ELECTORAL GOVERNANCE
JURNAL TATA KELOLA PEMILU INDONESIA

ADMINISTRATIVE COMPLIANCE TO SUBSTANTIVE VERIFICATION: DPD CAMPAIGN FINANCE REPORTING, 2024 BANGKA BELITUNG

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ABSTRACT

Indonesia's rules on campaign finance reporting set out the obligations of election participants in considerable detail. In practice, however, the quality, integrity, and accuracy of the reports remain a concern. Previous studies have focused mainly on administrative compliance, and much less is known about how far campaign finance reports reflect what candidates actually raise and spend. This article examines campaign finance reporting by candidates for the Regional Representative Council (Dewan Perwakilan Daerah, DPD) in the 2024 election in the Bangka Belitung Islands Province, assessing the transparency, accountability, and credibility of the reports, as well as the fit between legal rules and their implementation. This empirical legal study draws on interviews with election organizers and on relevant regulations and campaign finance reports, using statutory, case, and conceptual approaches. The findings show that some election participants still treat reporting mainly as an administrative duty, so their reports do not fully reflect their actual campaign finances. Verification, too, remains largely administrative and cannot effectively test whether the reports are materially accurate. Improving campaign finance reporting, therefore, takes more than stronger administrative compliance. It requires substantive verification, greater capacity among election participants, and more effective oversight to ensure transparency, accountability, and integrity in reporting.

Keywords: campaign finance reporting, DPD candidates, administrative compliance, substantive verification

INTRODUCTION

Elections are a fundamental instrument for realizing popular sovereignty and democratic government. One factor that shapes the integrity of an election is a political finance system that is transparent, accountable, and capable of preventing distortions in political competition (Tonhäuser & Stavenes, 2020). In this context, campaign finance reporting is not merely an administrative duty of election participants. It is also a mechanism of public accountability (Kabullah et al., 2020). Through it, the public, election organizers, and oversight bodies gain the means to assess where campaign funds come from, how they are used, and whether they are managed properly (Habibi & Chandra, 2024).

In election administration, administrative compliance means meeting the formal and procedural obligations set out in campaign finance regulations (Arsyad, 2024). Compliance depends not only on whether a report exists. It also covers timeliness, format, completeness of information, use of the required financial instruments, and adherence to each reporting stage. Within a system for overseeing political finance, administrative checks serve

as the first layer of compliance control, before reports are followed up through closer examination or audit (Arsyad et al., 2025).

For campaign finance, administrative compliance is reflected in several elements. These are the timely submission of the Initial Campaign Fund Report (Laporan Awal Dana Kampanye, LADK), the Campaign Contribution Receipt Report (Laporan Pemberi Sumbangan Dana Kampanye, LPSDK), and the Campaign Fund Receipt and Expenditure Report (Laporan Penerimaan dan Pengeluaran Dana Kampanye, LPPDK); complete documentation; the correct format; the use of the Special Campaign Fund Account (Rekening Khusus Dana Kampanye, RKDK); and adherence to the reporting procedures required by law (Rahmatika, 2021). Nevertheless, administrative compliance shows only that formal requirements have been met. It does not necessarily guarantee that the information is true or that it matches the campaign's actual finances.

Administrative compliance must therefore be distinguished from the substantive quality and accountability of campaign finance reports. A report that is timely, complete, and correctly formatted does not necessarily guarantee accuracy. Nor does it guarantee that sources of funds can be traced, that transactions are reasonable, or that receipts and expenditures match actual campaign activities. In their study of audits of 2024 campaign finance reports, Arsyad et al. (2025) found that meeting formal requirements was not always accompanied by adequate attention to audit planning, supporting evidence, materiality, and the identification of unreported expenditures.

In normative terms, the obligation to report campaign finances is set out in Article 3(2) of General Elections Commission (KPU) Regulation Number 18 of 2023, which requires the submission of the LADK, LPSDK, and LPPDK (Komisi Pemilihan Umum [KPU], 2023d). However, the existence of this regulation does not automatically ensure that verification of these reports reaches their substance rather than stopping at the completeness of documents. According to Announcement Number 2/PL.01.7-Pu/19/2024 of the KPU of the Bangka Belitung Islands Province on the Audit Results of the Campaign Finance Reports of the 2024 Election Participants, three of the 15 candidates for the Regional Representative Council (Dewan Perwakilan Daerah, DPD) did not submit their LPPDK on schedule (Komisi Pemilihan Umum Provinsi Kepulauan Bangka Belitung [KPU Babel], 2024c). Beyond the question of timeliness, the variation in receipts and expenditures across candidates also points to the need to examine whether the reported information is reasonable and traceable.

The tendency of campaign finance verification to stop at procedural compliance is consistent with earlier research showing that reporting compliance still faces many obstacles. Amir et al. (2023) and Sulastio (2021) linked non-compliant reporting to weak enforcement of sanctions and weak

oversight. Arsyad (2024) and Fadlia and Hidayati (2025), meanwhile, showed that problems in campaign finance audits concern not only timeliness and the completeness of documents but also the consistency of the information and its supporting evidence. Most earlier studies, however, have treated administrative compliance as the fulfillment of procedural requirements. As a result, research on how well verification mechanisms can test the truth, traceability, and reasonableness of campaign finance information remains relatively limited.

The question of whether verification can test the truth and traceability of campaign finance information is especially pressing in elections for the DPD. Unlike candidates for the House of Representatives (Dewan Perwakilan Rakyat, DPR) and the Regional House of Representatives (Dewan Perwakilan Rakyat Daerah, DPRD), whom political parties back, DPD candidates run as individuals and manage and finance their campaigns on their own (Mubtadi & Arifin, 2020). This makes the verification of DPD candidates' campaign finances an important test case. Without internal party oversight, tracing their funds relies more heavily on election organizers' verification mechanisms. The absence of a party structure also suggests that the findings of Amir et al. (2023) and Sulastio (2021) regarding campaign finance violations by regional head candidates cannot be applied directly to DPD candidates. A dedicated empirical study is needed.

