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JURNAL TATA KELOLA PEMILU INDONESIA

RECONSTRUCTING CAMPAIGN FINANCE REGULATIONS: CLOSING SHADOW SPENDING IN DIGITAL POLITICAL MICROTARGETING

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ABSTRACT

Political microtargeting has emerged as campaigning shifts from conventional methods to digital platforms, creating shadow spending and dark ads that fall beyond the reach of existing campaign finance regulations. This study aims to formulate a regulatory reconstruction by updating campaign expenditure audit standards to encompass digital activities. The study employs doctrinal research based on library research, using legislation as primary sources and multidisciplinary scholarship as secondary sources, analyzed through descriptive, evaluative, and prescriptive approaches. The findings reveal legal anachronism across the dimensions of legal structure, legal substance, and legal culture. Consequently, campaign finance reporting has been reduced to bureaucratic formalities rather than serving as substantive evidence of transparency and accountability. A progressive regulatory framework should recognize digital activities as campaign finance objects by classifying digital campaign transactions as public space expenditures, expanding the scope of digital forensic audits, applying the piercing the corporate veil doctrine, integrating Sikadeka with platform-based political ad libraries through real-time application programming interfaces (APIs), and requiring digital platforms to comply not only with commercial and civil law but also with Indonesian electoral law, backed by enforceable sanctions.

Keywords: campaign finance, digital campaigns, election law, shadow spending, political microtargeting

INTRODUCTION

For elections to be democratic in substance rather than merely in procedure, they require a level playing field, meaning fair and equal conditions of competition, for all candidates. This requirement is rooted in Indonesia's core electoral principles: direct, universal, free, secret, honest, and fair (*luberjurdil*). In practice, these principles rest on two fundamental values: transparency and accountability. As an independent electoral management body, the General Elections Commission (KPU) is responsible for upholding these values throughout the electoral process, including campaign finance reporting, which helps prevent and detect at an early stage political corruption and oligarchic intervention.

A campaign is an activity conducted by an election participant or a party designated by the participant to persuade voters by presenting the participant's vision, mission, programs, and/or public image. Campaign funds, meanwhile, comprise money, goods, and services used by election participants to finance campaign activities (Article 1, Numbers 19 and 20,

General Elections Commission Regulation No. 18 of 2023 on Campaign Funds, hereinafter "Campaign Funds Regulation").

Conventional assumptions about transparency and accountability in campaign finance reporting have entered a fundamental phase of disruption. Campaigning has shifted from conventional settings to cyberspace, where candidates no longer need face-to-face encounters to communicate political arguments; a single click can reach voters. This shift has produced political microtargeting, whereby voters' digital and psychographic data are used to frame personalized political messages. The resulting paradigm has created a new campaign ecosystem centered on capital-intensive yet largely concealed digital political advertising.

Empirical evidence is provided by findings from Indonesia Corruption Watch (ICW) and the Association for Elections and Democracy (Perkumpulan untuk Pemilu dan Demokrasi, Perludem) covering November 16–December 15, 2023. Using the names of presidential and vice-presidential candidates in the Meta Ad Library Report search field, the study identified 9,063 advertisements with total spending of Rp2,052,439,359. Some advertisers were clearly identified, including volunteer support accounts disclosed in the Ad Library disclaimer, while others were unlabeled and ran without disclaimers (Tamara et al., 2024, p. 23). The presence of unlabeled advertisements without disclaimers runs counter to the principle that political advertising should transparently disclose its funding sources, target audiences, and content. Without such disclosure, political advertisements may be used to disseminate disinformation or falsely attack opposing candidates while concealing from the public who is behind the campaign (Nurdin, 2024, p. 20).

Political campaigns are increasingly shaped and facilitated by the commercial power of social media platforms, as illustrated by the Cambridge Analytica scandal. Consequently, campaigns increasingly rely on political microtargeting, through which political consulting firms construct personality profiles of hundreds of millions of social media users—often without their knowledge—and use them to influence political behavior through personalized messages tailored to individual characteristics (Zarouali et al., 2022, p. 1066). Moekahar et al. (2022, pp. 247–248) found that social media campaigns can significantly influence electoral outcomes, accounting for approximately 30% of vote acquisition through social media branding content. Similarly, Decker (2025) notes that "content personalisation is a mechanism in political social media campaigns that influences opinions through tailored messages based on personal and political preferences" (p. 94).

It must be acknowledged that the landscape of political microtargeting, when confronted with the *ius constitutum* concerning campaign funds, has resulted in the collapse of the existing regulatory space for the following

reasons: First, shadow spending often arises from the involvement of unregistered buzzer and influencer accounts that operate outside formal campaign procedures and promote digital political advertising behind the scenes. These accounts help construct political narratives and distribute campaign messages without being formally registered as campaign actors or managers of campaign funds (Udupa, 2024, p. 1). This system sustains so-called voluntary support networks across social media, including third-party and unofficial pages, proxy workers, and clickbait amplifiers, through complex incentive structures and layered recruitment. These gray networks—and the extreme content they generate—are informally tolerated, financed through multiple incentives, and remain critical to digital influence operations (Udupa, 2024, pp. 7–8). Gaw et al. (2025) reinforce this finding, showing that modern digital campaigns frequently pay influencers through informal contracts and concealed arrangements (covert political campaigning), creating forms of shadow spending that remain difficult to capture under existing campaign finance reporting regimes.

Electoral mobilization has shifted from physical mass gatherings toward informal digital contracts involving influencers, digital agencies, and unregistered volunteers. Campaign transactions increasingly rely on auction-based digital advertising operated by social media platforms (Dommett & Power, 2019, p. 263). Political advertising also follows commercial models, from payment per content to impression-based schemes, particularly through Facebook's ad auctions (Kruschinski et al., 2024, p. 5520). Accordingly, pay-for-post arrangements involve direct payments to influencers for each piece of content posted on their platforms, while cost-per-mille arrangements charge for every thousand impressions.

