ELECTORAL GOVERNANCE
JURNAL TATA KELOLA PEMILU INDONESIA

# AUDITED BUT UNACCOUNTABLE? THE COMPLIANCE PARADOX OF CAMPAIGN FINANCE OVERSIGHT IN INDONESIA

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## ABSTRACT

What can campaign finance reports and compliance audits establish about financial integrity in Indonesia? This study examines filing records and audit results from the 2024 general election alongside audit guidance, independent monitoring, and 11 decisions of the Election Organization Ethics Council. Each decision is read separately for the allegation, the tribunal's reasoning, and the disposition for each respondent. All 18 national parties and three presidential tickets filed both their initial and final campaign finance reports. Auditors found 14 parties' reports compliant in all material respects. Four ethics decisions dismissed all complaints and rehabilitated the respondents. The heaviest sanctions concerned officials who solicited or handled money. Although complete recording is an audit criterion, the guidance does not recommend reconciling expenditure with campaign activity records. Independent monitors identified recorded activities without corresponding expenditure entries, but the available evidence could not establish who paid or how much. The compliance paradox describes the possibility that readers interpret an audit conclusion as assurance beyond the procedures performed. The study proposes risk-based oversight that connects supervisory findings and public reports through referrals within existing institutional mandates.

**Keywords:** campaign finance, electoral integrity, compliance paradox, compliance audit, electoral oversight

## INTRODUCTION

In each election cycle, Indonesia's General Elections Commission (KPU) receives thousands of campaign finance reports. Contestants file an initial report (LADK) at the start of the accounting period and a report on campaign receipts and expenditures (LPPDK) after polling day (Komisi Pemilihan Umum [KPU], 2024c). Public accounting firms (KAPs) appointed by the KPU audit these reports. In the 2024 general election, the auditors found that the reports of all three presidential tickets and 14 of the 18 national parties complied in all material respects with the applicable criteria (KPU, 2024b). The Election Supervisory Body (Bawaslu) examines findings and public reports of suspected vote buying and refers suspected electoral offenses to the police and prosecutors through the integrated enforcement center (Sentra Gakkumdu). The Election Organization Ethics Council (DKPP) hears ethics complaints against election officials, including allegations that they mishandled vote-buying reports or solicited or received money themselves. Bawaslu rules on administrative violations, the courts hear criminal cases, and the Constitutional Court adjudicates disputes over

election results. A filing date establishes when a report was submitted, an audit conclusion addresses compliance with specified criteria, and an ethics complaint identifies conduct alleged against an official.

The puzzle from which this article departs is the coexistence of near-complete formal compliance with persistent money-related conflict. The electoral integrity literature identifies political finance as the most fragile link in the electoral cycle (Higashijima et al., 2025; Norris, 2014; Norris & Abel van Es, 2016), and Indonesian scholarship on clientelism shows that the most consequential flows of political money move through informal networks that reporting instruments largely miss (Aspinall et al., 2022; Berenschot, 2018; Muhtadi, 2019). Regulation, from Law Number 7 of 2017 on General Elections (UU 7/2017), as amended by Law Number 7 of 2023 (UU 7/2023), through successive KPU regulations, has nonetheless been refined almost exclusively along the procedural dimension of formats, deadlines, and audit mechanics. What has not been examined is what each instrument can establish and where their evidentiary objects diverge.

This article proposes the compliance paradox as a limited proposition. A valid finding that a report complies with specific criteria can be read as a much broader assurance, namely that all relevant financial conduct is lawful and fully known. When this happens, procedural certification comes to stand in for substantive verification. The idea builds on institutional theories of decoupling, in which formal structures drift apart from actual practice, and of legitimacy (Meyer & Rowan, 1977; Suchman, 1995). Proving that a compliant conclusion actually diverted scrutiny would require evidence of how people used it. This study takes a more modest path. It describes the mechanism and the conditions under which it can operate, documents the coverage gap that makes it possible, and reads the propositions against the documentary record it assembles. Three questions guide the analysis: (1) what verified filing records, audit conclusions, and ethics decisions can each establish about accountability in campaign finance; (2) where reporting, auditing, supervision, and adjudication look at the same things and where they look at different ones; and (3) how proactive supervision and public complaints can be connected without blurring the separate mandates of the KPU, Bawaslu, DKPP, and the courts.

The article makes three contributions. Empirically, it verifies the subject and outcome of 14 case numbers in 11 DKPP decisions, including decisions that rejected the alleged violation. It then reads these decisions alongside the 2024 filing and audit record, as well as the official guidelines that list the audit's recommended procedures. Conceptually, it frames the compliance paradox as a testable proposition with clear limits, not as a proven outcome. In terms of policy, it outlines a referral model with two points of entry: Bawaslu's own findings and public complaints that meet legal

requirements. Both operate within the division of authority that Indonesian law already sets out.

Cross-national research shows that campaign finance disclosure systems tend to be strong on paper but weak in practice: reporting rules exist, but the capacity to verify reports and to impose sanctions lags behind (Norris & Abel van Es, 2016). Political finance reforms are associated with lower corruption (Hummel et al., 2021), and spending limits change candidate behavior where actual spending can be verified (Avis et al., 2022; Fouirnaies, 2021). The capacity of election management staff is also linked to electoral integrity (James, 2019). Read together, these studies point to a contrast between two models. Systems that hand verification to private auditors with narrow mandates tend toward low-cost, large-scale certification. Systems that give overseers direct access to transaction data detect more violations but also face more political resistance (Nieto-Vazquez, 2023; Norris & Abel van Es, 2016). Indonesia's system sits much closer to the first model.

For this reason, three concepts must be kept apart. Filing compliance asks whether a required document was received by the intended recipient on time. Audit compliance refers to the accountant's conclusion, measured against specified criteria within a defined engagement. Substantive financial integrity is broader. It asks whether campaign funds were raised and spent lawfully, attributed to the right source, and disclosed well enough to allow accountability. A study can observe the first two without measuring the third.