This article draws on Bovens's (2007) concept of accountability to distinguish procedural compliance from substantive accountability. Bovens defines accountability as a relationship between an actor and a forum, in which the actor is obliged to explain and justify their conduct, and the forum has the authority to pose questions and pass judgment on that explanation. From this perspective, the quality of a campaign finance report cannot be judged solely by whether the documents exist and were submitted on time. What matters is the extent to which verification by the forum, comprising the KPU, the Election Supervisory Body (Badan Pengawas Pemilihan Umum, Bawaslu), and public accounting firms (Kantor Akuntan Publik, KAP), can establish whether the sources of funds are traceable and whether they correspond to the campaign activities actually carried out.

The Bangka Belitung Islands Province was chosen as the research site because it offers a relevant empirical setting for examining this problem. Campaign finance data show that some DPD candidates did not meet the reporting schedule and that receipts and expenditures varied widely across candidates (KPU Babel, 2024c). This variation cannot automatically be treated as a sign of violations. It does, however, show why it matters to examine how far verification mechanisms can ensure that the reported information is reasonable, traceable, and reliable. Meeting administrative obligations, in other words, needs to be considered alongside the capacity of

verification mechanisms to ensure the quality of campaign finance accountability.

Building on these problems, this study seeks to fill two gaps in the research. Conceptually, it combines the perspectives of administrative compliance and accountability in order to distinguish the fulfillment of procedural requirements from substantive accountability. Empirically, it focuses on how verification mechanisms assess the traceability of funding sources, the reasonableness of transactions, and the consistency of the reported information, rather than on the completeness of documents alone.

The study aims to analyze how substantive verification of DPD candidates' campaign finance reports was carried out in the 2024 election in the Bangka Belitung Islands Province. It treats administrative compliance as the first stage of verification and assesses how far verification contributes to public accountability in the management of campaign funds. Theoretically, the study contributes to research on political finance by combining the perspectives of administrative compliance and substantive accountability in the case of individual election participants. In practical terms, it offers an empirical evaluation of how well election organizers can verify campaign finance information and ensure that it is traceable and reliable.

RESEARCH METHOD

This study is empirical legal research that analyzes how the rules on campaign finance reporting were implemented for DPD candidates in the 2024 election in the Bangka Belitung Islands Province. It focuses on the fit between the legal provisions on campaign finance reporting and actual practice, particularly in achieving transparency, accountability, credibility, and integrity in reporting. As empirical legal research, it treats the implementation of legal norms as its object of study. It does so by collecting field data and analyzing official documents from election organizers, in order to build a picture of how effectively reporting obligations were carried out in practice. Fieldwork took place from July 28 to July 30, 2026, through interviews with informants directly involved in managing and reporting the campaign finances of DPD candidates in the 2024 election in the province.

The study uses three approaches: statutory, case, and conceptual (Marzuki, 2022). The statutory approach examines the provisions on campaign finance reporting. The case approach analyzes the reporting practices of DPD candidates in the 2024 election in the Bangka Belitung Islands Province, drawing on the LADK, LPSDK, and LPPDK, the campaign finance audit results, and information from the informants. The conceptual approach examines the concepts of transparency, accountability, credibility, and integrity as indicators for evaluating how effectively the reporting rules were implemented. Within this empirical legal design, the three approaches

serve as analytical tools that connect legal norms with the reality of campaign finance reporting on the ground.

The data consist of primary and secondary data (Marzuki, 2016). Primary data were collected through semi-structured, face-to-face interviews lasting 60 to 90 minutes. The informants were the Head of the Technical Division and the administrator of the Campaign and Campaign Finance Information System (Sistem Informasi Kampanye dan Dana Kampanye, Sikadeka) at the KPU of the Bangka Belitung Islands Province, and the Coordinator of the Division for Violation Handling, Data, and Information at the Bawaslu of the Bangka Belitung Islands Province. Secondary data comprise primary legal materials, namely laws and regulations, as well as campaign finance reports, and secondary legal materials, namely books, scholarly articles, previous research findings, and other literature on campaign finance reporting (Marzuki, 2016).

The data were analyzed qualitatively using Miles and Huberman's (1994) interactive model, which consists of data reduction, data display, and conclusion drawing and verification. This analysis is confined to the campaign finance reporting of DPD candidates in a single administrative region, the Bangka Belitung Islands Province, which constitutes the main limitation of this study. The findings therefore reflect the empirical conditions and implementation practices in that province and are not intended to be generalized to Indonesia as a whole. Nevertheless, they offer an in-depth account of how substantive verification of DPD candidates' campaign finance reports was carried out in the province during the 2024 election, particularly in supporting the traceability, reliability, and accountability of information and in strengthening the transparency of campaign finance reporting.

RESULTS AND DISCUSSION

Overview of Campaign Finance Reporting by DPD Candidates in the Bangka Belitung Islands Province, 2024 Election

The schedule of campaign finance reporting activities for DPD candidates in the Bangka Belitung Islands Province is set out in Appendix I of KPU Regulation Number 18 of 2023, as shown in Table 1.