Second, dark ads are digital political advertisements shown only to segmented audiences, making them difficult to detect. Through political microtargeting, ads are delivered to specific voter groups based on user characteristics and remain largely invisible to the public and other election participants. Online political marketing (OPM) segments online communication using individual-level data, including search histories, public records, online purchases, and social media activity (Dobber & de Vreese, 2022; López Ortega, 2022, p. 338). Evidence from 95 countries, 54,000 advertisers, and 2.5 million Meta political ads shows increasing use of microtargeting and audience segmentation, resulting in different messages for different voter groups (Votta et al., 2024). Facebook is particularly relevant because of its large user base and platform affordances for digital political advertising, defined as the "real and perceived functionalities of what platforms do" (Kreiss et al., 2018, p. 13). This fragmentation complicates oversight, while outside groups may also conduct political advertising with limited transparency and accountability (Jain & Wood, 2024, pp. 717–719).

These developments reveal a legal gap in campaign finance reporting, particularly under Articles 292, 334, and 335 in conjunction with Article 338 of Law No. 7 of 2017 on General Elections, as amended by Law No. 7 of 2023 (Election Law), and its implementing regulations. A preliminary hypothesis is that digital campaigning has created a white space caused by outdated regulatory substance, structural weaknesses in campaign finance administration, and a permissive legal culture among electoral actors. Reconstructing campaign finance regulation is therefore urgent because reporting integrity concerns not only administrative disclosure but also the potential flow of illicit funds. One reported example is the transfer of more than Rp1 trillion in illegal mining proceeds to political parties, allegedly to finance the 2024 elections (Financial Transaction Reports and Analysis Center [PPATK], 2023, as cited in Tamara et al., 2024, p. 2).

This study examines shadow spending and dark ads in digital campaigns using political microtargeting through the lenses of legal structure, legal substance, and legal culture (Friedman, 1975, pp. 11–20), integrated with progressive legal theory to propose regulatory reconstruction. Research on political microtargeting in the context of Indonesian elections remains limited, particularly studies linking digital algorithmic analysis with campaign finance auditing. This study addresses that gap in two ways. First, it extends the campaign finance literature to the digital domain by showing how microtargeted advertising escapes existing reporting and auditing mechanisms. Second, it contributes to Indonesian election law scholarship by offering a regulatory model that links digital political communication with financial accountability.

RESEARCH METHOD

This study is classified as doctrinal research, referring to legal synchronization (Soekanto, 2005) in the context of the validity and practice of law within the state. The data collection process is literature-based, using primary sources in the form of laws and regulations and secondary sources from interdisciplinary research (Dobinson & Johns, 2024, p. 12), which may include monograph textbooks, scholarly journal articles, and other research reports, in order to examine interdisciplinary theories and doctrines in their application within the social sphere.

The validity and reliability of the data are tested through Norman K. Denzin's triangulation approach, as cited in Moleong (2022, p. 330), which includes: (1) source triangulation, involving a comparison of the degree of credibility of information and the credible timing of selected sources; (2) method triangulation, involving validation of the degree of credibility of the research methods; and (3) theory triangulation, involving the consistency of the data findings with relevant theoretical perspectives.

The data were subsequently analyzed according to several principal characteristics (Muhaimin, 2020, p. 128): (1) descriptive, through an in-depth examination of empirical evidence concerning digital campaigns using political microtargeting; (2) evaluative/diagnostic, by identifying the root causes of regulatory deficiencies and weaknesses in conventional campaign finance rules when confronted with the algorithmic characteristics of social media; and (3) prescriptive, by formulating optimal solutions and scholarly arguments for reconstructing the regulatory framework from the perspective of progressive law. The use of these methods is intended to identify viable solutions by examining the quality and continuing applicability of statutory and regulatory provisions when confronted with electoral phenomena emerging in the digital technology era. The resulting recommendations are expected to constitute the study's contribution, while also providing a reference for future amendments to statutory provisions and improvements in election governance.

RESULTS AND DISCUSSION

The Anatomy of Political Microtargeting

Over the past decade, local and national election participants have relied heavily on physical mass mobilization, supported by public figures, billboards, banners, brochures, pamphlets, and posters. Although effective in conventional campaigning, this approach requires substantial funding and has limited audience reach. In the Society 5.0 era, electoral mobilization has shifted toward digital attention mobilization through information technology, allowing campaigns to reach much broader audiences with potentially lower costs.

Digital attention mobilization through Meta, TikTok, and Google depends on buzzers, influencers, and digital agencies, creating a mutually beneficial relationship with electoral contestants. Contestants gain access to channels for personal image-building, while digital actors gain commercial opportunities. Yet payments to these actors may remain unreported. Wijayanto et al. (2024, p. 552) show that the perceived authenticity of buzzers/influencers can conceal the compensation they receive, allowing them to appear as genuine supporters or unregistered social media volunteers and avoid campaign finance reporting obligations.

Wijayanto et al. (2024) further identify pay-for-post, key opinion leader (KOL) endorsement, KOL engagement, and performance-based cyber-troops as compensation models combining project fees, payment per output, and performance-based bonuses linked to reach, engagement, or political-commercial outcomes. These arrangements indicate that buzzers/influencers involved in political microtargeting are generally compensated rather than acting solely as volunteers. Because such

payments may occur informally and outside the Special Campaign Fund Account (Rekening Khusus Dana Kampanye, RKDK), they can escape administrative reporting. Yet, in terms of regulation, all campaign fund contribution transactions in the form of money—such as cash receipts, checks, giro slips, other securities, electronic money, and transactions through banking channels—must first be deposited into the RKDK before being used for election campaign activities, as stipulated in Article 10 of the Campaign Funds Regulation. This gap constitutes shadow spending in digital campaigns using political microtargeting.