Indonesia regulates campaign finance separately for general elections and regional head elections. For general elections, UU 7/2017, as amended by UU 7/2023, requires contestants to maintain a dedicated campaign account, sets contribution limits and rules on funding sources, and requires contestants to submit their reports to a KPU-appointed public accounting firm within 15 days of polling day. The firm has 30 days to complete the audit. Sanctions may include cancellation of a contestant's participation or a decision to withhold formal designation of an elected candidate. Peraturan Komisi Pemilihan Umum Nomor 18 Tahun 2023 (PKPU 18/2023) governs donor reporting through the Campaign and Campaign Finance Information System (Sikadeka). Article 97 defines the compliance audit as an assurance engagement on the contestant's assertion. The technical guidance is set out in Keputusan KPU 1815/2023, as amended by Keputusan KPU 210/2024. Regional head elections are governed by Law Number 1 of 2015 (UU 1/2015) and its amendments, including Law Number 10 of 2016 (UU 10/2016). For the 2024 regional head elections, PKPU 14/2024 governs reporting and auditing at the provincial and regency or municipal levels. Contestants must submit the LPPDK no later than one day after the campaign ends. The cases from the 2020 regional head elections are examined under PKPU 5/2017, as amended by PKPU 12/2020. The compliance analysis in this article covers

general elections only. Cases from regional head elections inform the analysis of ethics decisions under the rules in force at the time.

The transparency layer of this system is thin and contested. For 2024, the KPU's first draft regulation dropped the periodic contribution report required in 2019. After public objections, the report was kept in a rolling form filed through Sikadeka (Muliawati, 2023). However, the KPU then declined to disclose donors' identities, treating them as personal data (Tamara et al., 2024). An evaluation of the 2019 elections published by the KPU described campaign finance reports as a mere formality (Alifya, 2020), and research in a KPU journal identified numerous transparency problems in party reporting for 2019 (Hermanto, 2020). Meanwhile, broker networks, dawn attacks (*serangan fajar*), and candidacy fees (*mahar politik*) move through cash channels that the LPPDK was never designed to capture (Aspinall et al., 2022; Berenschot, 2018; Muhtadi, 2019). Pork-barrel spending around the 2024 elections (Rizkianata & Arifin, 2025) is a different matter altogether. It is financed from public budgets by incumbents and governed by rules on the neutrality of state resources. It therefore falls outside the scope of the LADK and LPPDK by definition, not through evasion, and this study does not treat it as a reporting failure.

As used here, the compliance paradox builds on the idea of decoupling in institutional theory. Organizations adopt formal structures to gain legitimacy, while their actual practice follows a separate track (Meyer & Rowan, 1977). A judgment issued by a recognized authority can also put an end to further questions (Suchman, 1995). It helps to contrast the paradox with weak compliance. Weak compliance is passive: the instruments exist but are not carried out, and the failure is easy to see. The paradox is active. The instruments are carried out well, and precisely because they are carried out faithfully, their results may be read as assurance about conduct they were never designed to examine. What an audit certifies is limited: based on the procedures performed and within the limits of the engagement, the report complies with the criteria. What may remain unseen is any activity that never entered the record.

Two propositions and two conditions make this lens testable. First, the risk of reading too much into a compliance finding should increase when public summaries omit the assessed criteria, reporting level, period covered, exceptions, and limitations. This is a problem of communication, not of auditor error. Second, the risk should fall when an institution can link a specific concern to a documented clarification or referral and explain how the matter was resolved. The mechanism also depends on two conditions. There must be a certifying authority whose judgment carries legitimacy beyond the institution, and a structural gap between what is reported and the actual transaction. If either condition is missing, the result should be weak compliance rather than the paradox. A full test would require audit reports,

public statements, and referral histories that can be matched to one another. The record assembled here allows only an illustrative reading. The study documents the structural gap and the limits of audit coverage, but it does not observe how people actually use compliance conclusions. For this reason, it presents the paradox as a proposition.

## RESEARCH METHOD

The study uses structured document analysis combined with an institutional comparison. It has three components. The core evidence is a verification set of 11 DKPP decisions covering 14 case numbers. Each decision was read for the allegation, the reasoning, the ruling, and the sanction imposed on each respondent. The decisions were selected during a first reading of DKPP case summaries from 2020 to 2025 that were returned by searches for campaign finance and vote-buying. That reading corpus was later rebuilt as a register of 62 case documents, containing 10 of the 11 decisions. The second component is an analysis of the filing and audit records for the 2024 general election, along with the guidelines that outline the audit's recommended procedures. The third is the work of independent monitors who compared records of campaign activities with reported expenditure. The three components come together in a comparison matrix. For each type of reported conduct, the matrix asks three questions: must the transaction appear in the LADK or LPPDK, do the audit procedures reach it, and which enforcement track deals with it?

The reading corpus was first assembled in July 2026 from searches of the official DKPP website (dkpp.go.id). Six search terms were used: *dana kampanye* (campaign funds), *politik uang* (money politics), LADK, LPPDK, *mahar politik* (candidacy fees), and *sumbangan dana kampanye* (campaign contributions). The results were filtered on three criteria: the item had to describe a concrete case rather than a speech or opinion, fall within 2020–2025, and have an identifiable case subject. The remaining items were merged by case number into 41 case documents. However, the item-level log from this first round was not kept.

The corpus was therefore rebuilt from a second collection in September 2026 as a screening register. This time, the six terms were run as exact-phrase searches, returning 162 official news items dated 2020–2025. Each item was screened against the same criteria, and every decision was recorded with a reason code. The 101 qualifying items were merged by case number into 62 case documents. Each was coded for locality, respondent institution, electoral event, subject, and the type and role of the money involved. All 62 were matched to the DKPP decision index, and 54 were also matched to decision documents retrieved in that re-collection. By year of registration, the register contains cases from 2019 (3, heard in 2020), 2020 (5), 2021 (19), 2022 (1), 2023 (1), 2024 (14), and 2025 (19). Money is the main allegation in

50 case documents and a secondary one in 10; the remaining two (27-PKE-DKPP/II/2020; 112-PKE-DKPP/IX/2023) concern payments during the recruitment of election committees and are recorded as boundary cases. An exploratory topic-modeling exercise on the July summaries, using a modified version of BERTopic (Grootendorst, 2022), helped organize the first reading. Its outputs were not rebuilt, and none of the reported results depend on it. The register's coding produces the three subjects used in Table 1: supervisors' handling of money-related reports (36), the administration of campaign finance reporting (10), and officials' involvement in money transactions (16).

