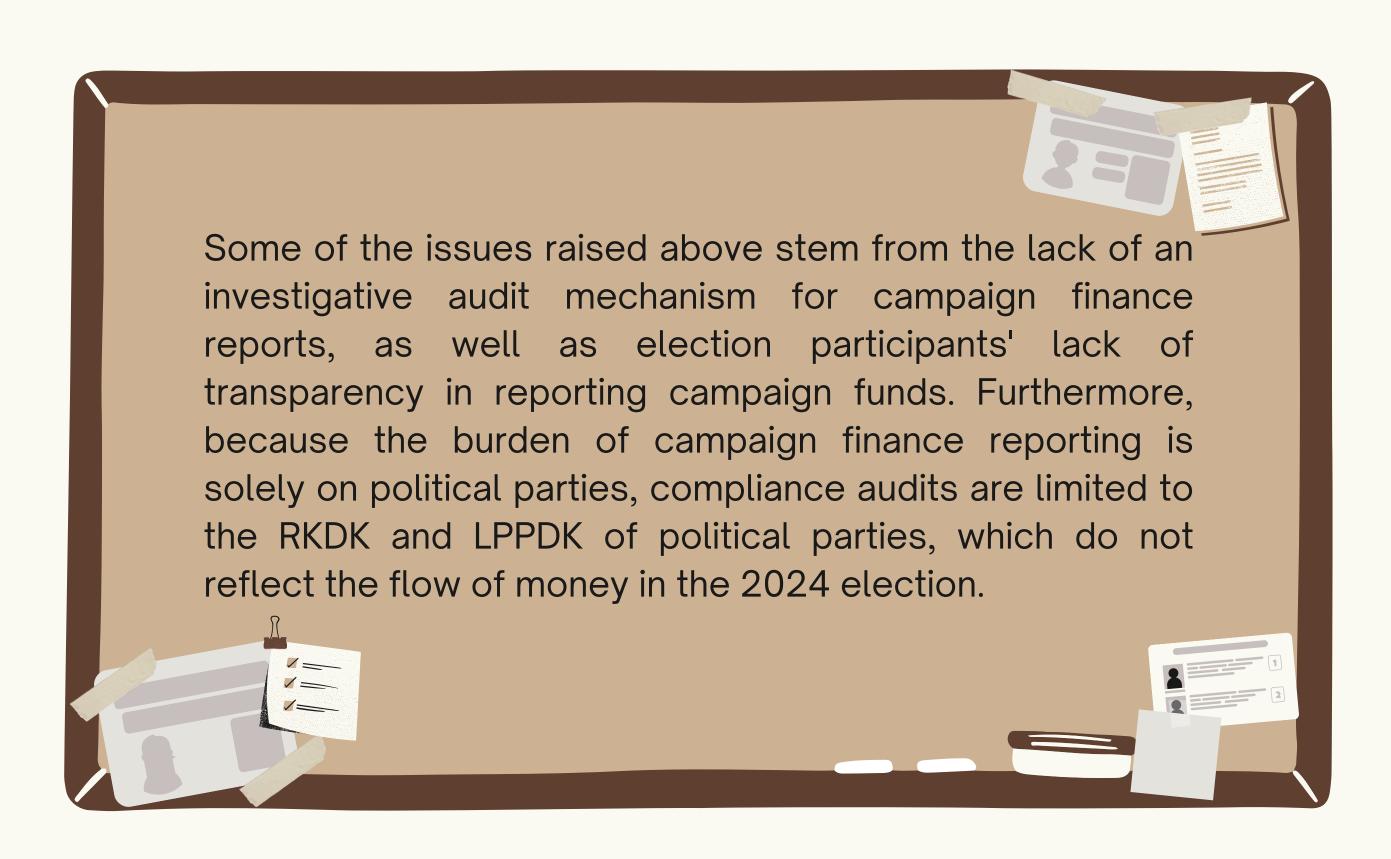
For example, campaign fund donations that are not from other parties are not subject to any limits. This allows candidates in the Legislative Election to spend as much money as they want, and it is only recorded as a donation in the form of campaign services in the Political Party's LPPDK without an audit. Because, the audit for the Pileg campaign funds is limited to the Political Party's LPPDK and candidates are not required to report campaign funds. Candidates are only asked to state the amount of campaign funding that has been spent so that it can be recorded as a donation to the party. However, in an open proportional system, campaign activities and their financing are more heavily burdened on the candidates personally.

Regarding the dishonest campaign funds of legislative candidates, as reported by Kompas (10/1), PPATK found suspicious transactions from the accounts of 100 candidates totaling Rp51 trillion. The funding activities discovered by PPATK largely flowed into the accounts of party members, party treasurers, or the personal accounts of candidates (Kompas 2024). This makes the transaction activity of RKDK not experience a significant surge even though the campaign period has begun, so RKDK and campaign fund reports cannot truly reflect the flow of money during the campaign period.

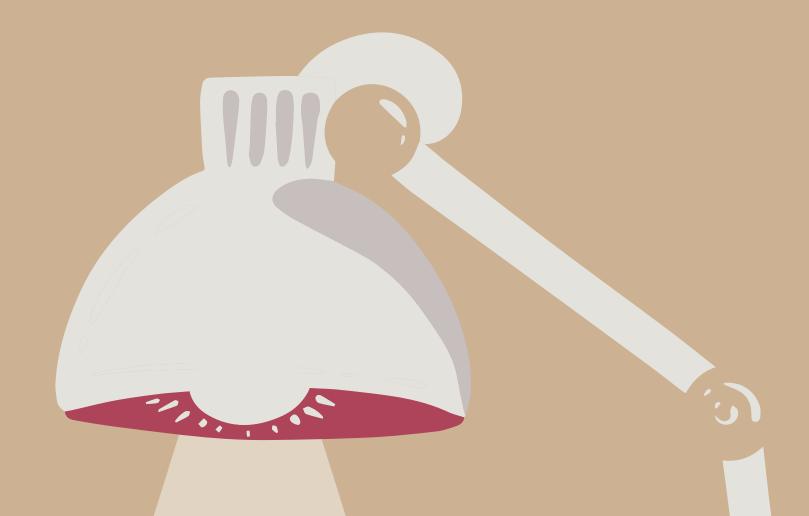




Another example, the findings of ICW and Perludem (2023) show that many digital campaign expenditures by presidential and vice-presidential candidates on the Meta platform before the campaign started were not included in the LADK. ICW and Perludem noted that during the LADK bookkeeping period (November 16–26, 2023), digital campaign expenditures on the Meta platform had reached hundreds of millions, by Candidate Pair 01, Candidate Pair 02, and Candidate Pair 03 (ICW & Perludem 2023). The expenditure for the digital campaign is unclear whether it was carried out by volunteers or the Campaign Team. Unfortunately, PKPU18/2023 did not prepare rules for when campaign activities are funded by volunteers outside of registered campaigners, so campaign financing is not recorded. However, even if campaign activities are funded by volunteers, they must be counted as campaign fund contributions in the form of goods/services.







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Initial Campaign Fund Report



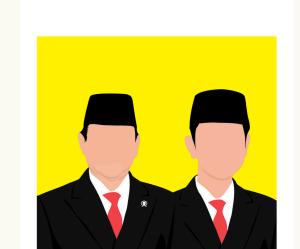
On Monday, November 13, 2023, the KPU established the presidential and vice-presidential candidates for the 2024 elections. If referring to Article 334, Paragraph (1) of Law 7/2017, no later than 14 days after being appointed as a pair of candidates, the central campaign team is required to report the Initial Campaign Fund Report (LADK) and Campaign Fund Account (RKDK) to the KPU. This means that each pair of presidential and vice-presidential candidates must submit the Initial Campaign Fund Report (LADK) and Campaign Fund Account Report (RKDK) to the KPU by November 27, 2023, at the latest. KPU Regulation No. 18 of 2023 on Campaign Funds regulates several stages of the reporting schedule for the Initial Campaign Fund Report (LADK) and the Campaign Fund Report (RKDK) of presidential and vice-presidential candidates as follows:

Schedule for the Submission of LADK & RKDK by Candidate Pairs

	Start Date	End Date
RKDK Opening	November 13, 2023	November 26, 2023
LADK Opening	November 16, 2023	November 26, 2023
LADK Submission	November 16, 2023	November 27, 2023
LADK Revision	November 17, 2023	December 2, 2023
LADK Announcement	November 17, 2023	December 3, 2023

The KPU has published the LADK from three pairs of presidential and vice-presidential candidates competing in the 2024 elections through the campaign and campaign fund information system. However, this information system does not provide details on when each pair of candidates submitted their LADK to the KPU, whether it was in accordance with the schedule set by law or not. If we look at the LADK documents submitted by each pair of candidates, the LADK period is stated to be from November 16 to November 26, 2023. In addition, there is also a note on the timing of the signing of the LADK by the presidential and vice-presidential candidates, the campaign team chairman, and the treasurer. The presidential and vice-presidential candidate pair number one, Anies Baswedan and Muhaimin Iskandar, signed the LADK document on December 1, 2023. Meanwhile, the second pair of presidential and vice-presidential candidates, Prabowo Subianto and Gibran Rakabuming, and the third pair of candidates, Ganjar Pranowo and Mahfud MD, both signed the LADK document on November 27, 2023.