A related consequence of shadow spending is the use of undisclosed contracts to distribute highly targeted digital campaign content. These messages are personalized to voters' expectations and political views and may appear only on the timelines of targeted individuals, not on the contestant's public timeline. This practice is known as dark ads. Mehta and Erickson (2022) describe dark ads as digital political advertisements delivered to specific audience groups through political microtargeting, making their content, audience, reach, and expenditure difficult for the public to monitor.

Digital campaign instruments have transformed commercial ad-tech into a techno-political system for delivering fragmented and largely private political messages. Platforms can process voters' digital traces into psychographic profiles reflecting criticism, dissatisfaction, aspirations, and sensitive issues, enabling dark ads to deliver highly personalized political narratives. Ribeiro et al. (2019) show that segmented political advertising raises transparency concerns because targeted messages are not necessarily visible to the wider public. This can weaken public scrutiny and collective debate and may allow contradictory political promises to reach the same voter. Ignoring dark ads consequently risks undermining public oversight and voters' access to honest and accurate information. They should therefore be understood not merely as an extension of political microtargeting, but as a potential threat to transparency and accountability that differs from publicly visible conventional campaigning.

Campaign finance regulation is principally structured around a sequence of interconnected reporting instruments: the RKDK, Initial Campaign Fund Report (Laporan Awal Dana Kampanye, LADK), Campaign Contribution Receipt Report (Laporan Pemberi Sumbangan Dana Kampanye, LPSDK), and Campaign Fund Receipt and Expenditure Report (Laporan Penerimaan dan Pengeluaran Dana Kampanye, LPPDK). Analogous to a starting and finishing line, RKDK and LADK constitute the entry point of campaign finance reporting. RKDK functions as a financial gateway separating campaign funds from candidates' or political parties' personal accounts, while LADK records the initial financial resources committed to the campaign and represents an early form of transparency. LPSDK occupies

the intermediate stage by recording material contributions from supporters or third parties, provided they remain within statutory limits. The final stage is LPPDK, which accounts for campaign revenues and expenditures and must subsequently be submitted to a Public Accounting Firm (Kantor Akuntan Publik, KAP) for audit.

Ideally, these four instruments form an integrated campaign finance reporting framework: LADK records initial funds, LPSDK captures incoming contributions, LPPDK accounts for expenditures, and all transactions must pass through the RKDK. Shadow spending and dark ads, however, undermine this framework. Buzzers/influencers can operate as ostensibly legal "volunteers" precisely because existing electoral law does not clearly regulate their activities, despite potentially involving substantial campaign expenditures outside the formal reporting system.

This condition undermines the six core electoral principles and distorts the level playing field. Candidates with greater financial resources can covertly dominate segments of the public sphere without facing campaign spending limits or corresponding legal sanctions. At the same time, buzzer/influencer practices raise credibility concerns because shadow spending and dark ads enable commercially driven digital electoral operations to operate beyond established electoral rules. Together, these two phenomena demonstrate that conventional campaign finance regulations are increasingly outdated and inadequate to address the rapid transformation of digital campaigning.

Evaluating the Limits of Campaign Finance Audits

Legal substance

Article 292 of the Election Law

(1) Prohibits mass media, online media, social media, and broadcasting institutions from selling *blocking segments* and/or *blocking time* for campaign purposes.
(2) Prohibits the use of sponsored programs categorized as campaign advertisements by such media.

Article 292 of the Election Law is constructed around a legal paradigm derived from broadcast media, in which broad exposure to campaign content is treated as a public resource that should be distributed equally in terms of airtime. This paradigm becomes untenable when applied to political microtargeting, where exposure is determined by the algorithmic characteristics and psychographic profiles of individual users. Moreover, paragraph (1) appears to treat mass media, online media, social media, and broadcasting institutions as operating through essentially the same mechanisms, particularly through *blocking segments* and/or *blocking time*.

Social media, however, has distinct structural characteristics and does not operate through the conventional concept of *blocking*.

A further concern arises from Article 37(1) and (2) of PKPU (KPU Regulation) No. 15 of 2023 on General Election Campaigns, which limit each type of social media application used for digital campaigning to 20 accounts. This approach is difficult to justify because the regulation focuses on the form of campaign activity while largely disregarding the substance of how campaign content is distributed. The regulatory framework should account for the fact that political microtargeting operates largely behind the scenes: a single Ads Manager account can be used to distribute thousands of dark ads to millions of users through paid anonymous accounts operated by buzzers or through unregistered influencers, generating what may be characterized as shadow spending.

These findings expose a fundamental limitation in the legal logic of election regulation: the statutory framework established by the Election Law and PKPU cannot adequately capture the operational structure of social media because it fails to distinguish, as a matter of law, between social media accounts used as public profiles and advertiser accounts that function as digital financial dashboards. Instead, the regulatory framework remains anchored in an earlier paradigm centered on physical campaigning and traditional broadcast media. Neither the Election Law nor the PKPU contains language defining the financial objects of political microtargeting, including expenditures for programmatic advertising, key opinion leaders, pay-for-post arrangements, or cost-per-mille arrangements. As a result, when an electoral contestant spends substantial amounts on digital campaigning, such expenditure cannot readily be construed as a violation of campaign finance regulations because its legal object is not expressly recognized in the existing statutory framework.