Table 1.
Program and Schedule of Campaign Finance Stages for DPD Candidates

No.	Activity	Schedule	
		Start	End
1	Opening of the RKDK of DPD candidates	Friday, November 3, 2023	Monday, November 27, 2023
2	Closing of the RKDK of DPD candidates	Friday, February 23, 2024	Wednesday, February 28, 2024
3	LADK bookkeeping period of DPD candidates	Monday, November 6, 2023	Saturday, January 6, 2024

No.	Activity	Schedule	
		Start	End
4	Submission of the LADK of DPD candidates	Sunday, January 7, 2024	Sunday, January 7, 2024
5	Correction of the LADK of DPD candidates	Monday, January 8, 2024	Friday, January 12, 2024
6	Announcement of the LADK of DPD candidates	Monday, January 8, 2024	Saturday, January 13, 2024
7	Submission of the LPSDK	Tuesday, November 28, 2023	Sunday, February 11, 2024
8	LPPDK bookkeeping period of DPD candidates	Monday, November 6, 2023	Thursday, February 22, 2024
9	Submission of campaign finance reports to the KAP	Friday, February 23, 2024	Thursday, February 29, 2024
10	Audit of campaign finance reports	Friday, February 23, 2024	Friday, March 29, 2024
11	Submission of audit results by the KAP to the provincial KPU	Saturday, March 23, 2024	Friday, March 29, 2024
12	Submission of audit results to election participants	Sunday, March 24, 2024	Friday, April 5, 2024
13	Announcement of audit results	Sunday, March 24, 2024	Monday, April 8, 2024

Source: Retrieved from https://jdih.kpu.go.id/peraturan-kpu/detail/94kiaiV9M5RpscSHmsVqRFFIWDBaUFI4YjNNWkdzS2t6VVNCNEE9PQ

However, the reporting process for the LADK, LPSDK, and LPPDK still ran into several problems, involving the understanding of the regulations, the bookkeeping of reports, and difficulties in using the Sikadeka application. Campaign finance reporting therefore requires an administrator or operator who understands the regulations, financial bookkeeping, and the Sikadeka application well. This need is in line with Article 66(2) of KPU Regulation Number 18 of 2023, which states that "DPD Candidates may appoint special staff with a background in accounting and/or an accounting services firm to prepare the Campaign Finance Report" (KPU, 2023d).

The KPU determined 15 DPD candidates for the Bangka Belitung Islands Province: Alexander Fransiscus, Bahar Buasan, Bambang Dwi Hartono, Darmansyah Husein, Darwis, Dedy Yulianto, Dinda Rembulan, Eka Mulya Putra, Fadjar Fairy Rusni, Herry Erfian, Junaidi Abdillah, Justiar Noer, Rusdiyanto, Yus Derahman, and Zuhri M. Syazali (KPU, 2023a). Once designated as election participants, DPD candidates must record and report all campaign receipts and expenditures in line with the campaign activities they have carried out. Campaign funds may take the form of money, goods, or services, and they must be recorded in the books according to the specified bookkeeping period (KPU, 2023d).

During the LADK bookkeeping period, several of the reports submitted by DPD candidates did not yet meet the requirements. These included Form

1 (the LADK), Form 3 (Report on Campaign Fund Receipt and Expenditure Activities), Form 4 (List of Campaign Fund Goods Inventory), and the supporting evidence for receipt and expenditure transactions. Details are presented in Table 2.

Table 2.
Initial Campaign Fund Reports (LADK) Received From DPD Candidates in the 2024 Election in the Bangka Belitung Islands Province

No	DPD Candidate	Opening RKDK Balance	Campaign Funds			Note
			Receipts	Expenditures	Balance	
1	Alexander Fransiscus	Rp100,000,000	Rp192,536,811.37	Rp92,500,000	Rp100,036,811.37	
2	Bahar Buasan	Rp1,000,000	Rp32,500,000	Rp0	Rp32,500,000	
3	Bambang Dwi Hartono	Rp1,000,000	Rp0	Rp0	Rp0	
4	Darman-syah Husein	Rp1,000,000	Rp82,000,000	Rp42,180,600	Rp39,819,400	
5	Darwis	Rp500,000	Rp0	Rp0	Rp0	
6	Dedy Yulianto	Rp1,000,000	Rp79,805,000	Rp79,805,000	Rp0	
7	Dinda Rembulan	Rp1,000,000	Rp217,000,000	Rp217,000,000	Rp0	
8	Eka Mulya Putra	Rp1,000,000	Rp109,450,153.42	Rp63,400,000	Rp46,050,153.42	
9	Fadjar Fairy Rusni	Rp1,000,000	Rp2,000,000	Rp0	Rp2,000,000	
10	Herry Erfian	Rp1,000,000	Rp101,000,000	Rp100,000,000	Rp1,000,000	
11	Junaidi Abdillah	Rp100,000	Rp100,000	Rp5,500	Rp94,500	Accepted
12	Justiar Noer	Rp100,000	Rp18,650,000	Rp16,800,000	Rp1,850,000	
13	Rusdiyanto	Rp1,000,000	Rp19,202,500	Rp16,202,500	Rp3,000,000	
14	Yus Derahman	Rp500,000	Rp75,525,000	Rp525,000	Rp75,000,000	
15	Zuhri M. Syazali	Rp4,000,000	Rp302,003,011.56	Rp298,074,256	Rp3,928,755.56	Accepted

Source: Announcement Number 02/PL.01.6-Pu/19/2024 of the KPU of the Bangka Belitung Islands Province (KPU Babel, 2024a)

Based on Table 2, the initial campaign finance reports of two DPD candidates were accepted, while the other 13 candidates were still allowed to correct their reports. Such corrections are governed by Article 77(4) of KPU Regulation Number 18 of 2023, which states that if the LADK submitted by a DPD candidate is returned by the KPU through the provincial KPU, the DPD candidate is required to complete and/or correct the LADK document in question using the MODEL LADK PERBAIKAN-DPD form (KPU, 2023d). These corrections must be submitted via the Sikadeka application no later

than five days after receiving the return notice and the official record of the KPU's review. The results of these corrections can be seen in Table 3.