From the statement of the signatory of this LADK document, only the candidate pair number one exceeded the schedule for submitting the LADK after 14 days of being designated as a candidate pair or November 27, 2023. However, is the submitted LADK document the result of the revised LADK document according to the schedule set by the KPU (LADK revision period from November 17 to December 2)? Furthermore, even though the other two pairs of presidential candidates signed the LADK document on November 27, or precisely on the last day of LADK submission, was the LADK submitted to the KPU on November 27 as per the established schedule? It is important for the KPU to publish or include the schedule for the submission of the LADK from the three pairs of presidential and vice-presidential candidates in the campaign and campaign fund information system.

Portrait of Campaign Fund Receipt by Candidate Pairs in LADK

LADK must include various sources of campaign fund receipts in the form of money, goods, and services originating from donations by candidates, political parties, or third parties (individuals, groups, and non-governmental organizations). This is in accordance with the definition of LADK itself as a report that contains information on RKDK, sources of initial balance or opening balance, bookkeeping of income and expenditure obtained before the opening of RKDK, and the receipt of donations sourced from Candidate Pairs, Political Parties or Political Party Alliances, DPD Candidate Members, or other parties.

Based on the LADK published by the KPU, the three pairs of presidential and vice-presidential candidates reported varying amounts of campaign funds received during the period of November 16-26, 2023. The second-placed pair of presidential and vice-presidential candidates received the largest campaign fund revenue amounting to Rp31,438,800,000 compared to the other two pairs of candidates. This amount is dominated by donations from political parties or coalitions of supporting political parties in the form of services, totaling Rp28,838,800,000. The candidate pair number three ranks second with a campaign fund of Rp2,975,000,000, with the largest source of income coming from donations from supporting political parties or party coalitions in the form of



money amounting to Rp2,950,000,000. Meanwhile, the candidate pair number one, based on the reported LADK documents, did not mention the amount of campaign funds received at all, or zero.

Comparison of LADK for Three Pairs of Presidential and Vice Presidential Candidates for the Period of November 16-26, 2023

Vice Presidential Candidates for the Period of November 16-26, 2023										
Candidate Pair No. 1 Anies Baswedan & Muhaimin Iskandar										
Source of Revenue Cash Goods Services Total										
Candidate Pair				0						
Political Party or Coalition				0						
Individuals				0						
Groups				0						
Private Companies/Non-Governmental Entities				0						
Total	0	0	0	0						
Candidate Pair No. 2	. Prabowo Subia	nto & Gibran Ra	akabuming Raka							
Source of Revenue	Cash	Goods	Services	Total						
Candidate Pair	2.000.000.000			2.000.000.000						
Political Party or Coalition		600.000.000	28.838.800.000	29.438.800.000						

Source of Revenue	Cash	Goods	Services	Total
Candidate Pair	2.000.000.000			2.000.000.000
Political Party or Coalition		600.000.000	28.838.800.000	29.438.800.000
Individuals				0
Groups				0
Private Companies/Non-Governmental Entities				0
Total	2.000.000.000	600.000.000	28.838.800.000	31.438.800.000

Candidate Pair No. 3 Ganjar Pranowo & Mahfud MD								
Source of Revenue	Cash	Goods	Services	Total				
Candidate Pair	25.000.000			25.000.000				
Political Party or Coalition	2.950.000.000			2.950.000.000				
Individuals				0				
Groups				0				
Private Companies/Non-Governmental Entities				0				
Total	2.975.000.000	0	0	2.975.000.000				



The amount of campaign funds listed in this LADK document should be questioned for its accuracy in reflecting the campaign fund amounts of the three candidate pairs. If we look at it before the registration phase of presidential and vice-presidential candidates began (October 19-25, 2023), even long before they were declared by their supporting political parties, each candidate had already been campaigning in the form of meetings with the public, the use of campaign materials (banners, billboards), and advertisements on social media, with funding sources possibly coming from the candidates themselves, the political parties or coalitions of supporting parties, or other parties: individuals and non-governmental organizations. Therefore, ideally, the various forms of campaigns that have been conducted by the candidates, especially since the registration period for presidential and vice-presidential candidates, should be recorded and reflected in the sources of campaign fund receipts in the LADK.

Campaign Ads for Candidate Pairs on Social Media



Campaign advertisements on social media are a form of campaign method that has been used since before being designated as a candidate pair. Campaign advertisements on social media can originate from the personal accounts of the candidates, political parties, individuals, or groups of supporters/volunteers of the candidates, which can be categorized as donations or sources of campaign funding in the form of goods.

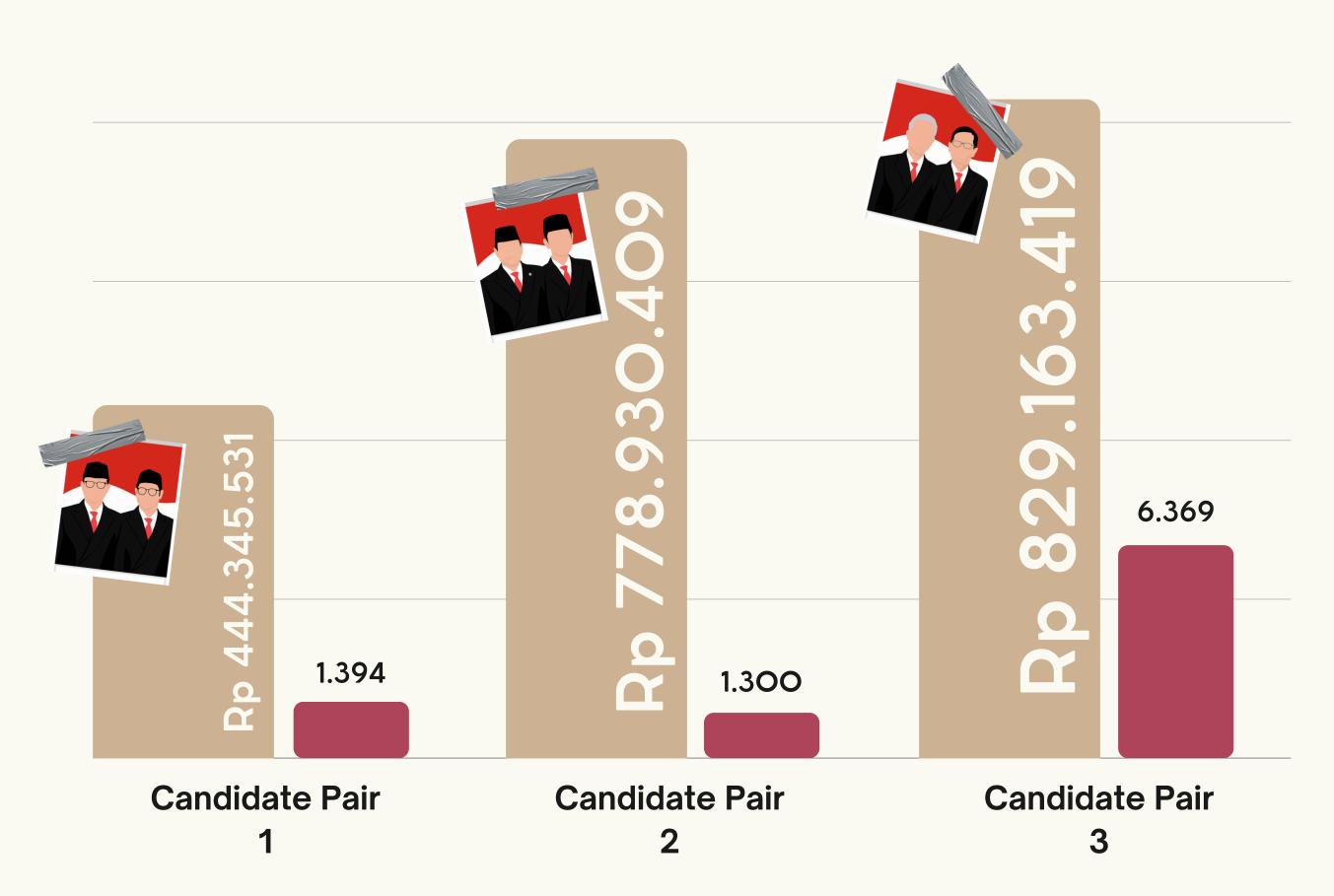
The Meta social media platform has an "Ad library" feature as a place to search for various forms of paid advertisements that have been or are currently running on Meta products such as Facebook, Instagram, Messenger, and others. By using this feature, the public can see various ad content marketed on Meta's social media products, including political and election ads. In addition, this Ad library feature also displays the amount of money spent on advertising on Meta's social media channels along with the source of the advertisers. Meta has a policy requiring every advertiser in the category of ads on social issues, elections, or politics to include the identity of the source that paid for the ad or a disclaimer. So, this Ad library feature can be used as an instrument to see the sources of campaign fund receipts in the form of goods that should be recorded in the LADK.



The search for campaign ads of the three pairs of candidates on social media using the Ad Library was conducted in two stages. First, determine the advertising time range. The Meta ad library has a time range feature to see when the ad started running. The available range options are: yesterday, the last seven days, the last 30 days, the last 90 days, and all time. In order to prove the existence of contributions from other parties in the form of campaign advertisements on social media that should be reflected in the LADK period from November 16-26, the chosen time frame for searching advertisements on social media is the last 30 days, counting from November 16 to December 15, 2023. Second, conduct a search for advertisements on social media by entering keywords from the names of the presidential candidates, vice presidential candidates, and the names of the presidential and vice presidential pairs.