Legal substance should function as both a predictive and adaptive instrument. Law is predictive when it can identify potential violations and anticipate future risks; it is adaptive when it has sufficient flexibility to respond to shifts in social values and changing social conditions rather than remaining confined to a positivist framework. Legal drafting that disregards or lags behind technological development is neither predictive nor adaptive, leaving the Election Law and PKPU with fundamental regulatory deficiencies. Accordingly, when the rationale underlying a legal rule disappears or becomes obsolete, the rule should no longer remain effectively applicable. The ratio legis underlying Article 292 of the Election Law is consequently subject to the principle of cessante ratione legis, cessat lex ipsa: when the rationale of a law ceases to exist, the law itself should cease to operate. The rationale underlying Article 292 is no longer compatible with the architecture of contemporary digital technology. Persily and Tucker (2020, p. 2) further emphasize that rules governing content moderation, antitrust, political

advertising, and other forms of online speech shape the environment in which online harms such as disinformation, polarization, and hate speech may emerge. Social scientists need to understand the policy context surrounding these rules, while policymakers need to remain informed about the latest knowledge concerning the harms that legislation and regulation seek to address.

At its core, this line of reasoning leads to the understanding that law must continue to evolve alongside society (law as a process, law in the making). When the substance of election law—particularly the text of Article 292 of the Election Law—fails to adapt to the disruption of digital advertising structures, this becomes the starting point for recognizing the emergence of a legal anachronism, in which the law operates in the wrong technological era. This imbalance creates a normative void because digital expenditures, such as algorithmic optimization costs and buzzer/influencer contracts, have not yet been recognized in statutory provisions as official campaign expenditures. Consequently, the existing framework fails to establish a sustainable legal standing for the continued regulation of such practices.

Legal structure

Referring to Article 335 paragraphs (1) and (5) of the Election Law, the KAP is authorized by the KPU to conduct campaign finance audits, acting as an extension of the KPU. The audit is conducted using the Standard on Assurance Engagements (Standar Perikatan Asurans, SPA) 3000 (Revised 2022) concerning Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Institut Akuntan Publik Indonesia [IAPI], 2022). This audit criterion is further affirmed by Article 97 paragraphs (1), (2), and (3) of the Campaign Funds Regulation, as follows:

(1) The Audit of Election Campaign Fund Reports shall be conducted by a Public Accountant (AP) in the form of an audit engagement of the Campaign Fund Report, which constitutes a compliance audit within the framework of an Assurance Engagement.
(2) The compliance audit referred to in paragraph (1) concerns compliance of campaign fund reporting with the provisions of laws and regulations governing Campaign Funds.
(3) The output of the compliance audit referred to in paragraph (1) shall be an opinion stating compliance or the existence of material non-compliance with one or more Assertions.

The discussion begins with an examination of SPA 3000 as a compliance-audit mechanism that retains fundamental limitations. Its output is essentially limited to an opinion of “compliant” or “non-compliant,” based largely on whether the required documents were submitted before the deadline and accompanied by receipts. Hermanto (2020, p. 20) explains that campaign finance audits are limited to compliance audits intended to assess

whether campaign finance reporting conforms to statutory and regulatory requirements. KAPs are not required to investigate whether campaign finance transactions correspond to the actual campaign activities conducted in the field. Legislators, moreover, have tended to loosen campaign finance rules to avoid burdensome administrative requirements. Political parties have also become heavily influenced by financiers, whether within or outside their formal organizational structures. These actors resist stricter campaign finance regulations because such restrictions may diminish their influence within political parties (Supriyanto & Wulandari, as cited in Hermanto, 2020, p. 21).

The foregoing explanation reinforces the point that the regulatory framework limits KAP authority to compliance auditing, where timely submission and complete documentation are treated as the primary benchmarks. It provides no pro justitia investigative instruments, such as investigative audits involving compulsory measures to search for and collect evidence of fraud in depth, particularly in cases involving financial losses, or digital forensic audits involving computational investigation to identify and analyze electronic evidence. These two audit approaches should be capable of testing the legitimacy of fund flows in digital spaces and enabling access to advertising dashboards through an application programming interface (API). An API functions as an intermediary bridge that enables different applications to connect and interact with one another—a concept examined separately in a subsequent section of this article.

From the perspective of substantive justice, campaign finance audits conducted by KAPs should seek material truth by determining whether the LPPDK reflects the actual campaign activities conducted through both conventional and digital media. This should include expenditures on campaign materials, campaign props, and hundreds of digital advertisements distributed across online platforms. Yet significant obstacles remain to establishing such material truth. Political microtargeting operates within fragmented and highly compartmentalized digital environments, allowing contestants, for example, to pay digital agencies using cryptocurrency or similar mechanisms and transact directly with advertising managers of platforms based overseas, without recording those transactions in the RKDK. Put simply, campaign finance law demands documentary evidence, while the financial behavior of contemporary digital campaigning is increasingly paperless and algorithm-driven. From a corporate law perspective, the jurisdictional limitations faced by KAPs illustrate a deadlock in applying the piercing the corporate veil doctrine to electoral contestants and digital agencies. In principle, the doctrine may allow concealed campaign finance flows to be attributed to the individuals responsible and subject them to personal liability, including through joint and several liability where legally applicable. Such a mechanism could create a meaningful deterrent for both

contestants and digital agencies, encouraging greater transparency and accountability in the management and movement of campaign funds.

The deadlock described above is understandable because KAPs are professional private-sector institutions, not law enforcement agencies, and are limited to implementing the regulatory framework established by the Campaign Funds Regulation. They consequently have no authority or institutional leverage to compel electoral contestants or digital agencies to disclose transaction logs from digital advertising activities. This creates a form of administrative legal immunity for contestants, shielded by private business-to-business contractual relationships with digital agencies and platform operators. This structural limitation suggests that shadow spending and dark ads arising from political microtargeting cannot be effectively addressed through the conventional election-law framework currently in force.