Table 3.
Corrected Initial Campaign Fund Reports (LADK) Received From DPD Candidates in the 2024 Election in the Bangka Belitung Islands Province

No	DPD Candidate	Opening RKDK Balance	Campaign Funds		
			Receipts	Expenditures	Balance
1	Alexander Fransiscus	Rp100,000,000	Rp200,036,811.37	Rp100,000,000	Rp100,036,811.37
2	Bahar Buasan	Rp1,000,000	Rp33,500,186	Rp8,575,000	Rp24,925,186
3	Bambang Dwi Hartono	Rp1,000,000	Rp56,250,000	Rp0	Rp56,250,000
4	Darmansyah Husein	Rp1,000,000	Rp82,000,000	Rp42,180,600	Rp39,819,400
5	Darwis	Rp500,000	Rp317,000,000	Rp0	Rp317,000,000
6	Dedy Yulianto	Rp1,000,000	Rp80,805,000	Rp79,814,500	Rp990,500
7	Dinda Rembulan	Rp1,000,000	Rp218,000,000	Rp217,016,500	Rp983,500
8	Eka Mulya Putra	Rp1,000,000	Rp109,450,153.42	Rp63,400,000	Rp46,050,153.42
9	Fadjar Fairy Rusni	Rp1,000,000	Rp11,000,000	Rp3,075,000	Rp7,925,000
10	Herry Erfian	Rp1,000,000	Rp215,065,000	Rp99,958,703	Rp115,106,297
11	Justiar Noer	Rp100,000	Rp18,750,000	Rp18,657,500	Rp92,500
12	Rusdiyanto	Rp1,000,000	Rp10,199,800	Rp9,274,800	Rp925,000
13	Yus Derahman	Rp500,000	Rp83,345,000	Rp8,345,000	Rp75,000,000

Source: Announcement Number 04/PL.01.6-Pu/19/2024 of the KPU of the Bangka Belitung Islands Province (KPU Babel, 2024b)

Of the 15 DPD candidates who submitted reports for the LPSDK bookkeeping period, which ran from November 28, 2023, to February 11, 2024, only one received a donation from an individual third party. This candidate, Bambang Dwi Hartono, reported a donation of Rp56,250,000 from an individual. The other 14 candidates reported no donations during the LPSDK bookkeeping period. Details are presented in Table 4.

Table 4.
Campaign Contribution Receipt Reports (LPSDK) Received From DPD Candidates in the 2024 Election in the Bangka Belitung Islands Province

No	DPD Candidate	LPSDK: Individual Donors	LPSDK: Group Donors	LPSDK: Companies and/or Non-Government Business Entities
1	Alexander Fransiscus	None	None	None
2	Bahar Buasan	None	None	None
3	Bambang Dwi Hartono	Rp56,250,000	None	None
4	Darmansyah Husein	None	None	None
5	Darwis	None	None	None
6	Dedy Yulianto	None	None	None
7	Dinda Rembulan	None	None	None
8	Eka Mulya Putra	None	None	None
9	Fadjar Fairy Rusni	None	None	None
10	Herry Erfian	None	None	None
11	Junaidi Abdillah	None	None	None
12	Justiar Noer	None	None	None
13	Rusdiyanto	None	None	None
14	Yus Derahman	None	None	None
15	Zuhri M. Syazali	None	None	None

Source: Individual-donor LPSDK form (Formulir Model LPSDK Perseorangan), obtained from the KPU of the Bangka Belitung Islands Province

Under Article 57(1) of KPU Regulation Number 18 of 2023, campaign funds for DPD elections that come from individuals, as referred to in Article 55(2)(a), may not exceed Rp750,000,000 during the campaign period. Article 57(2) further provides that campaign funds for DPD elections from groups, companies, and/or non-government business entities, as referred to in Article 55(2)(b), (c), and (d), may not exceed Rp1,500,000,000 during the campaign period (KPU, 2023d). If a DPD candidate receives donations above these limits, the candidate may not use the excess funds. Instead, the candidate must report the excess to the KPU and transfer it to the state treasury no later than 14 days after the campaign period ends (KPU, 2023d).

For the LPPDK bookkeeping period, 12 DPD candidates submitted their LPPDK to the KPU of the Bangka Belitung Islands Province on schedule by February 29, 2024. The other three candidates did not submit their LPPDK by the deadline. Article 118(4) of KPU Regulation Number 18 of 2023 states that if a DPD candidate fails to submit the LPPDK to the KAP appointed by the KPU by the deadline set in Article 79(3), the candidate is subject to an

administrative sanction: they will not be declared an elected candidate (KPU, 2023d). The LPPDK results are presented in Table 5.

Table 5.
Campaign Fund Receipt and Expenditure Reports (LPPDK) Received From DPD Candidates in the 2024 Election in the Bangka Belitung Islands Province

No	DPD Candidate	Campaign Funds		
		Receipts	Expenditures	Balance
1	Alexander Fransiscus	Rp200,036,811.37	Rp100,000,000.00	Rp100,036,811.37
2	Bahar Buasan	Rp86,000,186.00	Rp86,000,186.00	Rp0.00
3	Bambang Dwi Hartono	-	-	-
4	Darmansyah Husein	Rp82,000,000.00	Rp80,880,600.00	Rp1,119,400.00
5	Darwis	Rp319,025,000.00	Rp0.00	Rp319,025,000.00
6	Dedy Yulianto	Rp80,805,000.00	Rp79,814,500.00	Rp990,500.00
7	Dinda Rembulan	Rp218,000,000.00	Rp217,022,000.00	Rp978,000.00
8	Eka Mulya Putra	Rp111,450,153.42	Rp110,562,500.00	Rp887,653.42
9	Fadjar Fairy Rusni	-	-	-
10	Herry Erfian	Rp295,065,000.00	Rp150,508,203.00	Rp144,556,797.00
11	Junaidi Abdillah	Rp100,000.00	Rp5,500.00	Rp94,500.00
12	Justiar Noer	Rp27,858,500.00	Rp27,773,500.00	Rp85,000.00
13	Rusdiyanto	Rp10,199,800.00	Rp9,312,300.00	Rp887,500.00
14	Yus Derahman	-	-	-
15	Zuhri M. Syazali	Rp405,004,186.90	Rp404,112,500.00	Rp891,686.90