The verification set consists of the 11 decisions that served as illustrative examples in the author's first reading of the corpus. They were chosen before the second collection to cover a range of subjects, outcomes, electoral regimes, and respondent types, not to be representative. Together, they cover all three subjects above. Four were dismissed, three were partly granted, and four were fully granted. They span the 2019 and 2024 general elections and the 2020 and 2024 regional elections, and the respondents include the KPU, Bawaslu, secretariat staff, and ad hoc election bodies. During the September 2026 collection, the study reviewed every page of the full DKPP decision index (2,277 unique entries, 1,043 of which were dated 2020–2025) and both Bawaslu decision indexes. It retrieved 187 decision documents (131 from DKPP and 56 from Bawaslu). For each of the 11 decisions, the first page and the operative part (*amar*) were checked against the PDF. The reasoning passages cited below come from the same page-level text and are cited by page number. For each decision, the study records the full case number, locality, electoral event, allegation, ruling, and sanctions for each respondent, as well as the PDF page of the operative part (Table 1). The allegation is always read separately from the tribunal's assessment. A dismissed complaint is never treated as proof of misconduct simply because its text mentions money, and different outcomes for different respondents are kept as they are. The combined Labuhanbatu proceeding, which concerns payments during committee recruitment, is excluded from the campaign finance comparison. That comparison, therefore, rests on 10 decisions and 12 case numbers.

Bawaslu's published decision indexes were screened only to check this channel. They contain 51 entries on electoral process disputes, almost all of them disputes over party verification and candidacy from 2018–2022 (five were retrieved), and 65 entries on the handling of violations, of which 51 could be retrieved and only five mention vote buying. Neither index is a complete record of how Bawaslu handles cases, since most cases are decided at the regional level and not published centrally. Bawaslu, therefore, is included in the study only as a benchmark for case volume, based on its

November 27, 2024, statement on the 2024 regional elections, as reported by CNN Indonesia (2024a).

The compliance profile draws on three KPU sources. The first is the KPU's March 7, 2024, release, which summarizes each contestant's LPPDK submission and lists LADK dates and the appointment of 21 KAPs (KPU, 2024c). The second is the KPU's written statement on its review of the LADKs, as reported by CNN Indonesia (2024b). The third is the KPU's announcement of the audit results, which attaches the KAPs' independent assurance reports (*Laporan Asurans Independen*) (KPU, 2024b). Throughout the analysis, three stages are kept separate: submission of the report by the deadline (*penyampaian*); the contestant's statement that the report complies with the rules (*asersi*, or assertion); and the KAP's conclusion on whether the report complies with the criteria in all material respects (*patuh dalam semua hal yang material*).

The reach of the audit is determined from its design, not inferred from its outcomes. Two sources set out that design: the procedure tables in KPU Decision Number 1815 of 2023, as amended (KPU, 2023, 2024a), and the standard the audit applies, the Standard on Assurance Engagements (Standar Perikatan Asurans, SPA) 3000 (Institut Akuntan Publik Indonesia [IAPI], 2022). The study also uses a comparison by Indonesia Corruption Watch (ICW) and the Association for Elections and Democracy (Perludem) between Sikadeka activity records and Meta Ad Library data and LPPDK entries (Muzaki, 2024; Tamara et al., 2024). These results are treated as indicated discrepancies only. An omitted expenditure could be established only by matching the contestant, reporting level, period, activity, payer, value, and recording obligation. Without such a match, the study records an open verification question rather than a false report or an audit failure. Figures from the Indonesian Financial Transaction Reports and Analysis Center (Pusat Pelaporan dan Analisis Transaksi Keuangan, PPATK) are reported in the agency's own terms, including its warning that such figures do not prove an offense.

The study has five limitations. First, the verification set is small and was chosen purposively. It can reveal classification errors and differences between institutions, but it cannot show how common a pattern is. Second, the reading corpus relies on published case summaries retrieved through six search terms. The screening register, available on request, allows others to check its boundaries, but it is not a complete record of money-related ethics cases. Third, the analysis does not examine audit working papers or bank records, so it cannot reconstruct any transaction. Fourth, the finding that complete filing, compliant audit conclusions, and ethics proceedings occur side by side is descriptive. It is neither a matched test of audit accuracy nor an estimate of cause and effect. Fifth, the author is a civil servant at the Secretariat of the General Elections Commission of West Java Province (KPU

Provinsi Jawa Barat), where she heads the Division of Participation, Public Relations, and Human Resources. The analysis uses only published documents and no information available to the author through that position, and none of the 11 verified decisions concerns that commission.

## RESULTS AND DISCUSSION

*What Verification Changes About the Ethics Evidence*

Table 1 separates the subject of each complaint from its outcome. Four of the 11 decisions dismissed the complaint entirely and rehabilitated every respondent, that is, formally restored their good name: Indragiri Hulu (Dewan Kehormatan Penyelenggara Pemilu [DKPP], 2020a, p. 44), Lingga (DKPP, 2024c, p. 53), case 271/2024 (DKPP, 2025b, p. 34), and Bengkulu (DKPP, 2025a, p. 49). All four concern how officials handled money-related allegations or reports, or the administration of campaign finance reports (Table 1). In Indragiri Hulu, the supervisors had registered the report, discussed it twice within Sentra Gakkumdu, and forwarded it to the police. The tribunal held that their authority ended with that referral and that naming suspects was a matter for police investigators (DKPP, 2020a, pp. 42–44). These records show that the allegations reached a forum of accountability. They do not show that officials failed. Nor does the rehabilitation of supervisors say anything about any contestant's guilt or innocence.

Outcomes at the level of individual respondents matter as much as the overall ruling. In Natuna, two Bawaslu members were warned, and the third was rehabilitated. The case followed an inquiry into a registered campaign event at which 61 participants received envelopes containing Rp150,000 each. In a plenary meeting, the two members had voted not to register this preliminary information as a finding, which the tribunal held to be contrary to law and ethics. The third member had argued for registration (DKPP, 2024a, pp. 32–37). The decision concerns the threshold for registering a finding, not criminal liability.

In the Riau Islands, five KPU respondents were warned for the way they corrected a vote recapitulation decision, but their handling of the candidate pair's audit was found to be proper. The KAP issued a conclusion of "compliant with exceptions" (*patuh dengan pengecualian*) because an in-kind contribution of Rp2.8 billion from the candidate pair was entered twice in the offline reporting application, affecting both sets of books. The auditor testified that this exception had nothing to do with the alleged unidentified donation. The supervisors and Sentra Gakkumdu had traced that donation to the candidate's own funds, based on his declaration and a clarification from the money changer, and the five Bawaslu respondents were rehabilitated (DKPP, 2021a, pp. 54–60). In short, the audit caught a

recording error, and the supervisory track settled where the donation came from.