In this context, the legal maxim *lex non cogit ad impossibilia*—the law does not require a person or institution to perform an act that is impossible or objectively incapable of being performed—may operate as a practical limitation on the enforcement of campaign finance obligations in both private and public law (Ghambaryan, 2023, pp. 552–553). Legal legitimacy presupposes that a legal norm can reasonably be complied with and implemented in practice (Lewis, 2023). Yet political microtargeting represents an emerging phenomenon that remains largely unaddressed in the existing provisions of the Election Law.

Legal culture

As generally understood, law is not merely a rigid body of written rules; it is also an instrument for balancing competing interests within society. The legal gap surrounding political microtargeting (*law in book*s), coupled with the inability of KAPs to uncover shadow spending and dark ads in practice (*law in action*), creates an ambiguous normative environment in which financial violations arising from political microtargeting may come to be perceived as ordinary or acceptable conduct. This condition gives rise to a legal anomaly characterized by the absence of a clear normative standard. Contestants and other electoral actors—including digital agencies and members of the public—may consequently view political microtargeting as a form of political marketing creativity or campaign innovation, and therefore as legitimate conduct that does not violate any express legal provision. This is consistent with the finding of Smith-Walter et al. (2020) that political finance reform is related not only to regulation but also to political narratives and the political-cultural values of society. Therefore, because resistance to regulatory tightening depends on how society interprets transparency and the threat of corruption, it is hardly surprising that certain groups within society view campaign finance practices as negotiable.

Such social normalization is reinforced by the involvement of multiple electoral actors. As a result, conduct of this kind may be understood through the maxim *communis error facit ius*: a common error repeatedly and collectively committed by many people may eventually acquire the appearance of legal truth or accepted practice. The darker consequence is the emergence of *in fraudem legis*—circumvention of the law—reflected in a pattern of formal compliance by contestants. Contestants may avoid overt violations by submitting their LPPDK within the prescribed deadline and completing the required administrative documentation based on the reported value of conventional physical campaign materials, including campaign props and campaign materials, as required under Article 338 of the Election Law. At another layer, however, digital advertising operates within a regulatory gray area through paid digital agencies working behind the scenes. This arrangement may allow contestants to achieve the underlying objective of avoiding campaign finance disclosure without formally exceeding the textual boundaries of the law.

The consequence is that the public becomes, simultaneously, the target and commodity of a privately controlled information ecosystem, exposed to highly personalized and potentially manipulative campaign messages. Over time, this can normalize a permissive political culture and gradually erode electoral trust in the legitimacy of electoral institutions and election outcomes themselves. The power of digital platforms, together with search and newsfeed algorithms, has become more influential than formal law in shaping the political information ecosystem (Persily, 2019, p. 6). This condition demonstrates that an electoral legal regime designed around conventional media faces serious challenges when applied to digital campaigning.

If this form of exploitation continues under an outdated regulatory framework, election law risks failing to secure electoral justice for several interconnected reasons. First, procedural formalism encourages adherence to paper-based administrative requirements while overlooking the realities of digital transactions. Second, a culture of impunity may develop among contestants who perceive themselves as protected by an audit structure that does not reach the digital sphere. Third, rational choice theory suggests that actors may deliberately violate legal norms when the perceived probability of detection and sanction is low. Fourth, democratic backsliding may occur when technological systems enable transparency mechanisms to be manipulated or circumvented. Accordingly, a radical yet legally structured reform of digital campaign regulation is necessary, with clear and enforceable provisions incorporated into both the Election Law and the relevant PKPU.

Reconstruction: Toward Sovereign Campaign Finance Audit Governance

Legal responsiveness is an implicit value of substantive justice (Nonet & Selznick, 2001). When the principle is confronted with developments in digital technology and the current applicability of the Election Law, it has reached a state of stagnation. Therefore, the state must not succumb to the dictatorship of digital corporate algorithms but must instead establish jurisdictional independence. Such a pattern can only be realized through rule-breaking in the Election Law by adopting a progressive legal approach, in the sense that law rejects the status quo of legalistic-positivist thinking and adapts to the interests of society.

Legislative comparison

The weaknesses of campaign finance reporting regulations must be viewed as an integrated structure that may affect the level playing field among contestants as well as the public's rights to transparency and accountability. This weakness can be compared with the framework established under Minister of Communication and Informatics Regulation Number 5 of 2020 concerning the Operation of Private Electronic Systems, as amended by Minister of Communication and Informatics Regulation Number 10 of 2021, and European Union Regulation 2022/2065 concerning the Single Market for Digital Services (Digital Services Act, DSA), as explained by Wolters and Zuiderveen Borgesius (2025).

From the perspective of platform jurisdiction and governance, the Campaign Funds Regulation still describes digital platforms as private business entities, meaning that all elements related to campaign finance reporting compliance are imposed solely on contestants. Meanwhile, Article 7 of Permen Kominfo 5/2020 in conjunction with Permen Kominfo 10/2021 contains a provision requiring Electronic System Providers (PSE) to submit to the jurisdiction of the state. Failure to do so may result in administrative sanctions in the form of termination of access to the Electronic System and removal from the list of Electronic System Providers. The DSA designates Very Large Online Platforms (VLOPs) and requires them to mitigate risks and ensure transparency, including through a notice-and-action mechanism for removing illegal content and obligations concerning disinformation, impacts on elections, and the protection of fundamental rights.