Source: Announcement Number 2/PL.01.7-Pu/19/2024 of the KPU of the Bangka Belitung Islands Province (KPU Babel, 2024c)

After DPD candidates submitted their campaign finance reports (the LADK, LPSDK, and LPPDK) to the KPU of the Bangka Belitung Islands Province through the Sikadeka application, the reports were forwarded to the KAP. This step follows Article 79(1) of KPU Regulation Number 18 of 2023, which requires DPD candidates to submit the LPPDK referred to in Article 76 to the KAP appointed by the KPU, with facilitation from the provincial KPU. If a DPD candidate fails to submit the LPPDK by the deadline, Article 79(5) of the same regulation provides that the KPU forwards the candidate's LADK and LPSDK to the KAP through Sikadeka so that they can be audited (KPU, 2023d). The KAP's audit results are presented in Table 6.

Table 6.
Audit Results of DPD Candidates in the 2024 Election in the Bangka Belitung Islands Province

No	DPD Candidate	Audit Result
1	Alexander Fransiscus	Compliant
2	Bahar Buasan	Compliant
3	Bambang Dwi Hartono	Non-compliant
4	Darmansyah Husein	Compliant
5	Darwis	Non-compliant
6	Dedy Yulianto	Non-compliant
7	Dinda Rembulan	Compliant
8	Eka Mulya Putra	Compliant
9	Fadjar Fairy Rusni	Non-compliant
10	Herry Erfian	Non-compliant
11	Junaidi Abdillah	Non-compliant
12	Justiar Noer	Compliant
13	Rusdiyanto	Compliant
14	Yus Derahman	Non-compliant
15	Zuhri M. Syazali	Compliant

Source: Independent Assurance Reports Numbers 001-03.01/DAKAM/PS/III/2024 to 001-03.15/DAKAM/PS/III/2024, dated March 23 and 29, 2024 (Kantor Akuntan Publik Panata & Rekan, 2024)

As Table 6 shows, eight DPD candidates received a "compliant" audit result, while the other seven were found non-compliant. These results were issued after the KAP completed its audit within the maximum period of 30 days from receiving the candidates' campaign finance reports, as set out in KPU Regulation Number 18 of 2023. The audits were carried out by public accountants and their teams, all of whom held certification in campaign finance report auditing from the public accountants' professional association. Under Article 97 of KPU Regulation Number 18 of 2023, the audit of campaign finance reports is conducted by a public accountant (Akuntan Publik, AP) as an engagement to audit campaign finance reports, which is a compliance audit within an assurance engagement framework (KPU, 2023d). In this context, compliance refers to whether campaign finance reporting complies with the laws and regulations on campaign funds. The audit concludes with an opinion that the report is either compliant or shows material non-compliance with one or more assertions.

Digitalizing Campaign Finance Reporting through Sikadeka: An Electoral Accountability Perspective

The Sikadeka application has changed the way campaign finance is reported. Compared with the earlier manual process, it has standardized reporting formats and made documents easier to trace. From the accountability perspective of Bovens (2007), Sikadeka strengthens the dimensions of information and answerability, because it allows the actor to present systematically documented information to the accountability forum.

Digital reporting requires DPD candidates to submit all campaign receipts and expenditures in a prescribed format. This reduces administrative variation that could otherwise lead to reporting errors. The use of the application has therefore also improved procedural accountability, since all DPD candidates must follow the same reporting mechanism and rules.

An interview with the Sikadeka administrator at the KPU of the Bangka Belitung Islands Province revealed several challenges:

> *"Several problems were identified in using the application, mainly related to users' understanding of how to fill in the forms, uploads of documents in the wrong format, poor internet connections, data changes close to the reporting deadline, heavy traffic on the system, and system disruptions at the end of the submission period."* (Interview with the Sikadeka administrator, July 28, 2026, at the office of the KPU of the Bangka Belitung Islands Province)

This finding indicates that the digital transformation of campaign finance management continues to face implementation challenges, stemming from the disconnect between system design and real-world practice.

The Coordinator of the Division for Violation Handling, Data, and Information at the Bawaslu of the Bangka Belitung Islands Province highlighted a different issue:

> *"The Bawaslu of the Bangka Belitung Islands Province only has viewer access to the Sikadeka application. This level of access prevents Bawaslu from extracting or analyzing the information stored in the application."* (Interview with the Coordinator of the Division for Violation Handling, Data, and Information, July 29, 2026, at the office of the Bawaslu of the Bangka Belitung Islands Province)

This limitation may hinder Bawaslu's ability to independently verify and analyze the campaign finance data within the application. Suun et al. (2026) point out that transparency is limited for the public. This study adds another dimension: transparency is also restricted by the design of access rights within the system, which diminishes the analytical capacity of the oversight body. From the perspective of Bovens's (2007) theory of accountability, this situation shows that the relationship between the actor (the election participant) and the forum (the KPU and Bawaslu) is not yet working well. A key element of accountability is the forum's ability to ask for explanations, evaluate, and pass judgment on the reports it receives. When Bawaslu has only passive viewer access, its capacity as an oversight body to carry out this evaluative function is limited.

As a result, verification focuses more on checking administrative completeness than on substantively testing whether sources of funds can be traced, whether expenditures are reasonable, and whether the campaign finance reports match the campaign activities that actually took place.