The Size of the Campaign Ads on Meta Social Media in the Last 30 Days (November 16 — Desember 15, 2023)







Based on the Meta Ad Library search by entering the names of the candidate pairs in the Meta Ad Library Report search column within the last 30 days (November 16 – December 15, 2023), a total of 9,063 ads were recorded with an expenditure amounting to Rp. 2,052,439,359. The presidential and vice-presidential candidate pair number three ranks first with a total of 6,369 ads and an expenditure of Rp. 829,163,419. Followed by the presidential and vice-presidential candidate pair number two with a total of 1,300 ads and an expenditure of Rp. 778,930,409. Meanwhile, the presidential and vice-presidential candidate pair number one had the least advertisements on the Meta social media platform, with a total of 1,394 ads and an expenditure of Rp. 444,345,531.

The majority of advertisers or those who contribute money to advertise the three pairs of presidential and vice-presidential candidates on the Meta social media platform come from accounts with supporting volunteers that can be seen in the disclaimer column of the Ad Library. However, there are also ads that do not include an account labeled with "These ads ran without a disclaimer." Each advertising account can be further traced back to its identity because it contains the account name/disclaimer, phone number, email address, website, and address. Thus, ideally, these social media campaign advertisements can be categorized as campaign fund donations in the form of goods originating from other parties: individuals, groups, or non-governmental business entities that can be included in the LADK.

Account of the Campaign Pair Candidate Number 1

Disclaimer (Advertiser Account)	Number of Advertiser Accounts	Total Cost
Aksi Tanggap Anies Aminkan Indonesia Anies Pedia Anies Pilihan Rakyat Fakta Anies Generasi Anies Kawan Anies Kejar Anies Maju Bersama Anies Mengenal Anies Pilih Anies PKS Menang Anies Presiden Salam Dari Anies Suara Anies Unboxing Anies	1 1 1 1 1 1 1 1 1 1	98.765.217 1.647.869 465.388 313.925 1.922.984 149.891 31.728.382 118.079 7.402.805 6.785.835 13.429.939 1.475.995 14.672.269 93.535.870 171.931.083
Grand Total	15	444.345.531



Account of the Campaign Pair Candidate Number 2

Disclaimer (Advertiser Account)	Number of Advertiser Accounts	Total Cost
Bocahe Mas Gibran GEMOY - Gerakan Prabowo -Gibran Gibran Pemimpin Muda Gibran Seduluran Indonesia Adil Makmur infobox media indonesia Majelis Biru Muda Prabowo Gibran Prabowo Gibran Lanjutkan Kepemimpinan Prabowo Gibran Untuk Indonesia Maju Prabowo Lanjutkan Kepmimpinan Prabowo Untuk NKRI Prabowo-Gibran Jateng Saatnya Prabowo Sahabat Prabowo Sahabat Prabowo Sahabat Prabowo These ads ran without a disclaimer Tim Kampanye Nasional Prabowo-Gibran Wahye Prabowo Wanita Berdikari-Berdiri Bersama Prabowo Gibran Wayahe Gibran Wayahe Prabowo Gibran	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5.741.428 12.849.353 56.189.588 50.518 438.146.246 151.503.926 462.153 6.608.576 16.222.908 52.734.171 13.977 510.000 4.218.968 16.045.752 287.582 1.974.366 3.337.928 1.701.592 961.715 734.788 8.090.265 544.609
Grand Total	33	778.930.409

Account of the Campaign Pair Candidate Number 3

Disclaimer (Advertiser Account)	Number of Advertiser Accounts	Total Cost
Atikoh Ganjar Lovers Berita Ganjar Pranowo Ganjar Fans Ganjar Gaspol Ganjar Minang Ganjar Nusantara Indonesia Ganjarnisme Gantari jabar ya Ganjar Kalsel dukung ganjar Kaltim tetap Ganjar Lampung untuk Ganjar NTB untuk Ganjar Riau pilih Ganjar Rumah Bersama Ganjar Kaltim Sahabat Ganjar Nusantara Sahabat Ganjar Pranowo Sulsel for Ganjar Sumsel pro Ganjar These ads ran without a disclaimer TPN Ganjar Mahfud	1 1 1 1 37 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	27.011 55.390.882 85.278.238 208.331.527 2.545.864 115.365.092 587.456 147.990.676 2.875.833 2.467.757 2.458.769 2.665.911 2.552.093 2.531.860 241.888 740.856 10.051.503 2.507.946 2.591.304 3.149.915 178.811.038
Grand Total	87	829.163.419



Portrait of the Party's LADK Participants in the Election

Law 7/2017 on Elections also mandates every political party participating in the election to report their campaign funds, one of which is the Initial LADK. Furthermore, General Election Commission Regulation (PKPU) No. 18 of 2023 on Campaign Funds regulates the obligation of political parties to submit their LADK by January 7, 2023, or 14 days before the general meeting. The General Election Commission (KPU) has issued a press release regarding the submission of LADK by political parties, detailing the status and timing of LADK submissions for each party. Based on the press release document, many political parties have yet to complete all the required forms and supporting data for LADK submission. On the other hand, there are irregularities in the data, such as many legislative candidates failing to submit their LADK to their respective parties and discrepancies in the reported amounts of campaign fund receipts and expenditures, which are suspected to not reflect the actual campaign funding. This is particularly evident when comparing the reported data with the widespread presence of campaign materials and advertisements on social media.

The legal basis for LADK is found in Article 334 of Law 7/2017 on Elections. The provisions for LADK are implemented through General Election Commission Regulation (PKPU) No. 18 of 2023 on Campaign Funds. LADK is understood as a report that includes the initial balance of the special campaign fund account (RKDK) as well as contributions received from political parties, legislative candidates, and third parties.

Furthermore, according to PKPU No. 18 of 2023, LADK must also include the remaining balance from receipts and expenditures before bookkeeping, as well as receipts and expenditures recorded after the RKDK was opened. The LADK bookkeeping period starts from three days after political parties are officially designated as election participants until one day before the scheduled submission of LADK.

Based on PKPU on Campaign Funds, political parties are required to submit their LADK by January 7, 2024. Referring to this schedule, LADK must report all contributions, receipts, and expenditures from December 17, 2022, to January 6, 2024. This aligns with the provisions of Law 7/2017 on Elections, which states that political parties must submit their LADK 14 days before the general meeting. Failure to do so may result in sanctions, including the cancellation of the party's participation in the election within the relevant electoral district.



The submission of LADK on January 7, 2024, must include several documents as required under PKPU. The LADK submitted must detail campaign receipts in the form of money, goods, and services. This also includes reports on campaign funds contributed by legislative candidates as in-kind campaign contributions.

Based on the KPU RI press release dated January 9, 2024, the LADK submissions from all political parties were still incomplete and non-compliant. The total reported receipts and expenditures of several parties also did not match what was observed in the field. For example, PSI reported expenditures of only IDR 180,000 (as stated in the release before LADK corrections). Additionally, many DPR RI candidates have yet to submit their LADK. In the case of Partai Gelora, out of a total of 396 DPR RI candidates, 110 had not submitted their LADK.

From an analysis of the KPU RI press release regarding LADK submissions, at least two conclusions can be drawn:

LADK of political parties is incomplete: The KPU did not clarify the meaning of the term "incomplete" in the status of LADK submissions by political parties. If interpreted, this clause suggests that several required documents for LADK submission have not been fulfilled by election-participating parties. LADK consists of several documents, including:

- * Form 1: Initial Campaign Fund Report
- * Form 2: List of Campaign Fund Contributions
- * Form 3: Report on Campaign Fund Receipts and Expenditures
- * Form 4: List of Campaign Fund Goods Inventory
- * Form 5: Report on Campaign Fund Receipts and Expenditures Before the LADK Bookkeeping Period
- * Form 6: Initial Campaign Fund Report for Legislative Candidates
- * Form 7: Statement of Accountability for the Initial Campaign Fund Report

These seven documents constitute a complete LADK that must be submitted to the KPU according to the schedule set by Law 7/2017 on Elections, which is 14 days before the general meeting or by January 7, 2024. Therefore, if any of these forms are missing, the political party's LADK submission is considered late.





LADK of political parties is non-compliant: The KPU did not define what is meant by "non-compliant" in this context. It remains unclear whether political parties failed to report campaign funds accurately in terms of actual receipts and expenditures or whether the submitted documents did not meet the required format. Considering the long bookkeeping period for LADK and the extensive campaign activities conducted by political parties, the total expenditures reported in the KPU press release do not reflect actual spending. Additionally, many DPR RI candidates have not submitted their LADK, which means the reported amounts in the political parties' LADK do not reflect reality.

Indications of Dishonesty in the Party Participant's Election Improvement LADK

In PKPU 18/2023, the KPU provides an opportunity to amend campaign finance reports, including LADK, LPSDK, and LPPDK. In fact, this norm is not found in the Election Law, so it can be considered a new norm that contradicts the higher law.

Although they do not seem to contradict each other literally, the implications of both will be different. If referring to the Election Law, political parties that do not report the LADK 14 days before the general campaign rally, which in this case must be reported by January 7 because the general campaign rally will start on January 21, 2024, will face disqualification sanctions. Meanwhile, based on PKPU 18/2023, incomplete LADK is still given the opportunity for correction so that it does not result in disqualification sanctions.

If referring to the latest press release issued by the KPU on January 14, 2024, which contains data on the LADK corrections, the majority of political parties participating in the election submitted the LADK correction documents on Friday, January 12, 2024. There are only two political parties that submitted the revised LADK before January 12, namely: the Perindo Party on January 10 and the PKB on January 11, 2024. There are 15 political parties participating in the election with the status of having received their corrected LADK completely and correctly. However, there are three political parties that still have incomplete and non-



compliant status. The status of the acceptance of the corrected LADK for the Gelora Party and PPP is still not in accordance, even though it is complete. Even one party, PSI, has an incomplete and non-compliant acceptance status.