The heaviest sanctions fell on officials who asked for or handled money. KPU members were permanently dismissed in Bungo for asking a candidate for money in exchange for promised votes, and in Prabumulih for receiving money passed on by a candidate in exchange for promised votes (DKPP, 2020b, p. 17; DKPP, 2021b, pp. 7–8). A KPU member in Jeneponto was dismissed for making improper requests and for having a relationship with a contestant (DKPP, 2021c, p. 14). In South Konawe, the KPU chair was permanently dismissed for promising votes and handling money-filled envelopes. A secretariat official received a severe warning and was removed from his post (DKPP, 2024b, p. 20). The combined Labuhanbatu proceeding, which concerns payments collected during the recruitment of election committees (DKPP, 2023, p. 56), is excluded from the comparison.

**Table 1.**
**Verification Register of the Example Decisions**

| **Case number (place; electoral event)** | **Allegation examined** | **Operative disposition** | **Subject (author's classification)** | **Source (*amar* page)** |
|---|---|---|---|---|
| 38-PKE-DKPP/IV/2020 (Indragiri Hulu; 2019 general election) | Supervisors' handling of a vote-buying report | Dismissed; three Bawaslu respondents rehabilitated | Report handling | (DKPP, 2020a, p. 44) |
| 43 and 44-PKE-DKPP/IV/2020 (Bungo; 2019 general election) | KPU member soliciting money from a candidate for promised votes | Granted in full; permanent dismissal of the KPU member | Officials' involvement | (DKPP, 2020b, p. 17) |
| 92 and 101-PKE-DKPP/II/2021 (Riau Islands; 2020 regional elections) | KPU's administration of a candidate pair's audit and a results decision; supervisors' handling of a donation report | Granted in part; five KPU respondents warned, five Bawaslu respondents rehabilitated | Reporting administration | (DKPP, 2021a, p. 60) |
| 123-PKE-DKPP/III/2021 (Prabumulih; 2019 general election) | KPU member receiving money passed on from a candidate in connection with promised votes | Granted in full; permanent dismissal of the KPU member | Officials' involvement | (DKPP, 2021b, p. 8) |

| **Case number (place; electoral event)** | **Allegation examined** | **Operative disposition** | **Subject (author's classifica-tion)** | **Source (*amar* page)** |
|---|---|---|---|---|
| 168-PKE-DKPP/X/2021 (Jeneponto; 2019 general election) | KPU member's improper requests and relationship with a contestant | Granted in full; permanent dismissal of the KPU member | Officials' involvement | (DKPP, 2021c, p. 14) |
| 43 and 48-PKE-DKPP/III/2023 (Labuhanbatu; committee recruitment for the 2024 general election) | Payments levied from committee applicants (boundary case) | Granted in part; four KPU respondents warned, one sub-district member dismissed, village members severely warned | Officials' involvement (boundary case) | (DKPP, 2023, p. 56) |
| 31-PKE-DKPP/II/2024 (Natuna; 2024 general election) | Handling of suspected money distribution at a campaign event | Granted in part; two Bawaslu respondents warned, one rehabilitated | Report handling | (DKPP, 2024a, p. 37) |
| 45-PKE-DKPP/III/2024 (South Konawe; 2024 general election) | KPU chair promising votes and handling money envelopes | Granted in full; chair permanently dismissed; secretariat official severely warned and removed from post | Officials' involvement | (DKPP, 2024b, p. 20) |
| 159-PKE-DKPP/VII/2024 (Lingga; 2024 general election) | Continuation of the audit after a purported withdrawal of a party's LADK and LPPDK | Dismissed; five KPU and three Bawaslu respondents rehabilitated | Reporting administration | (DKPP, 2024c, p. 53) |
| 271-PKE-DKPP/X/2024 (national KPU, North Sumatra, South Tapanuli; 2024 general election) | Responses to a demand to verify elected candidates' LPPDK filing | Dismissed; three respondents rehabilitated | Reporting administration | (DKPP, 2025b, p. 34) |
| 43-PKE-DKPP/I/2025 (Bengkulu; 2024 regional elections) | Supervisors' handling of a gubernatorial vote-buying report | Dismissed; five Bawaslu respondents rehabilitated | Report handling | (DKPP, 2025a, p. 49) |

*Source: decision copies at dkpp.go.id, first page and operative part read against the PDF in September 2026. Combined proceedings count as one document; the subject classification is the author's reading; respondents' names are omitted.*

Read together, the 11 decisions share one feature. Every allegation concerns how officials handled reports, administered the process, or behaved personally; none concerns whether the contents of a campaign finance report were true (Table 1). This is partly a matter of jurisdiction, because an ethics tribunal can only try election officials. Any claim that responsibility has shifted away from contestants would therefore require tracing the same events across several channels. The more limited observation is this: in these 11 decisions, the ethics channel takes in conflicts over money without ruling on contestants' finances. Where a contestant's money is discussed, as in the Riau Islands case, it serves only as background to the officials' conduct.

*Filing Completion and the Scope of Audit Assurance*

The filing record shows a limited administrative result: it confirms that reports were delivered on time. All three presidential tickets submitted their LADK on November 27, 2023, and their LPPDK on February 28–29, 2024, within 15 days of polling day. All 18 national parties submitted their LADK on January 6–7, 2024, and their LPPDK between February 27 and 29, 2024 (KPU, 2024c). Submission, however, is not the same as acceptance. According to the KPU's written statement reported by CNN Indonesia (2024b), every party's LADK was found incomplete and returned, with five days allowed for correction. At the candidate level, 9,909 of the 9,912 candidates for the House of Representatives (Dewan Perwakilan Rakyat, DPR) listed in the KPU's summary had filed an LPPDK through their parties (KPU, 2024c; Table 2).

The KPU's announcement of the audit results attaches the assurance report for each contestant. Of the 18 parties, 14 were found compliant in all material respects with the criteria of PKPU 18/2023, while four (PKB, Garuda, Ummat, Buruh) received material non-compliance findings on specific criteria, among them witness payments from campaign funds, reconciliation and bookkeeping-period discrepancies, and missing transaction evidence (KPU, 2024b; Muzaki, 2024). The three presidential tickets, with reported receipts of Rp49.34 billion (Anies–Muhaimin), Rp208.21 billion (Prabowo–Gibran), and Rp506.89 billion (Ganjar–Mahfud) (KPU, 2024c), received no material non-compliance finding (KPU, 2024b; Table 2).