The problem, this study shows, does not stem only from the behavior of election participants. The design of an information system that does not

yet fully support oversight also shapes the issue. The effectiveness of campaign finance governance should therefore be measured not only by how well election participants comply with their reporting obligations but also by whether the digital system provides information that oversight bodies can actually use.Despite these limitations, the digitalization of campaign finance reporting through Sikadeka can be considered a strategic step toward more transparent and accountable political finance governance (Suun et al., 2026). Even so, Sikadeka is currently still at the stage of administrative digitalization. It has not yet developed into a form of digital governance that can substantively strengthen the transparency, accountability, credibility, and integrity of campaign finance reporting.

Strengthening Sikadeka should therefore go beyond increasing server capacity, improving the application's features, and training operators and administrators. It should also involve developing a system that supports comprehensive data analysis, integrating it with the audit mechanism, and giving Bawaslu analytical access rights. In this way, Sikadeka would serve not only as a channel for submitting reports but also as an instrument of electoral accountability. It could improve the quality of oversight, strengthen the integrity of political finance, and support more transparent, credible, and accountable campaign finance reporting.

Overall, the findings show that digitalizing campaign finance reporting through Sikadeka has mainly strengthened procedural accountability by standardizing the administration of reporting. It has not yet produced substantive accountability, because the system's design does not give oversight bodies the analytical capacity and access to information they need to carry out independent evaluations.

Administrative Compliance versus the Substantive Reality of Campaign Finance Reports

An analysis of the LADK, LPSDK, and LPPDK documents of DPD candidates for the 2024 election—obtained from the KPU of the Bangka Belitung Islands Province and presented in Tables 2 to 5—reveals a disconnect between administrative compliance and substantive reporting. This indicates a gap between fulfilling formal regulatory obligations and the ability of campaign finance reports to accurately depict how campaigns were funded. During the LADK submission period, as shown in Table 2, the KPU returned reports from 13 of the 15 DPD candidates for corrections. Following the corrections detailed in Table 3, the reported receipts and expenditures changed significantly within a short timeframe. For instance, Alexander Fransiscus initially reported expenditures of Rp92,500,000 in his LADK but later revised this to Rp100,000,000 in the corrected version. Similarly, Darwis initially reported no receipts (Rp0) in his LADK but later disclosed

receipts totaling Rp317,000,000. Such substantial changes in less than a week highlight problems in the initial recording of campaign funds. Ideally, campaign finance reporting should involve continuous and timely documentation of every transaction, so that all receipts and expenditures are traceable from the start of the campaign. However, the significant revisions following correction suggest that some initial reports were prepared merely to meet administrative requirements rather than to represent the campaign's actual financial transactions.

In Bovens's (2007) theory, accountability is understood not only as the actor's duty to report but also as the forum's authority to examine, judge, and decide whether the actor's conduct is acceptable. In campaign finance reporting, DPD candidates are the actors obliged to provide information on the sources and uses of their campaign funds. The KPU, Bawaslu, the KAP, and the public form the forum, which has an interest in assessing whether that information is true.

Through this framework, the "return for correction" mechanism under Article 77(4) of KPU Regulation Number 18 of 2023 emphasizes meeting administrative obligations more than testing substantive accountability in practice. Reports are corrected to ensure that the documents meet the required format and administrative requirements. That process, however, does not fully answer whether the reported figures reflect the financial transactions that actually took place during the campaign. Verification thus tends to produce procedural compliance, but not yet substantive accountability.

This finding is consistent with Arsyad (2024), who showed that compliance problems in 2024 campaign finance reporting involved not only late submissions but also the content of the reports, including mismatches between the details of receipts and expenditures and the supporting evidence. It also extends the work of Amir et al. (2023) and Sulastio (2021), who linked weak compliance in campaign finance reporting to the effectiveness of oversight and the enforcement of administrative sanctions.

In addition, Table 4 shows that during the LPSDK submission period only one DPD candidate reported receiving a donation from an individual. The other 14 candidates declared that they had received no donations from individuals, groups, companies, or non-government business entities. In normative terms, such a situation cannot be classified as a violation, because the regulations do not require DPD candidates to receive donations from others. DPD candidates may use their personal funds as long as the campaign finance rules do not prohibit it.

From the standpoint of transparency and public accountability, however, this reporting pattern still calls for closer verification of funding sources. Relying mostly on personal funds may be perfectly legal, but it still requires oversight to ensure that the reported funds truly come from the

sources the candidate has declared. This matters because transparency in campaign finance concerns not only the disclosure of information but also the traceability of political funding. This finding is consistent with Fadlia and Hidayati (2025), who explained that campaign finance audits are oriented mainly toward administrative compliance, such as complete documentation and correct reporting procedures, while their ability to examine whether the sources and uses of funds are reasonable remains limited.

As for the LPPDK bookkeeping period, the study found that DPD candidates' campaign spending went mostly to producing campaign materials and props, distributing campaign materials, installing campaign props, and producing and publishing advertisements in print, electronic, and social media. None of the 12 DPD candidates reported any spending on public rallies, limited meetings, or face-to-face meetings (KPU Babel, 2024c). Table 5 also shows that three candidates did not submit their LPPDK. The other 12 candidates reported receipts and expenditures that varied widely. Receipts ranged from Rp100,000 in the report of Junaidi Abdillah to Rp405,004,186.90 in the report of Zuhri M. Syazali. Expenditures ranged from Rp0 in the report of Darwis to Rp404,112,500 in the report of Zuhri M. Syazali. This variation shows that the quality of campaign finance reporting cannot be measured simply by whether a report was submitted. A report may meet administrative requirements if it is submitted on time and in the correct format. It may still fall short of accountability, however, if the information it contains cannot rationally explain the link between sources of funds, campaign activities, and the use of the budget.