From the perspective of funding transparency, the Campaign Funds Regulation legitimizes conventional audit authority for KAPs, which, in practice, are unable to penetrate the layering of shadow spending flows. In fact, Article 21 of Permen Kominfo 5/2020 in conjunction with Permen Kominfo 10/2021 expressly requires private-sector PSEs to provide access to electronic data systems to ministries and government agencies for supervisory purposes. The DSA, by contrast, requires a clear "on whose

behalf" disclosure showing who finances digital ads and prohibits advertising based on profiling that uses sensitive personal data.

From the perspective of algorithmic targeting, PKPU No. 15 of 2023 only limits the use of official accounts to a maximum of 20 accounts on each digital platform. Meanwhile, Permen Kominfo 5/2020 in conjunction with Permen Kominfo 10/2021 focuses only on content moderation and takedown mechanisms without specifically regulating algorithmic parameters. However, the DSA requires the disclosure of the criteria and reasons used when content is targeted at particular subjects, whether based on age, interests, location, or political views. From the perspective of data accountability, the Campaign Funds Regulation remains blind or inattentive to the use and/or expenditure of digital resources, as indicated by the obligation to submit campaign finance reports 15 days after the electoral contest has concluded. On the other hand, Permen Kominfo 5/2020 in conjunction with Permen Kominfo 10/2021 has facilitated the obligation of PSEs to exchange information with authorities. In practical terms, the DSA requires digital platforms to provide a political ad library accessible through an API.

Reconstructing campaign finance audit standards for the digital sphere

The Election Law suffers from a legal vacuum because it fails to define digital campaign financing and only understands campaign financing in the context of conventional campaigns. Article 275 letters (e) and (f) of the Election Law does provide that election campaigns may be conducted digitally through social media, as well as through advertisements in print mass media, electronic mass media, and the internet. However, there is no subsequent provision that rigidly explains the flow, process, and prerequisites for conducting digital campaigns through social media. This means that the current Election Law does not recognize digital entities as goods or services possessing financial value. Consequently, regardless of the amount of funds spent by contestants to drive algorithms in the context of digital campaigning, such expenditure is considered nonexistent. It is consequently both reasonable and necessary for the Election Law to establish a new taxonomy for campaign finance reporting that expressly addresses digital objects. This should include recognition that informal pay-for-post and cost-per-mille arrangements involving buzzers/influencers constitute volunteer campaign expenditures that must be reported, as well as a legitimate form of public space expenditure.

The concrete elucidation of digital object recognition within the Election Law will automatically counteract shadow spending and dark ads, as contestants will no longer have room to shield themselves behind the principle of formalistic legal certainty under the argument that such practices remain untouched by regulation. However, such recognition would

not be sufficient without being accompanied by a transformation toward forensic auditing. As explained previously, KAPs are consistently weakened and lose their auditing capacity when confronted with digital algorithms, as long as their authority remains limited to compliance audits, which explicitly place formal truth above material truth. This concept of truth indicates that as long as the figures on receipts correspond with the RKDK bank statements, the transaction is considered correct and clean, without considering the digital reality. Accordingly, the proposed transformation of KAP authority toward establishing substantive truth could be implemented through several scenarios, including: (1) the joint submission of the RKDK and the Ads Manager account ID, thereby enabling a data correlation test between the RKDK and digital traffic; and (2) initiating multisectoral cooperation between KAPs and IT forensic experts under the supervision of the KPU.

The proposed transformation constitutes a progressive legal solution that should be reinforced through the legal recognition of the piercing the corporate veil doctrine, thereby overcoming the exclusivity traditionally associated with the doctrine of privity of contract in private law. Under the prevailing view, digital agencies are third-party corporate entities with no direct connection to electoral affairs. Campaign finance regulations should no longer disregard the role of digital agencies or the operation of digital campaign practices involving political microtargeting. At a minimum, this should begin by establishing digital agencies as legal subjects affiliated with contestants and therefore subject to all electoral provisions. In parallel, digital agencies, as legal subjects within the jurisdiction of Indonesia, should be required to declare the beneficial owner behind every movement of digital campaign algorithms. Supposing digital agencies still attempt to engage in malpractice and manipulate the facts surrounding digital campaign funding flows through collusion with contestants, the KPU and/or the Election Supervisory Body (Bawaslu) must be granted limited pro justitia authority based on a subpoena duces tecum—in the form of compelling digital agencies to surrender physical evidence, data, or documents to pierce the confidentiality of their bookkeeping—an authority that may be delegated to KAPs as private auditing entities. This more radical approach is, at minimum, grounded in Jaursch's (2020, p. 17) observation that transparency is necessary, but not sufficient, to enable public-interest oversight of online political advertising and to hold advertisers and advertising platforms accountable.

Real-time political ad library platform

Integrating the legal sovereignty of Indonesian jurisdiction with international regulatory technology (reg-tech) is necessary to progressively reshape the legal and institutional architecture governing the political

sphere. Thus far, there has been an imbalance in the relationship between the KPU in the electoral context and digital corporations. The KPU has consistently positioned itself as a *user* that must always submit to and comply with every policy established by digital corporations. This position prevents the state from intervening in any form of content display accommodated by digital corporations. At this point, the KPU must begin to reform its approach and propose a reconstruction of legal rules that can bind and compel digital corporations to comply with state policies, particularly in matters related to elections.

The initial step that can be taken is the application of the principle *salus populi suprema lex esto*, under which the interests of society constitute the highest law. In this context, it is both reasonable and appropriate for digital platforms that monetize digital campaign advertising to be subject not only to private business law but also to public law. Digital platforms must disclose the essence of their algorithms, particularly with respect to the use of digital campaign media targeting voters based on psychographic characteristics. This means that digital corporations may not arbitrarily conceal information flows on the grounds of business trade secrets. They must comply with all state regulations relating to public law.