**Table 2.**
**Submission, Assertion, and Assurance Conclusion, 2024 General Election**

| Contestant group | Submission (*penyampaian*) | Assertion (*asersi*) | KAP conclusion | Source |
|---|---|---|---|---|
| Presidential tickets (n = 3) | LADK: November 27, 2023 (all). LPPDK: February 28–29, 2024 (all) | Submitted with each LPPDK | Compliant in all material respects; no material finding for any ticket | (KPU, 2024b, 2024c) |
| National parties (n = 18) | LADK: January 6–7, 2024 (all); all 18 returned for correction, with five days to resubmit. LPPDK: February 27–29, 2024 (all) | Submitted with each LPPDK | 14 compliant in all material respects; 4 with material non-compliance on specific criteria | (CNN Indonesia, 2024b; KPU, 2024b, 2024c; Muzaki, 2024) |
| DPR candidates (9,917 listed; 9,912 in the recapitulation) | LADK: 119 without a report at the close of first submission. LPPDK: 9,909 of 9,912 filed through their parties (PKB, Demokrat, and Ummat each had one non-filer) | Consolidated in the party's assertion | Covered by the party's report | (KPU, 2024c; Taher, 2024) |
| Regional Representative Council (DPD) candidates | Recapitulated by provincial KPUs; linked in KPU's release, no national totals | Per candidate | Audited per province | (KPU, 2024c) |

*Source: author's compilation. "Compliant in all material respects" is the conclusion of an assurance-engagement compliance audit under SPA 3000 on the contestant's assertion (IAPI, 2022; KPU, 2024a); it attests that, on the procedures performed and within the engagement's acknowledged limitations, the report complies in all material respects with the criteria. The release does not explain the 9,917/9,912 difference.*

What the audit can and cannot establish follows from the engagement's design rather than its outcomes. The criteria are the provisions of PKPU 18/2023, which oblige contestants to record all receipts and expenditures in money, goods, and services in the campaign books and to value in-kind contributions at fair market price (PKPU 18/2023, Arts. 14–15, 18, 43), and the assertion is the contestant's statement that its report complies with those provisions (KPU, 2023, pp. 5, 20); completeness of recording is therefore inside the criteria. The guidance lists seven procedure types (inspection, observation, confirmation, recalculation, reperformance, analytical procedures, and inquiry), states that its procedures are not a minimum, and lets the auditor modify or add procedures (KPU, 2023, pp. 24–25). The procedure tables, headed recommended procedures, list for receipts reconciliation with the dedicated account, written confirmation to

donors, a written explanation from the contestant for any anonymous or unlisted donor, and, for candidates, comparison of their own contributions with their tax returns and asset declarations (KPU, 2023, pp. 43, 46, 54; 2024a, pp. 44, 87). For expenditure they list 15 procedures under the expenditure-limit criterion: classification and recalculation, tracing to the dedicated account, tests of the existence, valuation, and occurrence of recorded transactions and their evidence, checks for prohibited uses, inspection of fixed assets against the records, and a check of expenditure against the activity's purpose and any budget or plan (KPU, 2024a, pp. 49–53, 91–95). These procedures test what the contestant has recorded, two of them against physical assets and any plan the contestant prepared, and the donor follow-up reaches beyond the list only through the contestant's explanation; none reconciles reported expenditure with the activity records registered in Sikadeka or with advertising data, and the guidance acknowledges that absolute assurance is unattainable and that its procedures may not detect concealed non-compliance (KPU, 2023, p. 18). Neither fact places expenditure completeness outside the criteria or shows that auditors could not add procedures; a compliant conclusion attests that, on the procedures performed and within the acknowledged limitations, the report complies in all material respects with the criteria, while detecting an activity absent from the record depends on procedures left to professional judgment. Four things must be kept apart: the criteria, which include completeness; the recommended procedures, which test recorded transactions and follow up unlisted donors; the engagement's acknowledged limitations; and actual performance, including any procedure a KAP added, which this study does not assess. Assertion-level research on the 2024 audits locates non-compliance mostly on the completeness of LPPDK information (Rafiudin & Hidajat, 2024).

Two further boundaries prevent over-reading. Vote buying is prohibited conduct, criminalized in Article 523 of UU 7/2017 and Article 187A of UU 10/2016; it is not a reportable expenditure category, so its absence from a report shows neither a false report nor an audit failure, and the conduct itself is assessed through Bawaslu, Sentra Gakkumdu, and the courts. In January 2024, PPATK stated that it held suspicious transaction reports concerning 100 individuals on the final legislative candidate lists, worth Rp51.47 trillion over 2022–2023, forwarded to Bawaslu and law enforcement; KPU had submitted the names under the two bodies' memorandum of understanding, and PPATK stresses that such statistics do not establish an offense (Hukumonline, 2024; Pusat Pelaporan dan Analisis Transaksi Keuangan [PPATK], 2024). The figure indicates scale only; it does not show that any transaction concerned campaign financing or was absent from an LPPDK.

*Indicated Discrepancies Between Recorded Activity and Reported Expenditure*

Independent monitoring offers the closest available match between campaign activity and campaign money, at the level of each contestant and each campaign method. It does so by comparing two of the KPU's own data sources: Sikadeka, where contestants register their events and campaign props, and the LPPDK (Muzaki, 2024; Tamara et al., 2024). Table 3 lists the discrepancies indicated at this level, together with the source of each activity record and its status. Props were recorded for all 18 parties, face-to-face meetings for 11 parties, five rallies for the Anies–Muhaimin ticket, and 74 of 100 registered face-to-face events for the Prabowo–Gibran ticket. None of these had a matching expenditure entry. One further record is listed with a caveat: about Rp444.4 million in Meta advertising for the Anies–Muhaimin ticket (1,394 advertisements, November 16–December 15, 2023), although it is not confirmed that the advertising accounts belong to the ticket's reporting unit. Figure 1 shows the overall pattern of campaign methods with no expenditure entered.

The discrepancies listed in Table 3 are indications that require clarification, not proven omissions. A payment may belong to another reporting level, may have been made in kind and recorded elsewhere, or may relate to campaign facilities provided under an authorized arrangement. The reports do not identify the payer or the amount, and this study cannot do so either. The regulation does, however, settle where the question belongs. Activities financed by third parties must be entered as in-kind contributions, and candidates' reports are consolidated into their party's LPPDK (PKPU 18/2023). A recorded activity with no matching entry is, therefore, a question for the reporting side, whoever paid for it. Each row of Table 3 is thus a trigger for verification. An overseer with access to both data sources could have raised it with the contestant and the KAP while the audit was still open, yet the recommended procedures do not direct the KAP to look for such cases. Research on reporting compliance in the 2024 elections reaches a similar conclusion: the reports remained largely formal and administrative (Arsyad, 2024).