On the other hand, based on the LADK press release regarding the political party corrections, there are several significant data changes, starting from the number of legislative candidates submitting the LADK and the amounts of income and expenditure in several political parties participating in the election.

Comparison of Initial and Post-Corrections LADK

				Initia	l LADK		Revised LADK			sed LADK		
No	Political Party	Total Legislative Candidate	Submitted LADK	Did Not Submit LADK	Receipts	Expenditures	Total Legislative Candidate	Submitted LADK	Did Not Submit LADK	Receipts	Expenditures	Explaination
1	РКВ	580	579	1	1.005.330.806	800.446.161	580	579	1	1.005.330.806	800.446.161	No Change
2	Gerindra	580	580	0	2.841.667.200	1.097.908.714	580	580	0	2.841.667.200	1.097.908.714	No Change
3	PDIP	580	575	5	183.861.799.000	115.046.105.000	580	575	5	183.861.799.000	115.046.105.000	No Change
4	Golkar	580	580	0	10.197.613.902	4.830.617.249	580	580	0	10.018.314.565	4.651.317.912	Change in receipt amount
5	Nasdem	580	580	0	7.781.026.469	7.631.655.294	580	580	0	7.781.026.469	7.631.655.294	No Change
6	Buruh	580	578	2	4.212.094.815	3.744.764.806	580	580	0	4.212.094.815	3.744.764.806	Change: No longer reporting 0, but receipt and expenditure amounts remain the same
7	Gelora	396	286	110	5.808.500.000	5.648.500.000	396	396	0	5.808.500.000	5.648.500.000	Change: No longer reporting 0, but receipt and expenditure amounts remain the same
8	PKS	580	580	0	12.711.929.760	7.833.307.791	580	580	0	12.711.929.760	8.243.335.838	Change in expenditure amount
9	PKN	525	525	0	453.048.200	42.700.400	525	525	0	453.048.200	42.700.400	No Change
10	Hanura	485	485	0	2.010.000.753	234.035.150	485	485	0	2.010.000.753	234.035.150	No Change
11	Garuda	570	570	0	5.500.000.000	2.118.305.000	570	569	1	5.500.000.000	2.118.305.000	Change: 1 person did not submit, but receipt and expenditure amounts remain the same
12	PAN	580	580	0	29.822.500.000	22.421.555.000	580	580	0	29.821.500.000	22.421.555.000	Change in receipt amount
13	РВВ	470	470	0	301.300.000	228.300.000	470	470	0	301.300.000	228.300.000	No Change
14	Demokrat	580	580	0	8.748.860.395	3.914.375.079	580	579	1	8.748.860.395	3.914.375.079	Change: 1 person did not submit, but receipt and expenditure amounts remain the same
15	PSI	580	580	0	2.002.000.000	180.000	580	580	0	33.052.522.406	24.130.721.406	Change in receipt and expenditure amounts
16	Perindo	579	579	0	10.148.994.025	9.199.441.525	579	579	0	10.148.994.025	9.199.441.525	No Change
17	PPP	580	580	0	20.005.000.000	13.155.500.000	580	580	0	20.005.000.000	13.155.500.000	No Change
18	Ummat	512	511	1	479.128.518	478.137.200	512	511	1	479.128.518	478.137.200	No Change
	Total	9.917	9.798	119	307.890.793.843	198.425.834.369	9.908	9.908	9	338.761.016.912	222.787.104.485	



In terms of the number of legislative candidates who submitted, previously on the LADK on January 7, 2024, 9798 DPR candidates reported out of a total of 9917 DPR candidates, with 119 candidates not reporting. Gelora Party is the political party with the highest number of legislative candidates who did not submit the LADK, totaling 110 people. Based on the corrected LADK reported on January 12, only nine candidates for the DPR have not submitted their LADK, with the highest number of candidates coming from PDIP, totaling five DPR candidates.

In terms of campaign fund receipts, there are several political parties whose campaign fund receipts and expenditures have changed in the revised LADK. First, the Golkar Party, in the revised LADK, reported a change in the amount of receipts to Rp10,018,314,565 from the previous amount of receipts in the initial LADK of Rp10,197,613,902. However, the amount of expenditures for the Golkar Party remained unchanged. Second, PKS changed the amount of its campaign expenditure from Rp7,833,307,791 in the initial LADK to Rp8,243,335,838. Third, PAN changed the amount of revenue to Rp29,821,500,000 from the previous Rp29,822,500,000. Fourth, PSI changed the amount of campaign fund receipts and expenditures from the initial LADK, with receipts amounting to Rp2,002,000,000 and expenditures of Rp180,000, to receipts amounting to Rp33,052,522,406 and expenditures of Rp24,130,721,406 in the revised LADK.

Interestingly, there are political parties whose income and expenditure remain unchanged, but the number of prospective DPR members submitting their LADK has increased or decreased. The Labor Party, which initially had two candidates for the House of Representatives who did not report in the initial LADK, changed to report all of them, but the amount of income and expenditure remained unchanged. Similarly, the Gelora Party, which initially had the highest number of DPR candidates not submitting the LADK, with 110 people, changed to all of them running but with no changes in the nominal income and expenditure. Meanwhile, the Garuda Party and the Democratic Party, which initially had no candidates for the DPR who failed to submit the LADK, saw one candidate fail to report in the revised LADK, but this did not reduce the total campaign fund receipts or expenditures listed in the revised LADK.

This finding indicates dishonesty from political parties in correcting the LADK submitted to the KPU. For political parties that initially had candidates for the House of Representatives who did not report their campaign finance reports (LADK) but then submitted reports during the overall correction without any changes in the amount of campaign funds, the question is, did the candidates who later reported their LADK not receive or spend any campaign funds at all? This situation seems unlikely, considering that the majority of candidates certainly engage in campaign



activities with varying sources and amounts of income, including different amounts of campaign expenditures. Therefore, it is suspected that the change in the number of candidates reporting the LADK in the revised LADK was not done sincerely or honestly, and was merely a formality.

PPATK Findings

The Financial Transaction Reports and Analysis Center (PPATK) has also reiterated its findings related to alleged suspicious transactions that occurred during the series of election processes. Recently, PPATK revealed that there were suspicious transactions totaling Rp51 trillion conducted by 100 candidates. PPATK also reported an increase in transactions of foreign fund receipts in the political year involving 21 political party treasurers, amounting to Rp195 billion. Which, 30% of that amount is suspected to come from business entities, the majority of which are shell companies.

This finding from PPATK is certainly information that should be immediately investigated and verified by Bawaslu. The public must also be provided with clear information regarding the steps that Bawaslu has taken in identifying the alleged electoral violations within it. If the findings of PPATK indicate or do not indicate electoral violations, what the investigation results are, which elements are met or not met, all of this must be disclosed to the public. This is solely to provide meaningful participation space for the community. The enforcement actions by the Election Supervisory Body (Bawaslu) must be carried out swiftly, considering the very short campaign period and the approaching election day.

On the other hand, the findings of PPATK, which mention the occurrence of several suspicious transactions outside the RKDK, must also be taken seriously by the KPU. The surge in suspicious transactions occurring in the personal accounts of candidates, party treasurers, and other party officials cannot simply be dismissed by the KPU on the grounds that it is outside their jurisdiction. This should actually be viewed beyond a normative perspective. That the current regulations (including the technical regulations established by the KPU itself) are not sufficiently accommodating to guarantee the use of RKDK as the sole medium in campaign finance transactions. Finally, the essence of the transparency of campaign finance reports, which is intended to prevent the entry of illegal funding sources and to prevent the dominance of certain entities as donors, is not achieved.



Campaign Donation Receipt REDOIT



The submission of the Campaign Fund Donation Receipt Report (LPSDK) can be considered one of the most important reporting instruments. Without undermining the important information related to political funding in elections revealed in LADK and LPPDK, the existence of LPSDK has its own crucial value. This is because this report can provide an overview of the parties that are the contributors, in what forms the contributions are given, and the amount of contributions received by the election participants.

The existence of LPSDK can become one of the main pillars to ensure the electoral process is conducted based on honest, open, and accountable principles. Because through this instrument, the patterns of political funding that support the campaign activities of the candidates can be identified. Including, when there are efforts to intervene in policies that will be formed by the elected candidates later by becoming the main contributors in the electoral process. The openness of this information can also be an initial effort to detect potential conflicts of interest that could develop into corrupt practices in the future.

The high urgency of the existence of LPSDK is unfortunately not supported by the commitment of the election organizers to provide it. At the end of May 2023, during a Hearing Meeting (RDP) of Commission II of the Indonesian House of Representatives (DPR RI) with the General Election Commission (KPU), the Election Supervisory Body (Bawaslu), the Honorary Council of Election Organizers (DKPP), and the Ministry of Home Affairs, the KPU announced that the provisions related to LPSDK had been removed. Initially, the provisions regarding LPSDK were regulated in PKPU Number 34 of 2018 concerning Campaign Funds. However, the KPU plans to remove that provision for the 2024 elections due to the short campaign duration and the substance of LPSDK already included in LADK and LPPDK. The KPU, through one of its members, Idham Holik, even stated that the removal of this provision is also based on the absence of LPSDK regulations in the Election Law. After the discourse on the removal of the LPSDK provision circulated, civil society, legal experts, and academics collectively criticized it and urged the KPU to abandon the plan. In the end, the reporting of LPSDK remains an obligation for election participants.