Regarding these findings, particularly the campaign funds reported at zero or very low values, the Head of the Technical Division at the KPU of the Bangka Belitung Islands Province explained:

> *"KPU regulations do not set a minimum amount of campaign receipts and expenditures that DPD candidates must report. They only set a maximum amount of campaign funds that a candidate may receive. If a campaign finance report shows small or low receipts and expenditures, this is not automatically considered a violation, and it cannot be a basis for the KPU to reject the report." (Interview with the Head of the Technical Division, July 30, 2026, at the office of the KPU of the Bangka Belitung Islands Province)*

This statement shows that the KPU's authority to verify reports has limits. The KPU only ensures that a report has been signed, is complete, and meets the administrative requirements set out in KPU Regulation Number 18 of 2023 and KPU Decision Number 1677 of 2023. Any further testing of whether the reported figures match actual campaign activities falls to the audit mechanism carried out by the KAP. That audit model, however, is not fully designed to test for every possible unreported transaction or to provide assurance that all campaign activities have been recorded in the financial reports. In terms of Bovens's (2007) theory, this means that the forum

conducting the examination is still limited in its ability to pass substantive judgment on the actor's conduct.

As for the three DPD candidates who did not submit their LPPDK, the Head of the Technical Division at the provincial KPU stated:

> *"The KPU of the Bangka Belitung Islands Province contacted the candidates' liaison officers through official letters, phone calls, or other documented means of communication. However, these efforts did not result in the submission of the LPPDK by the reporting deadline."* (Interview with the Head of the Technical Division, July 30, 2026, at the office of the KPU of the Bangka Belitung Islands Province)

This explanation shows that although the administrative mechanism is in place, enforcing compliance still depends largely on DPD candidates' own willingness to meet their reporting obligations.

Overall, the findings show that the governance of campaign finance reporting for DPD candidates is supported by structured regulations and administrative procedures. In practice, however, it has not yet fully achieved substantive accountability, as several findings in the LADK and LPPDK show. This situation has implications for the quality of electoral democracy. Substantive accountability concerns not only compliance with administrative requirements but also openness, traceability, and accountability to the public for how campaign funds are used (Neina et al., 2021). The current situation may therefore limit transparency and public control over campaign finance, and it may affect the integrity and fairness of electoral competition. For future elections, strengthening campaign finance reporting will require more than better administrative compliance. It will also require risk-based verification, the tracing of both sources and uses of funds, integrated campaign finance data, and greater oversight capacity. These improvements are needed so that campaign finance reporting can work fully as an instrument of public accountability, supporting elections that are transparent and conducted with integrity (De Queljoe et al., 2026).

Verification Focused on Document Completeness, Not Material Truth

As Table 6 shows, the KAP's audit found eight of the 15 DPD candidates in the Bangka Belitung Islands Province "compliant" and seven "non-compliant." The "compliant" status, however, must be interpreted with care. In campaign finance reporting, a "compliant" opinion is not the result of an investigative examination that establishes that all campaign transactions were reported correctly and completely. Rather, it is the outcome of a compliance audit within an assurance engagement framework, as set out in Article 97 of KPU Regulation Number 18 of 2023. The audit assesses whether the campaign finance report conforms to the laws and regulations. It does not comprehensively test whether all sources and uses

of campaign funds reflect the campaign activities that took place on the ground (Hermanto, 2020).

A "compliant" status therefore only means that, based on the data and information in the campaign finance report, no material non-compliance with the administrative provisions was found. It cannot be taken as a guarantee that all campaign transactions were fully recorded. This is because the scope of the KAP's examination depends heavily on the information that DPD candidates provide. As Standard on Assurance Engagements (SPA) 3000 (Revised 2022) explains, an assurance engagement has inherent limitations. These include the use of sample-based testing, limited access to information outside the report, and the nature of campaign funding sources, which may allow some transactions to go unidentified during the examination (Institut Akuntan Publik Indonesia [IAPI], 2022).

In short, the accountability mechanism in place still leans toward procedural accountability, which focuses on compliance with administrative procedures, rather than substantive accountability, which can establish the material truth of the information submitted. The KAP remains limited in its ability to carry out the in-depth questioning and judgment that Bovens (2007) describes, because its examination depends so heavily on the documents and information supplied by the candidates. As a result, there is little room to evaluate whether sources of funds can be traced and whether the reports match actual campaign activities.

These limitations become even clearer for the three DPD candidates who did not submit their LPPDK, namely Bambang Dwi Hartono, Fadjar Fairy Rusni, and Yus Derahman, as shown in Table 5. Under Article 79(5) of KPU Regulation Number 18 of 2023, the audit of a candidate who fails to submit the LPPDK can only be based on the reports already available, that is, the LADK and LPSDK (KPU, 2023d). This limitation narrows the KAP's examination even further, because no information is available on the full set of campaign receipts and expenditures for the final bookkeeping period. The audit results for these candidates are therefore structurally unable to provide a comprehensive picture of their campaign finances.

According to the Head of the Technical Division at the KPU of the Bangka Belitung Islands Province, *"the KPU's review of campaign finance reports is carried out in accordance with KPU Regulation Number 18 of 2023 and KPU Decision Number 1677 of 2023"* (interview, July 30, 2026, at the office of the KPU of the Bangka Belitung Islands Province). In essence, the KPU's review of campaign finance reports focuses on whether reports are signed, whether documents are complete, the scope of information provided, the timeliness of submission, and the status of reporting obligations (KPU, 2023b). The KPU has no authority to examine further whether the reported figures are materially true unless the available documents point to a violation.