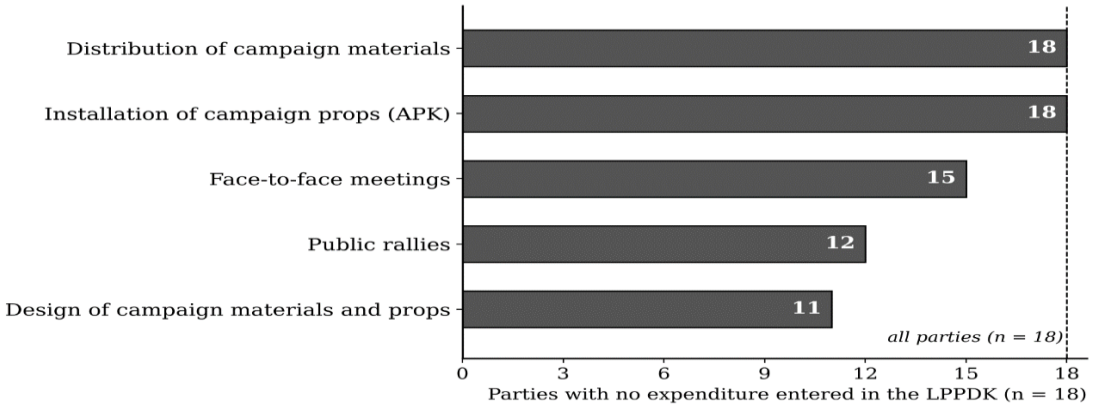
**Table 3.**
**Recorded Activity without a Corresponding LPPDK Entry, 2024 General Election (Indicated by Independent Monitoring)**

| Contestant | Campaign method | Activity record and its source | LPPDK entry | Status |
|---|---|---|---|---|
| All 18 national parties | Installation of props (*alat peraga kampanye*, APK) | Sikadeka: types and locations of installed props recorded; props also observed on roads | Rp0 (also Rp0 for distribution of campaign materials) | Indicated; payer and value unknown |

| Contestant | Campaign method | Activity record and its source | LPPDK entry | Status |
|---|---|---|---|---|
| 11 parties (of the 15 that entered no amount) | Face-to-face meetings | Sikadeka: meetings recorded for these 11 parties | No amount entered | Indicated; payer and value unknown |
| Anies–Muhaimin ticket | Public rallies | Sikadeka: five rallies marked completed, January 22–February 6, 2024; the Jakarta International Stadium rally of February 10, 2024, is in neither Sikadeka nor the LPPDK (monitor observation) | Rp0 for rallies (Rp1.12 billion entered for face-to-face meetings) | Indicated; payer and value unknown |
| Anies–Muhaimin ticket | Paid social media advertising | Meta Ad Library: about Rp444.4 million for 1,394 advertisements, November 16–December 15, 2023 (the report prints two slightly different totals) | Not entered | Indicated; attribution of the advertising accounts to the ticket's reporting unit to be confirmed |
| Prabowo–Gibran ticket | Face-to-face meetings | Sikadeka: 74 of 100 registered events logged as face-to-face meetings | No amount entered (rallies entered at Rp21.62 billion) | Indicated; payer and value unknown |
| Ganjar–Mahfud ticket (comparison) | Face-to-face meetings; rallies | Sikadeka: both recorded | Rp1.83 billion; Rp124.78 billion | Entered |

*Source: party rows from Muzaki (2024), reporting the ICW–Perludem reconciliation of national-level LPPDKs with Sikadeka campaign reports; ticket rows from Tamara et al. (2024, pp. 40–43) and Muzaki (2024). Only rows with an activity record for the same contestant are included; a NasDem rally record dated March 6, 2024, after the books closed, is excluded. Rows show indicated discrepancies, not established omissions, and the reviewed material does not show whether any received clarification.*

**Figure 1.**
**Campaign Methods with No Expenditure Entered by the 18 National Parties, 2024 LPPDK (aggregate pattern)**




*Source: author's compilation from Muzaki (2024) and Tamara et al. (2024), national-level party LPPDKs, 2024 general election.*

*The Juxtaposition Matrix: Coverage, Not Guilt*

Table 4 brings together reporting obligations, recommended audit procedures, enforcement tracks, and the verified record. It shows what each institution covers. It says nothing about whether any contestant is guilty. Defects in the reported record fall within both the audit criteria and the recommended procedures. Gaps between recorded activity and reported spending fall within the completeness criteria, but no procedure specifies a comparison with activity or advertising data. Prohibited conduct, such as vote buying, is handled through its own enforcement track. Informal financing falls within the recording obligation and the procedures for donors, but here, too, the guidelines do not call for a systematic comparison with campaign activity or advertising data. These distinctions describe what the guidelines cover; they do not assess how the audits were actually carried out.

**Table 4. Juxtaposition Matrix: Domains of Reported Conduct × Coverage of Reporting and Assurance Instruments**

| Domain of reported conduct | Must it appear in the LADK/LPPDK? | Reached by the audit's recommended procedures? | Enforcement track | What the verified record shows |
|---|---|---|---|---|
| Vote buying and payments to voters (report-handling and direct-involvement decisions) | No: prohibited conduct (UU 7/2017 Art. 523; UU 10/2016 Art. 187A) | No: not a reportable category, so outside the criteria | Bawaslu findings and reports; Sentra Gakkumdu; courts; DKPP where officials are implicated | Two of three report-handling complaints dismissed, one partly granted; |

| **Domain of reported conduct** | **Must it appear in the LADK/LPPDK?** | **Reached by the audit's recommended procedures?** | **Enforcement track** | **What the verified record shows** |
|---|---|---|---|---|
| | | | | officials who solicited or handled money dismissed; absence from reports is not an audit failure |
| Recorded activity with no expenditure entry (Table 3) | Yes, including in-kind financing by third parties | Partly: complete recording is a criterion, but the recommended procedures test recorded transactions; no reconciliation with activity or advertising data | KPU clarification; Bawaslu administrative handling | Indicated discrepancies at contestant-method level; payer and value unresolved |
| Third-party and informal financing | Yes: contributions in money, goods, and services must be recorded and valued; money must pass through the dedicated account | Partly: donor confirmations, account reconciliation, tax-return comparison, follow-up on anonymous or unlisted donors (KPU, 2024a, pp. 44, 87); no systematic reconciliation with activity or advertising data | PPATK analyses to Bawaslu and law enforcement under the memorandum | Indications only (PPATK statistics); no adjudicated finding; traceability not established |
| Defects in the reported record (submission, format, bookkeeping, evidence, prohibited use of recorded funds) | Yes | Yes: within the criteria and the recommended procedures | KPU sanctions under Art. 338 for non-submission; publication of audit conclusions | All 18 LADKs returned for correction; four material findings in 2024 |

| Domain of reported conduct | Must it appear in the LADK/LPPDK? | Reached by the audit's recommended procedures? | Enforcement track | What the verified record shows |
|---|---|---|---|---|
| Officials' administration of campaign finance reporting (Riau Islands, Lingga, 271/2024) | Outside the contestants' reporting object | No | DKPP | Two of three verified complaints dismissed; warnings for an administrative error in one |