Returning to the initial understanding, LPPDK reports have thus far been audited on the basis of unilateral declarations by contestants, while KAPs merely compare the LPPDK reporting receipts with the RKDK bank statements that have been issued. This conventional method is highly vulnerable to manipulation. Accordingly, manual mechanisms should be replaced with automated processes. This study recommends requiring digital corporations to establish a political ad library—an open database accessible to anyone, at any time and from any location—that discloses the identity of the advertiser or campaign funder, the amount of expenditure, the content of the advertisement to be disseminated, and the demographic profile of the targeted voters.

The next point concerns the Campaign and Campaign Finance Information System (Sikadeka), the primary application serving as the database for RKDK, LADK, LPSDK, and LPPDK reporting, as described in the explanation of each paragraph of Article 105 of the Campaign Funds Regulation. Sikadeka must be fully connected to the political ad library through API integration by default. An API, or application programming interface, can simply be understood through an example in which a person creates a story on Instagram and the same story may automatically appear on that person's Facebook account, subject to individual consent. Raatikainen et al. (2021, p. 1) define an API as a technical means of enabling cooperation or interaction between software systems. In the same source, Rauf et al., as cited in Raatikainen et al. (2021, p. 2), identify three main functions of APIs. The first function is to enable software reuse through the

definition of interfaces for software components. The second is to provide interfaces for software services available through networks. The third is to enable the publication of open data through APIs.

The foregoing arguments reinforce the need to implement an API-by-default mechanism. Whenever an electoral contestant finances a digital advertisement through a digital corporation's server, the transaction should be automatically recorded in Sikadeka in real time. This measure alone, however, is insufficient. Because Sikadeka is currently accessible only to the KPU, electoral contestants, KAPs, and Bawaslu (with viewer-only access), regulatory reform should also require the big data held by Sikadeka per transaction to be continuously displayed on the Info Pemilu portal, making it accessible to the public at large and enabling crowdsourced monitoring and broader public participation. A similar technological approach has previously been adopted by the KPU in election administration. However, it has remained limited to the public display of C.Hasil documents through Sirekap, rendering it insufficiently optimal for public accountability and ultimately sparking controversies during the 2024 General Election. Such automation could substantially suppress shadow spending and dark ads while strengthening public confidence in the transparency and accountability of campaign finance reporting.

These reforms must also address the reporting timeline. Under Article 335 of the Election Law, reports of campaign fund receipts and expenditures must be submitted to KAPs no later than 15 days after election day. Furthermore, paragraph (5) of the same article stipulates that KAPs must submit the audit results to the KPU no later than 30 days from the date the reports are received. Such a design is clearly inadequate when confronted with political microtargeting, because regardless of the audit results, voters have already been influenced and the electoral contest has already concluded. In addressing this issue, the law must shift oversight toward continuous auditing, whereby the Sikadeka application, which has real-time data from digital platforms, can immediately trigger an enforcement alert whenever potential shadow spending or dark ads are detected through the API. The public can then actively submit reports, and oversight institutions can even conduct takedowns of advertisements without waiting for post-election judicial determination.

Recommendations for Amendments to the Provisions

The recommendations proposed in this study constitute a paradigm shift from an administrative-paper-based concept toward an investigative-digital approach, with several provisions, namely: (1) expanding the definition and criteria of campaign activities conducted by contestants to include both conventional and digital campaigns; (2) granting limited pro justitia authority to the KPU and/or Bawaslu, which may delegate it to KAPs;

(3) integrating KAP audit functions with the relevant digital platform entities; and (4) closing the space for apparent compliance through real-time recording by integrating Sikadeka with the API technology of digital platforms.

Article 267 of the Election Law shall be supplemented by one paragraph, so that it reads:

(1) Election campaigns constitute part of public political education and shall be conducted responsibly.
(2) Election campaigns may be conducted through two main models, namely Conventional Campaigns and Digital Campaigns.
(3) Election campaigns shall be conducted simultaneously between Presidential and Vice Presidential Election Campaigns and Election Campaigns for Members of the DPR, DPD, and DPRD.

Article 292 of the Election Law shall be supplemented by several paragraphs, so that it reads:

(1) Print mass media, online media, and broadcasting institutions are prohibited from selling blocking segments and/or blocking time for Election Campaigns.
(2) Social media may offer advertising rates in the form of cost-per-click and/or cost-per-mille arrangements, with equal treatment for Election Participants.
(3) Print mass media, online media, social media, and broadcasting institutions are prohibited from accepting sponsored programs in any format or segment that may be categorized as Election Campaign advertisements.
(4) Print mass media, online media, social media, broadcasting institutions, and Election Participants are prohibited from selling advertising spots that are not utilized by one Election Participant to another Election Participant.
(5) Social media platforms as referred to in paragraph (2) shall provide a Political Advertising Library for algorithm-based advertising service costs that is publicly accessible without charge.
(6) The Political Advertising Library shall, at a minimum, disclose data concerning the identity of the funder, details of expenditure amounts, and the psychographic and demographic criteria of the advertising targets.

After Article 335 of the Election Law, an additional article shall be inserted, as follows:

(1) Election Participants conducting Election Campaigns through social media shall report all campaign expenditures, including but not limited to the provisions referred to in Article 292 paragraph (6).
(2) Public Accounting Firms may accept the delegation of digital forensic audits from the KPU and/or Bawaslu covering campaign

advertisements from the main accounts of Election Participants and/or intermediary accounts owned by digital agencies.

(3) In conducting digital forensic audits, Public Accounting Firms shall appoint and cooperate with professional information technology experts under the supervision of the KPU and/or Bawaslu.