Oversight of campaign finance reporting shows a similar pattern. The Coordinator of the Division for Violation Handling, Data, and Information at the Bawaslu of the Bangka Belitung Islands Province noted that *"oversight is still oriented toward meeting administrative requirements, especially regarding the timeliness and completeness of reports"* (interview, July 29, 2026, at the office of the Bawaslu of the Bangka Belitung Islands Province). The main problem in campaign finance reporting, then, is not only whether election participants have submitted reports in the required format. It is also whether the existing system can ensure that these reports serve as a form of public accountability that is accurate, testable, and reflective of how campaigns were actually financed. This is a major challenge for strengthening electoral accountability in Indonesia, especially in building a political finance system that is transparent and conducted with integrity.

Implications for the Transparency, Accountability, Credibility, and Integrity of Campaign Finance Reporting

From the perspective of electoral governance, transparency, accountability, credibility, and integrity are interrelated dimensions. Together, they help ensure that political finance is open, accountable, and free from interests that run counter to democratic principles. This study shows, however, that the existing reporting and audit mechanisms still struggle to connect administrative openness with the need for substantive verification. In terms of transparency, the KPU of the Bangka Belitung Islands Province has published the LADK and LPPDK results and the audit results through announcements on its website and social media accounts. These publications aim to give the public access to information on campaign finance and room to monitor how election participants use their funds (Neina et al., 2021). In an electoral democracy, transparency in campaign finance plays an important role. It allows the public to learn where political funding comes from, to see possible ties of interest between donors and election participants, and to verify whether receipts and expenditures match the campaign activities carried out (Abdullah, 2020).

Yet because campaign finance audits still rely on the documents that election participants submit, the transparency achieved so far remains largely administrative. It falls short of substantive transparency, which would allow the public to judge whether reports match the actual financing of campaigns on the ground.

In terms of accountability, the reporting mechanism has created a relationship of answerability between DPD candidates, who are obliged to provide information, and the KPU, Bawaslu, the KAP, and the public, who carry out oversight. The results indicate that this kind of accountability focuses more on the procedural side than the substantive side. Meeting

administrative obligations, such as submitting reports on time, providing complete documents, and using the correct format, reflects procedural accountability. Substantive accountability, by contrast, requires a system that can ensure the information submitted truly reflects all campaign receipts and expenditures. Because the scope of the KAP's audit is limited, the accountability process cannot yet fully answer whether all campaign transactions have been recorded and reported correctly (Salsabila & Hidajat, 2024).

In terms of credibility, the involvement of external auditors adds value, since the examination is not carried out solely by election participants or election organizers. In this study, the "compliant" status issued by the KAP indicates that, based on the audit procedures performed and the evidence available, no material non-compliance with the rules was found (KPU, 2023c). This status, however, cannot be read as proof that all campaign finance transactions have been identified. There is, therefore, a difference between administrative credibility and substantive credibility. Administrative credibility comes from compliance with auditing procedures. Substantive credibility, on the other hand, requires a system that can ensure written reports match what actually happened during the campaign.

In terms of integrity, the fact that some DPD candidates did not submit their LPPDK shows that the regulatory instruments cannot yet fully guarantee that all election participants provide complete and accurate financial information. A missing LPPDK is not only an administrative problem. It also weakens the ability of the oversight system to obtain a full picture of a campaign's finances. In normative terms, Article 101 of KPU Regulation Number 18 of 2023 requires election participants to provide truthful information in their campaign finance reports. This obligation is reinforced by sanctions for election participants or other parties who knowingly provide false information in campaign finance reports, as set out in Article 120(1) and (2) (KPU, 2023d). However, the findings indicate that the presence of these norms and sanctions does not guarantee honest reporting behavior.

For this reason, the findings indicate that strengthening the integrity of campaign finance reporting cannot rely on improving administrative compliance alone. A change of approach is needed: from a system focused on the completeness of documents to one that can substantively verify the sources and uses of campaign funds. This shift matters so that campaign finance reports become not merely a means of meeting legal obligations but also a mechanism of public accountability that can ensure the transparency, accountability, credibility, and integrity of political finance.

CONCLUSION

This study indicates that the legal framework for campaign finance reporting provides a fairly comprehensive normative basis for achieving transparency and accountability in election financing. In practice, however, DPD candidates in the 2024 election in the Bangka Belitung Islands Province focused primarily on meeting administrative requirements for their reporting. As a result, the reports did not fully represent the candidates' actual campaign finances, and administrative compliance did not automatically reflect the quality, integrity, and credibility of the reporting.

The study also found that verification remains limited to administrative checks and cannot yet test the material truth of the information in campaign finance reports. This creates a gap between the aims of the legal framework and its implementation. The effectiveness of the reporting system therefore depends not only on complete regulations but also on the capacity of oversight to ensure that reports are accurate and accountable.

Based on these findings, three improvements are needed: stronger substantive verification, greater capacity among election participants to manage and report campaign funds, and more effective, risk-based oversight. Reforms to the campaign finance reporting policy should aim not only at administrative compliance but also at transparency, accountability, and integrity in order to strengthen the quality of democratic elections. The findings also point to the need to revise KPU Regulation Number 18 of 2023, particularly Article 66(2). The current provision states that "DPD Candidates may appoint special staff with a background in accounting and/or an accounting services firm to prepare the Campaign Finance Report." It should be amended to read: "DPD Candidates must appoint special staff with a background in accounting and/or an accounting services firm to prepare the Campaign Finance Report." In short, the word "may" (*dapat*) should be changed to "must" (*wajib*).

DISCLOSURE STATEMENT

The author used generative AI tools, ChatGPT (OpenAI) and Claude (Anthropic), in a limited capacity for language editing, translation refinement, and proofreading assistance. All scholarly interpretation, argumentation, and final manuscript validation remain the responsibility of the author.

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