*Source: author's analysis of PKPU 18/2023, KPU Decision 1815/2023 as amended, the audit announcement (KPU, 2024b), the decisions in Table 1, and the sources in Table 3. Domains identified in ethics decisions are not evidence of false reporting by contestants.*

*Discussion: The Compliance Paradox as a Bounded Proposition*

The verified evidence supports a narrower argument than a simple opposition between compliance and integrity. Administrative success and unresolved financial questions exist side by side because they measure different things and pass through different institutions. Filing records only show that reports were delivered. The assurance conclusion confirms that the procedures performed found the report compliant with the criteria. However, no recommended procedure compares spending with activity or advertising data, and the ethics forum rules on officials, not contestants. Monitoring points to discrepancies, but the material reviewed does not show whether any of them were ever clarified. This is the structural gap that the lens requires, and it is documented from regulations, guidelines, decisions, and monitoring reports rather than inferred from case counts. What the evidence does not show is that any compliant conclusion was used to deflect scrutiny. That part remains a proposition.

Alternative explanations deserve equal weight, and they fit the record just as well. The number of ethics complaints may reflect easy access to complaint channels or political rivalry. A rehabilitation may mean that officials acted properly within a limited mandate. A warning may concern administrative carelessness rather than the concealment of campaign money, as in the Riau Islands case. For these reasons, raw case counts cannot serve as a measure of audit performance. The conceptual contribution this case allows is therefore modest. Decoupling is usually understood as a passive gap that appears where monitoring is costly or absent (Meyer & Rowan, 1977). Here, monitoring is present and substantive within the scope the guidelines recommend. Any transfer of legitimacy from the certified record to conduct that was never certified (Suchman, 1995)

would therefore work through communication, by presenting a limited conclusion as if it were a general one.

Comparative experience helps clarify the design question without ranking countries. In Brazil, the electoral courts audit campaign accounts and can disqualify candidates. There, 4,331 mayoral candidates, or 9 percent of all candidacies in 2008, 2012, and 2016, faced at least one lawsuit over alleged money-related violations (Mancuso et al., 2023). Spending limits have changed who enters races and how competitive they are in settings where spending can be verified (Avis et al., 2022). In the Philippines, candidates must file statements of contributions and expenditures, yet campaigns are financed through political machines and broker networks that these statements do not capture (Aspinall et al., 2022). What keeps the paradox in check is the overseer's access to the traces that transactions leave during the campaign, such as records from the dedicated campaign account, supplier and advertising registries, and financial intelligence analyses, together with the authority to compare these traces with contestants' declarations before the reports are closed. Access here means legal and technical access to data, not physical presence. Nothing in this argument requires the KPU, Bawaslu, or DKPP to help prepare contestants' reports or to attend party activities. Contestants remain responsible for their own records.

*Reading the Propositions Against the Record*

The two propositions can only be read against the record as illustrations; they cannot be tested here. The first proposition expects the risk of over-reading to rise when the public version of an audit result leaves out the criteria, reporting level, period, exceptions, and limitations. The KPU's 2024 announcement lists submission dates and totals, and it attaches the criteria, the assertion audited, the exceptions, and the conclusion (KPU, 2024b). The monitoring commentary reviewed for this study begins with its own expenditure discrepancies and only then reports the auditors' material findings for the four non-compliant parties (Muzaki, 2024). In this case, the qualifications are available, though they are in attachments, and the headline count of compliant parties is published alongside these details, not instead of them. Whether the count travels on its own in wider press coverage has not been tested.

The second proposition expects the risk to fall when an institution can link a concern to a documented clarification or referral. Two cases show such a path. In Indragiri Hulu, the supervisors registered the report, took it to Sentra Gakkumdu for review, and referred it to the police. In the Riau Islands, the rehabilitated Bawaslu respondents clarified the source of a donation. In both cases, the tribunal accepted the path described by the institution (DKPP, 2020a, pp. 42–44; DKPP, 2021a, pp. 54–60). For the four material findings of 2024, by contrast, the reviewed material records only

their publication (KPU, 2024b) and the monitors' view that no sanction follows from such a conclusion (Tamara et al., 2024). It is not known whether any clarification followed, and the same applies to the discrepancies in Table 3. On the expenditure side, the second proposition therefore remains untested. Both readings are consistent with the propositions. Neither shows that anyone used a compliant conclusion to deflect scrutiny; only a matched research design could show that.

*Who Verifies What: Connecting Proactive Findings and Public Reports*

The policy implications raise an institutional question that requires a clear answer: who would carry out the verification, and how would this fit with the powers already assigned by law? Table 5 sets out the current division of authority (UU 7/2017, Arts. 93, 454–461, 473–476, 486). The proposal does not merge these tracks, and it gives the KPU no investigative role. What it changes is the information that flows between them. The law already provides two entry points. A case can begin with a finding from Bawaslu's own supervision or with a report from a voter, a contestant, or an accredited monitor (Art. 454). In the record reviewed, however, no material flows to Bawaslu that would allow it to use the first entry point for money matters. The KAP's recommended procedures test only the contestant's records, and no published procedure compares the activity module in Sikadeka with the financial reports stored in the same system. In the 2024 regional elections, Bawaslu brought 130 reports and preliminary information on suspected money distribution to plenary meetings to decide whether each should become a finding (CNN Indonesia, 2024a).