LPSDK: Between Existing and Non-Existing

Although the LPSDK provisions are still accommodated, there are significant differences between the LPSDK reporting mechanisms in the 2019 and 2024 elections. In the 2019 General Election, LPSDK was submitted in both hardcopy and softcopy formats to the KPU RI and regional KPU. The LPSDK published at that time contained several pieces of information, including:

- 1. Date of donation receipt;
- 2. The total contribution (in terms of nominal price and units);
- 3. Forms of donation (cash, goods, or services);
- 4. Name of the contributor.

Excerpt from the Campaign Fund Donation Receipt Report for the Joko Widodo - Maruf Amin pair in the 2019 Presidential Election

Date	(Rp)	Unit	Cash	Goods	Services	Source of Contributions	Donor Account	Recipient Account	Proof
30/10/2018	378.711.600	Consumption, Campaign props, & Decoration (1 Package)		V		GROUP Under the Name of: PERKUMPULAN GOLFER TBIG			0024/SP-K/TKN- JWMA/2018
30/10/2018	25.000.000	Consumption (500 pcs)		V		GROUP Under the Name of: PERKUMPULAN GOLFER TBIG			0023/SP-K/TKN- JWMA/2018
30/10/2018	69.673.500	Secretariat Equipment and Supplies (1 Set)		V		GROUP Under the Name of: PERKUMPULAN GOLFER TBIG			0021/SP-K/TKN- JWMA/2018
12/04/2019	2.263.117.002	Aircraft Rental Service (1 Package)			V	NON-GOVERMENTAL BUSSINESS ENTITY Under the Name of: PT Reyka Wahana Nusantara	0		0031/SP- BU/TKN- JWMA/2019
11/04/2019	20.000.000.000	Consumption, Campaign props, & Decoration (1 Package)	V			POLITICAL PARTY Under the Name of: PARTAI PERSATUAN INDONESIA	0		313/DPP- PERINDO/OUT/2 019
11/04/2019	2.500.000.000	Consumption, Campaign props, & Decoration (1 Package)	V			INDIVIDUAL Under the Name of: HARY TANOESOEDIBJO	0		0030/SP- PP/TKN- JWMA/2019

Source: bawaslu.go.id



From the 2019 LPSDK document, it can be seen that the information presented to the public is quite comprehensive. There are names of donors categorized as individuals, groups, political parties, and businesses. The presence of a description in the form of donations can also provide information about the realization of the goods and services donated. This component of information can help the public see which parties have a stake in providing financial support to the candidates.

As an oversight instrument, the reporting format of LPSDK as mentioned above also assists civil society organizations in conducting monitoring. By utilizing the LADK and LPSDK published during the 2019 presidential election, ICW was able to release findings indicating that 80 percent of individual donors to the Jokowi-Ma'ruf pair, amounting to Rp97.3 million, lacked evidence (Indonesia Corruption Watch, 2019). The analysis of LPSDK data was also able to reveal a funding pattern in the electoral contest that was dominated by a small group of individuals. Like the main contributors to the Jokowi-Ma'ruf candidate pair, who come from two groups of golfer associations with a percentage of 86 percent of the total donation receipts. The same thing happened with the Prabowo-Sandi pair, where 73.1 percent of the campaign funds came from Sandi himself.

The extensive range of information disclosed in the 2019 LPSDK period also had a positive impact on revealing indications of donation source disguises using "groups." This is suspected to accommodate actual donors who do not want their identities to be known, and individuals whose donation amounts exceed the maximum limit of Rp2.5 billion.



Screenshot of the Campaign Fund Report for the Prabowo Subianto - Gibran Rakabuming candidate pair in the 2024 Presidential Election

Friday, November 24, 2023	▲ receipts	2.000.000.000	7.500.000	0	2.007.500.000
	▼ expenditures	357.500.000	7.500.000	0	365.000.000
Thursday, November 23, 2024	▲ receipts	0	216.776.500	23.428.800.000	23.645.576.500
	▼ expenditures	216.776.500	0	23.428.800.000	23.645.576.500
Wednesday, November 22, 2024	▲ receipts	0	140.244.000	3.510.000.000	3.650.244.000
	▼ expenditures	140.244.000	0	3.510.000.000	3.650.244.000
Tuesday, November 21, 2024	▲ receipts	0	7.001.000	0	7.001.000
	▼ expenditures	7.001.000	0	0	7.001.000
Tuesday, November 21, 2024	▲ receipts	0	24.975.000	0	24.975.000
	▼ expenditures	53.317.000	0	0	53.317.000
Monday, November 20, 2024	▲ receipts	0	742.307.650	1.900.000.000	2.642.307.650
	▼ expenditures	142.307.650	0	1.900.000.000	2.042.307.650

Source: infopemilu.kpu.go.id

As explained in the previous section, public pressure was indeed able to cancel the KPU's plan to remove the provisions regarding LPSDK in the 2024 elections. However, the LPSDK that was eventually published on the infopemilu.kpu.go.id website does not provide detailed information regarding the campaign fund donations received by the candidates. However, the SIKADEKA (Campaign and Campaign Fund Information System) dashboard on the KPU's website is said to be the result of the integration of the Campaign Fund System (SIDAKAM), which can accommodate the transparent publication of campaign fund reports.



If we look at the LPSDK 2024 above, the scope of information contained within it is very limited. Only the date, type of activity (receipts and expenditures), nominal amount, and type of donation (cash, goods, and services) can be known by the public. The most important information, which is the name of the donor, is not included. However, the essence of campaign fund reporting is primarily to know where or from whom the donations come, not just the nominal amount received.

The lack of information in the 2024 LPSDK has created a dark space in campaign financing. With such a publication format, it certainly makes it difficult for the public to participate in monitoring and preventing the potential influx of crime proceeds. Moreover, the Financial Transaction Reports and Analysis Center (PPATK) at the end of 2023 also stated that there are indications of funds from illegal mining and other environmental crimes flowing into campaign financing.

The change in the LPSDK reporting format also shows a shift in KPU values, which do not place the principle of transparency as one of the main pillars in the electoral process. This is reinforced by the argument presented by the KPU in the information dispute process submitted by ICW regarding campaign fund reports from 2014 to 2023. In the information dispute process, the KPU stated that the names of the donors and the amounts of the donations given could not be disclosed, as this relates to the protection of personal data, and this was not desired by the donors. This argument illustrates that the KPU, as the election organizer, has neglected the voters' interest in obtaining clear information about who is funding the candidates in the election. The KPU prioritizes the interests of election participants for unclear and unacceptable reasons. In the end, the public can only see the sources of campaign fund receipts from LADK and LPPDK, which include categories of campaign fund sources with total amounts that are not detailed.



Sources of Political Party Campaign Fund Receipt in LPPDK

No	Political Party	Political Party	Legislative Candidate	Individuals	Group	Company	Total
1	РКВ	5.000.000	141.838.025.780	1.000.000.000			142.843.025.780
2	Gerindra	92.840.025.346	295.932.725.835				388.772.751.181
3	PDIP	173.356.370.000	257.051.817.682				430.408.187.682
4	Golkar	35.224.800.000	313.968.382.631			10.000.000.000	359.193.182.631
5	Nasdem	9.321.490.000	232.461.093.115				241.782.583.115
6	Buruh	10.130.334.800	5.594.122.005				15.724.456.805
7	Gelora	5.000.000	32.100.323.448	1.758.500.000			33.863.823.448
8	PKS	14.708.000.000	194.446.451.897	2.000.000.000			211.154.451.897
9	PKN	52.700.400	8.412.876.882				8.465.577.282
10	Hanura	5.032.486.000	53.434.124.605				58.466.610.605
11	Garuda	1.000.000.000	7.065.858.585	2.500.000.000			10.565.858.585
12	PAN	29.821.500.000	193.403.735.021				223.225.235.021
13	PBB	27.761.241.659	2.947.297.425				30.708.539.084
14	Demokrat	54.823.560.000	254.737.605.941	18.599.400.000			328.160.565.941
15	PSI	60.630.358.066	63.899.397.815	15.803.355.864		3.664.458.500	143.997.570.245
16	Perindo	10.148.994.025	11.293.229.322				21.442.223.357
17	PPP	1.000.000	34.628.796.439		20.000.000.000		54.629.796.439
18	Ummat		11.261.291.964	480.752.618			11.742.044.582

Sources of Campaign Fund Receipt for Presidential Candidate Pairs in LADK and LPPDK

		•				
	Anies d	lan Muhaimin	Prabowo dan Gibran		Ganjar dan Mahfud	
Source of Contributions	LADK	LPPDK	LADK	LPPDK	LADK	LPPDK
Candidate Pair	-	1.000.000.000	2.000.000.000	86.000.000.000	25.000.000	51.000.000
Political Party or Coalition of Political Party	-	33.776.416.763	29.438.800.000	114.438.800.000	2.950.000.000	52.950.000.000
Contributions from Other Individuals	-	13.559.245.932	0	-	0	1.136.817.783
Contributions from Other Group	-	-	0	-	0	-
Contribution from Other Companies and/ or Non-Governmental Business Entities	-	1.000.000.000	0	7.575.052.500	0	452.746.143.968
Total	-	49.335.662.695	31.438.800.000	208.195.852.500	2.975.000.000	506.883.961.751