Article 338 of the Election Law shall be supplemented by three paragraphs at the end, as follows:

(1) In the event that social media platforms fail to comply with the provisions referred to in Article 292 paragraphs (5) and (6), they shall be subject to the sanction of temporary suspension of access to campaign advertising services during the Election stages by the authorized institution based on the recommendation of the KPU and/or Bawaslu.

(2) In the event of campaign fund audit requirements, where social media platforms fail to comply with the provisions referred to in Article 292 paragraphs (5) and (6), they shall be subject to the sanction of termination of access to Electronic Systems and/or revocation of the Electronic System Provider registration by the authorized institution based on the recommendation of the KPU and/or Bawaslu.

(3) The termination of access referred to in paragraph (6) shall be carried out until the determination of the elected candidates.

Existing

Article 267 of the Election Law initially did not provide a detailed explanation of the development of campaign methods, which are no longer based solely on conventional approaches but have expanded into the digital sphere. The addition of one paragraph to this article would clarify the respective domains of each campaign method, both conventional and digital, including the procedures for implementation, reporting, and oversight.

Article 292 of the Election Law focuses only on campaign advertisements in print and electronic mass media, as well as broadcasting institutions. This article is largely blind to the existence of algorithm-based digital campaign advertising, particularly the political microtargeting model. The amendment to this provision would compel algorithmic systems to implement transparency and accountability mechanisms in the public sphere, thereby enabling real-time monitoring.

Article 335 of the Election Law only requires contestants to report campaign finances relating to conventional campaign activities, without addressing campaigning in the digital sphere. The addition of a subsequent provision would close the gaps associated with shadow spending and dark ads, so that contestants could no longer argue that the reporting of digital campaign advertising expenditures is not regulated by law (*nullum crimen sine lege*).

Article 338 of the Election Law initially regulated sanctions only for violations involving conventional campaigns. The addition of three paragraphs at the end would create a mechanism of pressure compelling digital platforms to comply with electoral provisions in Indonesia and remove the regulatory barrier arising from the treatment of digital media solely under private business law.

Legal drafting

1. The Political Advertising Library constitutes an explicit form of compelling private legal entities to act as public-law subjects that must submit to the jurisdiction of Indonesian electoral law;
2. The phrase "*including but not limited to*" is used as an anticipatory measure against the rapid changes in the global digital ecosystem, in order to prevent legal gaps from emerging when new transaction models arise. The use of this phrase is assumed not to violate the principle of legal certainty because it has previously been qualified by the phrase "algorithm-based advertising service costs";
3. The attribution of limited *pro justitia* authority to the KPU and/or Bawaslu, which may be delegated to KAPs, is formally valid based on the principle of *lex specialis derogat legi generali*, for the purpose of realizing fairness in electoral competition;
4. The sanction of "temporary suspension of access" is the most realistic and precise measure when dealing with digital platforms based overseas. Such a sanction would block the revenue source of digital platforms as a form of administrative sanction enforcement against corporations (*ultima ratio*);
5. The sanction of "termination of access to Electronic Systems and/or revocation of the Electronic System Provider registration" constitutes the highest-level sanction when a digital platform obstructs KAPs from conducting campaign finance audits of contestants.

CONCLUSION

The current campaign finance regulatory framework operates as a *lex imperfecta*, lacking effective enforcement mechanisms and sufficiently clear sanctions for digital campaigns employing political microtargeting, largely because campaign practices have shifted from conventional to digital forms. This condition has created a white space in which shadow spending can emerge through undisclosed transactions involving buzzers and influencers, as well as through dark ads embedded in psychographically targeted messages. The resulting regulatory deficiencies manifest across three dimensions. First, existing regulations are unable to translate the structural mechanisms of digital platforms and fail to account for transactions occurring in digital spaces, rendering the regulatory framework increasingly

disconnected from the architecture of digital campaigning (*legal substance*). Second, campaign finance administration remains structurally constrained because audits of campaign expenditure reports are limited to formal compliance with physical administrative records, without access to platform advertising dashboards or authority to conduct digital forensic audits (*legal structure*). Third, a permissive legal culture among electoral actors has emerged through social normalization and superficial compliance, whereby undisclosed transactions in digital spaces are treated as ordinary innovations in digital campaigning (*legal culture*).

Accordingly, election law should no longer define digital campaigning merely as a means of disseminating information through social media. It should instead employ a juridical framework that recognizes data-driven algorithmic mobilization as a distinct form of electoral activity. This condition calls for a progressive transformation of election governance toward a new legal ontology capable of strengthening transparency and accountability in digital campaigning. Under such an approach, the potential for shadow spending and dark ads should no longer remain an opaque algorithmic practice operating behind the scenes, but become conduct that can be identified and addressed through public oversight. This study consequently recommends several measures: recognizing digital campaign transactions as a form of public space expenditure subject to mandatory disclosure; transforming the authority of KAPs from auditing merely formal compliance toward establishing substantive truth, including the application of the piercing the corporate veil doctrine; and automating the Sikadeka application by connecting it to digital platforms' political ad libraries through real-time integration using an application programming interface by default. Digital platforms should also be required to comply not only with general business and civil law but also with Indonesia's electoral regulatory framework, supported by enforceable sanctions.

DISCLOSURE STATEMENT

Generative AI tools (ChatGPT, OpenAI) were used in a limited capacity for language editing, translation refinement, and proofreading assistance. All scholarly sources cited in this manuscript, including articles published in subscription-based and paywalled journals, were independently identified, accessed, reviewed, and verified by the authors. All scholarly interpretation, argumentation, and final manuscript validation remain the responsibility of the authors.

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