The KPU's role would be administrative verification and referral. It already holds the LADK, LPSDK, LPPDK, and Sikadeka data, contracts the KAPs, and submits lists of contestants to PPATK under the two bodies' memorandum of understanding (PPATK, 2024). Comparing these data sources would produce a screening record, clearly labeled as unverified, which would be sent to Bawaslu as preliminary information. The KAP's engagement would gain one required procedure: comparing reported spending with the activity and advertising data supplied by the KPU, together with a duty to report signs of unrecorded activity to the KPU. The KAP would still make no legal determination. Bawaslu would decide in a plenary meeting whether a flag becomes a finding and would then apply its existing procedures. Non-public financial information would be requested only through legally authorized channels, and contestants must have the chance to explain an apparent inconsistency before any negative conclusion is drawn. Where a clarification resolves a discrepancy, the record would say so.

When a public report and a flag concern the same event, neither automatically takes priority. A report meets its legal deadline, and the complainant retains their standing, while a flag enters the finding track.

Where both concern the same transaction, they are combined at the preliminary assessment stage and handled in order of legal deadlines, risk to evidence, specificity, seriousness, and jurisdiction. The public and civil society stay outside the KPU's verification process, which protects both the KPU's neutrality and their own independence. They take part at two points: at the start, through open and detailed data and through reports that meet the legal requirements, and at the end, through published information on whether each concern was clarified, referred, or closed. Evaluation should measure the link between evidence and response, for example, the number of referrals acknowledged, the time taken to refer a case, and the number of flags resolved through documented clarification. A rise in flags or sanctions alone would show only a change in detection, not better accountability.

**Table 5.**
**Division of Authority under Current Law and the Data Flows Proposed**

| Actor | Current statutory role | Proposed change (added) and boundary (not added) |
|---|---|---|
| KPU | Receives LADK, LPSDK, LPPDK through Sikadeka; appoints the KAP; announces audit results; sanctions non-submission (Arts. 334–338); memorandum with PPATK | Added: reconciliation of reports against Sikadeka, advertising libraries, and PPATK analyses; screening records to Bawaslu; open data. Not added: investigative or adjudicative power |
| KAP appointed by KPU | Compliance audit within an assurance engagement on the contestant's assertion (SPA 3000); no legal determination | Added: completeness-reconciliation procedure using activity and advertising data; duty to report indications to KPU. Not added: investigative powers; immunity from investigation |
| Bawaslu and Sentra Gakkumdu | Supervision; findings and reports (Arts. 93, 454); administrative violations (Art. 461); election crimes forwarded (Arts. 476, 486); ethics referrals to DKPP | Added: KPU and KAP flags and published monitoring as preliminary information; risk-based ordering; financial-forensics support. Not changed: statutory clocks, standing of reports, general (Pemilu) and regional (Pilkada) election procedures |
| PPATK and criminal justice actors | Financial intelligence to Bawaslu and law enforcement under the memorandum (PPATK, 2024); criminal process | Added: structured in-campaign feed of analyses on dedicated accounts. Not added: electoral authority; conversion of suspicion into a proven offense |
| DKPP | Ethics of election organizers (Arts. 456–459) | Added: standards distinguishing capacity failure from negligence in handling flags and reports. Not added: jurisdiction over contestants |

| Actor | Current statutory role | Proposed change (added) and boundary (not added) |
|---|---|---|
| Courts and Constitutional Court | Election crimes; result disputes (Arts. 473–475) | Unchanged |
| Voters, monitors, civil society | Report track (Art. 454); independent monitoring | Added: open data; published monitoring adoptable as preliminary information; public status information. Not added: a role inside KPU's verification; coercive powers |

*Source: author's synthesis of UU 7/2017 as amended (article numbers), PKPU 18/2023, KPU Decision 1815/2023 as amended, PPATK (2024), and CNN Indonesia (2024b). The recommendations confer no additional legal powers.*

## CONCLUSION

This article asked what Indonesia's campaign finance instruments can tell us about financial integrity. The filing record shows that all 18 national parties and all three presidential tickets delivered their reports, as did 9,909 of the 9,912 DPR candidates in the KPU's summary. The assurance record shows that the reports of 14 parties complied with the regulatory criteria in all material respects, while the reports of four did not. The verified ethics decisions show outcomes that differ from one respondent to another. Four complaints were dismissed, and the respondents rehabilitated. Some officials were warned for failures in handling reports or in administration, and those who requested or handled money were permanently dismissed. The audit guidelines show that complete recording is one of the criteria, that no recommended procedure compares spending with activity or advertising data, and that any additional procedures are left to the auditor's professional judgment. Finally, independent monitoring points to recorded activities with no matching expenditure entries.

The main finding is therefore a limit on what the evidence can prove, not a demonstrated contradiction. Complete filing cannot stand in for the integrity of transactions. An audit conclusion cannot be read beyond the procedures performed and the acknowledged limits of the engagement. An ethics complaint is not proof of misconduct, and an ethics sanction cannot establish that a contestant filed a false report or committed a crime. The compliance paradox is kept as a proposition about stretching procedural certification too far. Its structural precondition has been documented, but the mechanism itself remains to be tested in a matched study. In practice, the response is to connect the existing accountability functions through traceable verification and referral. Under this approach, Bawaslu's own findings and public complaints would run side by side. The KPU and the KAPs would remain within their reporting and audit roles, with one additional procedure to verify completeness. Bawaslu would process findings

and reports, DKPP would rule on officials' ethics, and public monitors would provide evidence and scrutinize responses without holding any official powers.

Future research should address the study's limitations. A matched study should follow individual concerns from filing and audit through supervision to their outcome. Process tracing could then show whether compliance conclusions were used to deflect scrutiny or instead supported a valid clarification. Applying topic modeling to the full texts of the decisions, using an Indonesian-trained language model, and coding each case independently would turn the reading corpus into firmer evidence. Reform, for its part, should keep the value of reporting and auditing while making its limits and follow-up paths visible. In this way, a compliant conclusion would remain meaningful, a credible concern would be examined promptly, and a rejected allegation would be recorded accurately.

## DISCLOSURE STATEMENT

All documents examined are publicly available at the addresses given in the references. The verification package compiled on September 16, 2026, is available from the author on reasonable request. It comprises the DKPP and Bawaslu decision indexes; the page-level native text and partial OCR (579 pages) of the 187 decision documents, with their URLs and SHA-256 checksums; the collection and screening code; the verification record of the 11 decisions with operative-part page references; the reading-corpus register with its codebook and build script; and the source PDF files (about 562 MB). The July 2026 clustering materials are also available on request. Only publicly accessible documents were used. Generative AI assistants (Anthropic Claude) assisted with document extraction, source checking, and language editing during the preparation and revision of the manuscript. All analytical decisions, readings of the decisions, and interpretations are the author's; no independent double-coding is claimed.

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