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Campaign Fundincome Expenditure REDOIT

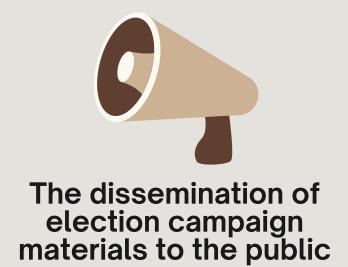




The Campaign Fund Income and Expenditure Report (LPPDK) is the final financial report that must be submitted by each election participant after the campaign phase. This report contains various sources of campaign fund receipts obtained by election participants, whether from the personal funds of the election participants (presidential and vice-presidential candidates, legislative candidates, and political parties) or from third parties through individual, group, or private business donations. In addition, the LPPDK also contains various types of expenditures used for campaign activities or methods that have been carried out during the campaign stages. Based on Article 275, Law 7/2017, there are nine campaign methods that can be carried out by election participants, which should be reflected in the campaign expenditure report:

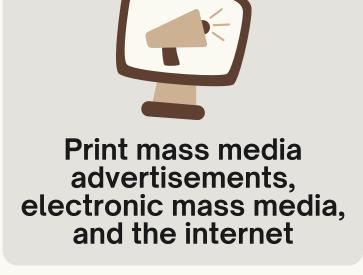


















Debate of the candidates about the campaign materials of the candidates

Other activities that do not violate the prohibition on election campaigns and the provisions of laws and regulations



The question is, does the LPPDK reported by the presidential and vice-presidential candidates as well as the political parties participating in the election on March 7, 2024, reflect the costs of each campaign method that has been carried out? This section will analyze the honesty and appropriateness of the campaign expenditure amounts reported by the election participants and included in the LPPDK.



Of the nine campaign methods regulated in Law 7/2017, there are three methods that can be funded by the state and facilitated by the General Election Commission (KPU), namely: the installation of campaign props, advertisements in print and electronic mass media, and candidate debates. Specifically for campaign props and commercial advertisements in print and electronic media, the creation of materials or designs is carried out by each election participant. In this case, the election organizers only facilitate the placement and airing of props and advertisements in print/electronic media. Meanwhile, the debate between presidential and vice-presidential candidates is fully facilitated by the KPU.

To see the honesty and accuracy of the campaign expenditure reports submitted by each election participant, this section will compare the campaign reports registered by election participants in the Campaign and Campaign Fund Information System (SIKADEKA https://infopemilu.kpu.go.id/Pemilu/Sikadeka) with the campaign expenditure reports in LPPDK. In the campaign report feature in Sikadeka, the public can see the campaign methods in the form of limited meetings, face-to-face meetings, public meetings, and other activities that include the campaign venue/location, the day of campaign implementation, activities, executors, number of participants, campaign status (whether it has been carried out or not), and notification letters.

Additionally, SIKADEKA has a Campaign Props Report (APK) feature where the public can see the source of the APK, the type of APK, the day/date of installation, the number installed, the installation map coordinates, and photos of the installed APK. Thus, through this feature, it can be traced and compared between the campaign report/campaign methods used and published on the Sikadeka site during the campaign period, with the campaign expenditure report listed in the LPPDK. In this case, does the campaign expenditure report include the amount of funds from the eight campaign methods that have been carried out and recorded in SIKADEKA?

Presidential Election Campaign Expenditures

Based on the LPPDK from the three presidential election candidates, the third candidate pair, Ganjar and Mahfud, occupy the first position with the largest campaign expenditure, followed by the second candidate pair, Prabowo and Gibran, in the second position, and the candidate pair Anies and Muhamin in the last position or with the lowest reported campaign expenditure in the LPPDK.



Amount of Campaign Expenditures for Three Pairs of Candidates in the Presidential Election

No	Types of Expenditures	Anies & Muhaimin	Prabowo & Gibran	Ganjar & Mahfud
1	General Meetings	Rp 0	Rp 21.621.600.000	Rp 124.784.684.737
2	Limited Meetings	Rp 1.178.812.435	Rp 1.794.212.651	Rp 14.136.795.875
3	Face-to-face Meetings	Rp 1.124.713.267	Rp 0	Rp 1.831.204.984
4	Creation/ Production of Advertisements in Print Media, Electronic Media, Social Media, and Online Media	Rp 0	Rp 48.675.207.500	Rp 102.068.123.342
5	Creations of Campaign Materials/ Design and/ or Campaign Props	Rp 0	Rp 61.432.242.200	Rp 157.751.664.701
	Distribution of Campaign Materials to the Public and/ or Installation of Campaign Props			
6	a. Distribution of Campaign Materials to the Public	Rp 0	Rp 61.432.242.200	Rp 180.085.811.178
	b. Installation of Campaign Props for the Public	Rp 0	Rp 2.500.150	Rp 39.919.052.500
7	Other Activities That Do Not Violate Campaign Prohibitions and Regulations	Rp 65.037.500	Rp 4.327.260.034	Rp 31.885.566.969
	Miscellaneous Expenses			
	a. Bank Administration Fees	Rp. 2.632.489	Rp. 2.439.291	Rp 3.580.602
8	b. Vehicle Purchase	Rp. 0	Rp. 0	Rp. 0
O	c. Equipment Purchase	Rp 0	Rp 1.091.251.548	Rp 2.008.027.380
	d. Debt Payment for Purchased Goods	Rp 0	Rp 0	Rp 0
	e. Other Expenses	Rp 46.969.196.369	Rp 68.629.844.896	Rp 10.170.000.000
	TOTAL EXPENSES	Rp 49.340.392.060	Rp 269.008.800.470	Rp 664.644.512.267

Source: This amount is the sum of the campaign funds in the form of money, goods, and services as listed in the LPPDK downloaded from SIKADEKA KPU https://infopemilu.kpu.go.id/Pemilu/sikadeka/pwp.

If we look at the types of campaign expenditure that include eight campaign methods and are listed in the LPPDK, there are candidate pairs who do not report campaign expenditure at all in several forms of campaign methods. The first pair, Anies and Muhaimin, for example, did not include the amount of expenditure for the campaign methods of public meetings, the creation/production of advertisements in print media, electronic media, social media, and network media, and campaign props in their report.



If compared with the general campaign report from the Sikadeka portal, there are five instances of the general campaign method that have already been conducted in several regions such as Banyuwangi, Lumajang, DIY, Wonosobo, and Sukabumi by the number one candidate pair. Even the last grand campaign, which should have been categorized as a public meeting organized by the Anies and Muhaimin pair at the Jakarta International Stadium on Saturday, February 10, 2024, was not recorded in the campaign report and campaign expenditure. In fact, there was a lot of news coverage regarding the organization of this public meeting.¹

Campaign Report of the Public Meeting of the Anies and Muhaimin Pair at SIKADEKA

Туре	Method	Place	Day, Date	Activity	Campaign Organizer	Number of Participants	Status
Campaign Realization	General Meeting	Rogojampi Banyuwangi	Tuesday, February 6, 2024	Grand Campaign	NIHAYATUL WAFIROH	10.000	Completed
Campaign Realization	General Meeting	Randuagung Village, Lumajang	Saturday, February 3, 2024	Grand Rally	HM THARIQUL HAQ	10.000	Completed
Campaign Realization	General Meeting	Purawisata, Yogyakarta City (DIY)	Tuesday, January 30, 2024	Open Campaign	H. AGUS SULISTIYONO, SE.	6.000	Completed
Campaign Realization	General Meeting	Tembi Village Field, Wonosobo	Saturday, January 27, 2024	Open Campaign and Santri Warriors Declaration	SUKIRMAN	5.000	Completed
Campaign Realization	General Meeting	Sukabumi	Monday, January 22, 2024	Open Campaign AMIN	SYAIFUL HUDA	5.000	Completed
Campaign Realization	General Meeting	Untung Suropati Stadium, Pasuruan	Friday, February 9, 2024	Open Campaign AMIN	HM THORIQUL HAQ	20.000	Not Yet Conducted

Source: https://infopemilu.kpu.go.id/Pemilu/sikadeka/rincian_kampanye_pwp

This pair of candidates, number one on the ballot, also did not report the creation/production of advertisements in print media, electronic media, social media, and network media, as well as campaign props, whereas in reality, there are many billboards and billboards promoting the Anies and Muhaimin candidate pair. The same goes for advertisements in electronic media, especially on social media. Based on the monitoring results of ICW and Perludem through the ads library feature provided by Meta to view paid advertisements, from November 16 to December 15, 2023, there were Rp. 444,435,431 in advertising costs on Meta's social media platforms promoting the empty box candidate pair, with a total of 1,394 advertisements.



On the other hand, the pair of candidates number two, Prabowo and Gibran, did not include the amount of campaign expenditure reports in the form of face-to-face meeting campaign methods. If compared with the campaign report in SIKADEKA, there were 74 instances of face-to-face campaign meetings that had been conducted by the candidate pair/candidate pair's winning team number two out of a total of 100 face-to-face campaign meetings.

Campaign Report on the Face-to-Face Meeting of the Prabowo and Gibran Pair at SIKADEKA

Туре	Method	Place	Day, Date	Activity	Campaign Organizer	Number of Participants	Status
Campaign Plan	Face-to-face meeting	Resident's House Tomohon City	Tuesday, November 28, 2023	Face-to-face Meeting with Residents	Sendy Gladys Adolfina Rumajar	50	Not Yet Conducted
Campaign Realization	Face-to-face meeting	Gedung Serbaguna Pemprovsu (Jl. Williem Iskandar No. 9, Desa Kenangan Baru, Kec. Percut Sei Tuan, Kab. Deli Serdang Sumatera Utara)	Saturday, January 13, 2024	Consolidation of the Indonesia Maju Prabowo- Gibran with Volunteer and the Community of North Sumatra	H.M HUSNI	50.000	Completed
Campaign Realization	Face-to-face meeting	Gedung Serbaguna Pemprovsu (Jl. Williem Iskandar No. 9, Desa Kenangan Baru, Kec. Percut Sei Tuan, Kab. Deli Serdang Sumatera Utara)	Saturday, January 13, 2024	Consolidation of the Indonesia Maju Prabowo- Gibran with Volunteer and the Community of North Sumatra	ARI WIBOWO, SH	50.000	Completed
Campaign Realization	Face-to-face meeting	Gedung Serbaguna Pemprovsu (Jl. Williem Iskandar No. 9, Desa Kenangan Baru, Kec. Percut Sei Tuan, Kab. Deli Serdang Sumatera Utara)	Saturday, January 13, 2024	Consolidation of the Indonesia Maju Prabowo- Gibran with Volunteer and the Community of North Sumatra	H.M. HAFEZ, Lc, MA	50.000	Completed
Campaign Realization	Face-to-face meeting	Gedung Serbaguna Pemprovsu (Jl. Williem Iskandar No. 9, Desa Kenangan Baru, Kec. Percut Sei Tuan, Kab. Deli Serdang Sumatera Utara)	Saturday, January 13, 2024	Consolidation of the Indonesia Maju Prabowo- Gibran with Volunteer and the Community of North Sumatra	H.M. SUBANDI	50.000	Completed

Source: https://infopemilu.kpu.go.id/Pemilu/sikadeka/rincian_kampanye_pwp

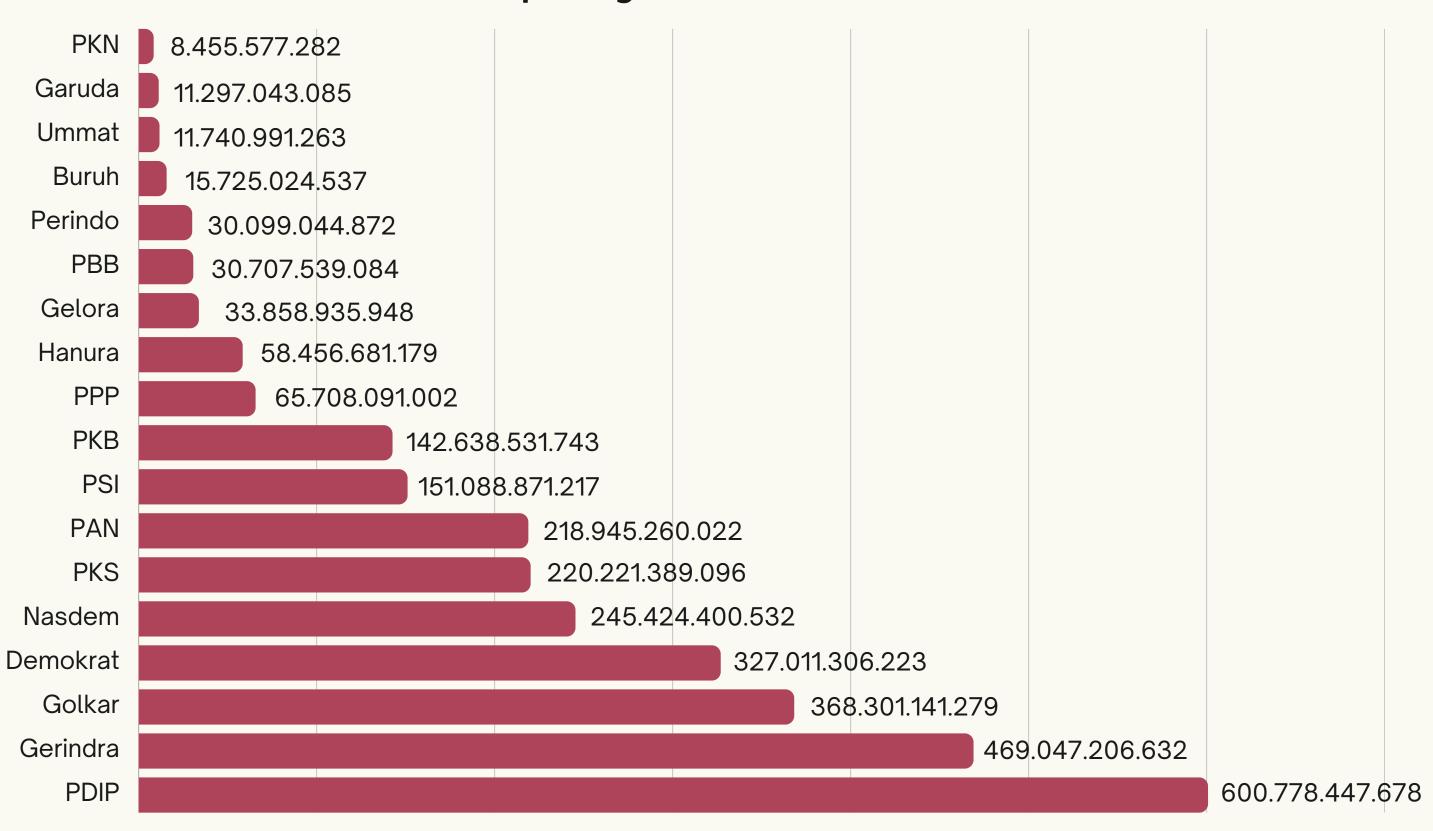
Of the three pairs of presidential and vice-presidential candidates in the 2024 election, only the third pair includes campaign expenditure from the eight campaign methods in the LPPDK. However, this article cannot ascertain whether the amount of campaign expenditures listed by the three pairs of presidential and vice-presidential candidates reflects the actual costs or is merely a formality.



Expenditure of Legislative Election Campaign Funds

In the legislative elections, the participants are political parties. Therefore, the reports of income and expenditure of legislative candidates at each level are managed by political parties. This is in accordance with the provisions of Article 43 of PKPU No. 18 of 2023, which states that the bookkeeping of campaign funds conducted by political parties includes the bookkeeping of the income and expenditure of campaign funds for candidates for the House of Representatives, provincial DPRD, and district/city DPRD. Out of the 18 political parties participating in the DPR elections, the Indonesian Democratic Party of Struggle (PDIP) ranks highest with the largest campaign expenditure. Meanwhile, the Nusantara Awakening Party (PKN) ranks as the political party with the smallest campaign expenditure.

Amount of Campaign Fund Expenditures for Political Parties Participating in the 2024 Election



Source: this amount represents the total campaign expenditure in the form of money, services, and goods as stated in the LPPDK



If we refer to the LPPDK reported by political parties, there are still political parties participating in the election that list campaign expenditure amounts as Rp0 in several campaign methods, which are suspected not to be reported accurately and honestly. One example is in the section on the distribution of campaign materials and the installation of campaign props (APK) for candidates. All political parties participating in the election (18 parties) unanimously reported an amount of Rp0 for these two types of expenditures. In addition to those components, as many as 11 political parties also listed zero costs for the component of creating materials/designs and/or campaign props. Of course, this raises questions, as there were so many campaign props lining the streets during the 2024 election campaign. So how could there be such a large number of campaign props? Why is there no amount included by political parties in that expenditure component?

Not only that, in the expenditure components such as public meetings, limited meetings, and face-to-face meetings, many political parties listed expenditures of Rp0 with the following details:

List of parties that reported RpO expenditure for the Public Meeting

Party Name	Data in SIKADEKA
РКВ	No Data Available
PDIP	No Data Available
Partai Nasdem	Held one general meeting on March 6, 2024
Partai Golkar	No Data Available
Partai Gelora	No Data Available
PKS	No Data Available
PKN	No Data Available
Partai Garuda	No Data Available
PAN	No Data Available
PBB	No Data Available
Perindo	No Data Available
Partai Ummat	No Data Available



List of parties that reported RpO expenditure for the Limited Meeting

Party Name	Data in SIKADEKA
PDIP	Held one limited meeting on December 14, 2023
Partai Nasdem	No Data Available
Partai Gelora	No Data Available
PKN	No Data Available
Partai Hanura	No Data Available
Partai Garuda	Held four limited meetings on December 20, 2023, and February 10, 2024
PAN	Held one limited meeting on December 16, 2023
PBB	Held one limited meeting on February 10, 2024
Perindo	Held two limited meetings on February 10 and 12, 2024
PPP	Held two limited meetings on February 25, 2024
Partai Ummat	No Data Available
Partai Golkar	Held one limited meeting on March 1, 2024

List of parties that reported RpO expenditure for Face-to-Face Meeting

Party Name	Data in SIKADEKA
PKB	Held two face-to-face meetings on December 22, 2023, and March 2, 2024
Gerindra	Held two face-to-face meetings on December 29, 2023
PDIP	Held one face-to-face meeting on December 14, 2023
Nasdem	Held two face-to-face meetings on January 24 and February 28, 2024
Gelora	No Data Available
PKS	Held two face-to-face meetings on February 10 and 11, 2024
PKN	Held one face-to-face meeting on February 21, 2024
Hanura	Held one face-to-face meeting on February 10, 2024
Garuda	No Data Available
PAN	Held one face-to-face meeting on December 26, 2023
PBB	No Data Available
Demokrat	No Data Available
Perindo	Held one face-to-face meeting on February 10, 2024
PPP	No Data Available
Partai Ummat	Held one face-to-face meeting on December 13, 2023

The inclusion of an expenditure of Rp0 for those three activities is certainly questionable. Because face-to-face meetings are often one of the methods used by candidates to reach the community that will be targeted as voters. Moreover, based on the investigation on the Sikadeka page owned by the KPU, it was found that several parties that listed expenses of Rp0 had actually conducted activities such as public meetings, face-to-face meetings, or limited meetings (data in the table). This also causes confusion because the records in Sikadeka differ from those in LPPDK.



Dishonesty in Reporting Campaign Expenditures

The inconsistency of data in SIKADEKA and LPPDK at least proves that election participants are not transparent and do not honestly report the amount of campaign expenditure, as evidenced by the still-existing campaign expenditure of Rp.0 from eight campaign methods. Even though there has been progress in terms of information technology made by the KPU by including campaign reports that contain details of the campaign methods reported by election participants, this feature is still not optimal in collecting data from election participants as well as presenting it to the public.

In the previous controversy regarding the plan to eliminate the Campaign Fund Donation Receipt Report (LPSDK), the KPU stated that Sikadeka would be maximized to present real-time data on the income and expenditure activities of the election participants' campaign funds. However, in reality, Sikadeka does not provide more detailed information, so it cannot give even a slight picture of the campaign donation receipt, including who gave and how much. The same applies to campaign expenditure; Sikadeka cannot provide information regarding the activities that used campaign funds.

The discrepancy between the two data sets (campaign reports and campaign expenditure in LPPDK) also indicates the minimal role of Bawaslu and KPU in ensuring that campaign activities and campaign expenditure reports are based on factual records in the field. This condition is further exacerbated by the audit mechanism applied to campaign fund reporting, which is a compliance audit mechanism rather than an investigative audit. Thus, the efforts to uncover the truth from the reports submitted are very minimal, even approaching zero.

The series of campaign finance reports from LADK, LPSDK, and LPPDK should provide a clear and comprehensive picture of the flow of capital circulating in campaign activities. This is important to demonstrate funding transparency so that it can minimize the entry of money from illegal sources into the electoral process and prevent corruption. Moreover, during the previous campaign period, the Financial Transaction Reports and Analysis Center (PPATK) revealed allegations of campaign fund flows sourced from various illegal activities such as



illegal mining, illegal logging, and money laundering. The data emerged after an analysis of approximately 6000 accounts of election participants and party officials, which experienced a surge in transaction values amounting to trillions of rupiah.

However, the essential importance of campaign finance reporting was not conveyed in the 2024 elections due to the organizers and election supervisors not taking their duties seriously. Sadly, this situation is further exacerbated by the low commitment and integrity of the election participants who do not regard campaign finance reporting as an important tool for voters.



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Conclusion and Recommendation



The results of the investigation and analysis have revealed various issues in the campaign finance reports. The reports submitted by the election participants, including presidential and vice-presidential candidates, as well as political parties, do not reflect the actual income and expenditures. Election participants still consider campaign finance reporting as a formality to meet administrative requirements. It includes all types of campaign finance reports, namely LADK, LPSDK, and LPPDK.

In the Presidential and Vice Presidential Election LADK, there are still Presidential and Vice Presidential Candidates who submitted the LADK after the date of November 27, 2023. Anies Baswedan and Muhaimin Iskandar signed the LADK document on December 1, 2023, exceeding the specified deadline of November 27. Meanwhile, the second pair of candidates, Prabowo Subianto and Gibran Rakabuming, and the third pair of candidates, Ganjar Pranowo and Mahfud MD, both signed the LADK document on November 27, 2023. Furthermore, all the LADK submitted by the Presidential and Vice Presidential candidates are still at the stage of fulfilling administrative obligations only.

The currently published LADK does not detail various components of donation receipts within it, and there is even one pair of presidential and vice-presidential candidates who do not include the amount of their campaign funds in the LADK at all. On the other hand, by using the ads library feature on Meta social media, there are in-kind campaign donations from third parties that are not recorded in the LADK. The advertiser accounts (disclaimer) in each campaign ad mostly come from volunteer or supporter accounts. This is one of the reasons why advertising costs on social media do not appear in the candidates' campaign finance reports. If the advertisement on social media is purely or organically from the initiative of supporters/volunteers, it should be categorized as a campaign fund donation in the form of goods originating from other parties: individuals, groups, or businesses. If the funding source for the advertisement on social media comes from the candidate pair, political party, or coalition of political parties, then the donation in the form of goods funded by the candidate pair, political party, or coalition of political parties needs to be reflected.

LPSDK in the 2024 Election is not displayed in detail like in previous elections, which included the identity of the donors, including the donor categories. The KPU did not set a specific time for the submission of LPSDK as in previous elections. The KPU provides the Campaign and Campaign Fund Information System as an instrument to report every type of income and expenditure made by political parties or candidate pairs. Unfortunately, in this feature, the public can only see the amount of receipts without knowing the source or origin of the campaign fund donations.



The LPPDK in the 2024 election also fails to reflect the actual costs incurred by election participants for each campaign method regulated in Law 7/2017. In the presidential election, for example, out of the nine campaign methods, candidate pair 01 did not report the amount of campaign funds spent on public meetings, the creation/production of advertisements in print mass media, electronic mass media, social media, and network media, as well as the creation of materials/designs and/or campaign props and the dissemination of campaign materials to the public and/or the installation of campaign props. However, in the campaign report in SIKADEKA, there are public meetings listed that have already been realized. In addition, many campaign materials have already been installed, and based on the Meta ads library, there are campaign ads promoting candidate pair 01. Candidate pair 02, out of nine campaign methods, did not report the amount of campaign funds spent on face-to-face meetings, even though in the campaign report in SIKADEKA there were 74 instances of face-to-face meeting campaign methods that had already been carried out. Meanwhile, candidate pair 03 reported the nominal amount of expenses incurred from all campaign methods.

A similar situation also occurred in the legislative elections. One example is in the distribution of campaign materials and the installation of campaign props (APK) for legislative candidates, where all political parties participating in the election (18 parties) uniformly recorded an amount of RpO for these two types of expenditures. In addition to those components, 11 political parties also listed zero costs for the component of creating materials/designs and/or campaign props (APK). In fact, during the campaign phase, many campaign materials were scattered in public spaces, which should have been recorded in the campaign expenditure reports.

On the other hand, the laws in Indonesia do not facilitate campaign funds and their reporting to align with the principles of electoral integrity and reflect real conditions. Law No. 7 of 2017 (Election Law) does not impose any limit on campaign spending for election participants, thereby enabling them to utilize funds to their maximum potential. Similarly, in terms of receiving funds, there is no limit on the amount of donations from candidates or political parties, allowing candidates or political parties to provide donations as much as they want. There are limits on the amount of donations from third parties, but considering the absence of donation limits for candidates and political parties, donations from third parties exceeding the stipulated amount can be channeled through political parties or candidates.



Audit for campaign fund reports also cannot lead to an election with integrity. Similar to the previous regulation, namely PKPU 24/2018 which governed campaign funds in the 2019 election, PKPU 18/2023 which governs campaign funds in the 2024 election only provides limited audit authority. This is reflected, among other things, in the limited role of Public Accounting Firms (KAP) in compliance audits, which only look at accounting standards and adherence to laws and regulations. This limitation is compounded by the absence of regulations regarding investigative audit mechanisms, making it impossible to trace potential fraud further.

The sanctions applicable to campaign fund reporting are not sufficient to make election participants report honestly. In the Election Law, criminal sanctions can be imposed on political parties and presidential/vice-presidential candidates who violate campaign donation limits. Sanctions in the form of disqualification as election participants can also be imposed on political parties if they do not report LADK and LPPDK. However, the sanctions only regulate compliance with reporting, not the content of the campaign finance reports themselves.

The issue of campaign funds is exacerbated by the minimal commitment of the KPU as the election organizer in terms of transparency. The KPU does not take the management of the portal displaying campaign finance information seriously. The portal page of the Campaign Fund Information System (Sikadeka) available on the main page infopemilu.kpu.go.id is often difficult to access. The KPU even considered not publishing the LPSDK. This situation is exacerbated by poor coordination among the election-organizing institutions. Bawaslu once complained about the difficulty of obtaining access to campaign finance data through the Sikadeka portal. Bawaslu did not receive detailed data regarding the income and expenditure of campaign funds, which hindered their supervisory work.

The lack of seriousness of election participants in reporting campaign funds, policymakers in deciding adequate regulations regarding campaign funds, and the low commitment of election organizers lead to the consequence of an election without integrity. Dark donations from businessmen, or other actors with vested interests, cannot be revealed. The potential for conflicts of interest to prevent early corruption practices cannot be known. Additionally, campaign funds originating from criminal activities, such as corruption, environmental crimes, money laundering, or others, cannot be identified.



Based on the analysis results, we recommend several things, namely,

Changing the campaign fund audit mechanism from compliance to investigative audit. This change is important to ensure that campaign finance reporting does not stop at activities that are merely administrative formalities.

The revision of the Election Law aims to strengthen campaign finance regulations with a focus on enforcing sanctions and oversight.

The Election Supervisory Body (Bawaslu), which has the authority to conduct close supervision, should have comparative data from each campaign finance report submitted to measure the consistency of the nominal amounts listed in the campaign finance reports with the actual costs incurred during the campaign.

