



Analysis of The Level of Compliance With Party X Campaign Funding Reports in Nusa Tenggara Province in The 2024 Election

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Abstrak

Penelitian ini bertujuan untuk menganalisis tingkat kepatuhan laporan dana kampanye partai X di provinsi Nusa Tenggara pada pemilu 2024. Penelitian ini dilakukan untuk mengevaluasi sejauh mana partai X mematuhi peraturan dan ketentuan yang ditetapkan oleh Komisi Pemilihan Umum (KPU) terkait pelaporan dana kampanye. Metode penelitian yang digunakan adalah audit kepatuhan dengan pendekatan kuantitatif dan kualitatif. Analisis dilakukan dengan membandingkan data laporan dengan peraturan yang berlaku untuk mengidentifikasi tingkat kepatuhan dan pelanggaran yang terjadi. Analisis ini mencakup berbagai aspek penting seperti saldo awal dan akhir Rekening Khusus Dana Kampanye (RKDK), penerimaan dan pengeluaran dana kampanye, serta kepatuhan terhadap asersi-asersi yang telah ditentukan. Hasil penelitian menunjukkan bahwa hasil audit kepatuhan dari 23 kabupaten pada partai X di provinsi Nusa Tenggara sebanyak 13% dinyatakan patuh dan 87% dinyatakan tidak patuh. Terdapat beberapa temuan ketidakpatuhan terhadap peraturan pelaporan dana kampanye oleh beberapa kabupaten di provinsi Nusa Tenggara. Ketidakpatuhan ini umumnya terkait muatan informasi dalam Laporan Awal Dana Kampanye (LADK) dan Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK). Temuan ini menekankan pentingnya peningkatan pemahaman dan penegakan hukum yang lebih ketat untuk memastikan transparansi dan akuntabilitas dalam pelaporan dana kampanye. Faktor-faktor yang menyebabkan ketidakpatuhan tersebut antara lain seperti kurangnya pemahaman terhadap peraturan dan minimnya penegakkan hukum yang ada. Penelitian ini menyimpulkan bahwa peningkatan pelatihan dan sosialisasi mengenai regulasi pelaporan dana kampanye perlu dilakukan untuk memastikan partai politik memahami dan mematuhi peraturan yang ada, sehingga tercipta proses pemilu yang lebih transparan.

Abstract

This study aims to analyze the compliance level of party X's campaign finance reports in the Nusa Tenggara province during the 2024 elections. The study was conducted to evaluate the extent to which party X complies with the regulations and provisions set by the General Elections Commission (KPU) regarding campaign finance reporting. The research method used is compliance auditing with a quantitative and qualitative approach. Analysis is carried out by comparing report data with applicable regulations to identify the level of compliance and violations that occur. This analysis includes various important aspects such as the opening and closing balances of the Special Campaign Funds Account (RKDK), campaign funds receipts and expenditures, and compliance with the predetermined assertions. The research results show that the results of the compliance audit from 23 districts in party X in the Nusa Tenggara province, 13% were declared compliant and 87% were declared non-compliant. There were several findings of non-compliance with campaign finance reporting regulations by several districts in the Nusa

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Tenggara province. This non-compliance is generally related to the content of information in the Initial Campaign Funds Report (LADK) and the Campaign Funds Receipts and Expenditures Report (LPPDK). These findings emphasize the importance of increasing understanding and stricter law enforcement to ensure transparency and accountability in campaign finance reporting. The factors causing non-compliance include, among others, a lack of understanding of the regulations and the lack of law enforcement that exists. This study concludes that increased training and socialization on campaign finance reporting regulations is necessary to ensure that political parties understand and comply with existing regulations, resulting in a more transparent election process.

Introduction

Election general own connection tightly with life democracy . In democratic countries, elections is system election generally regulated by the constitution and the Basic Law. Participation all the people in choose candidate who will lead government is form operate system democracy. Article 22E paragraph 1 of the 1945 Constitution states that every five years very Election will held in a way direct, public, free, confidential, honest and fair (Luber Jurdil). This matter confirm importance implementation election with principle honest and fair. Openness in management finance become key in prevent campaign finance fraud.

Effective use of campaign funds become aspect important in context democracy . Party political responsible answer on use of campaign funds the as entities that utilize public funds in amount big . Transparency and compliance in campaign finance reporting required For avoid suspicion public to misuse of campaign funds . Published campaign finance reports to public must contains relevant data , can trustworthy , easy understand and can insured answer . Regulation Commission General Election (PKPU) no. 18 of 2023 regulates about campaign finance reporting that includes Initial Campaign Finance Report (LADK), Report Campaign Fund Receipts and Expenditures (LPPDK), and Reports Reception Campaign Fund Contributions (LPSDK).

When report use of campaign funds , often there problem non-compliance by participants election. Audit results of campaign finance reports party X in Nusa Tenggara province in the 2024 election shows Still exists Disobedient to rule campaign finance reporting. Disobedient This covers period closing of the RKDK which is not in accordance with different regulations, LADK and LPPDK periods with period set time, as well transaction expenditure that is not be equipped with possible evidence accountable. Condition This can open opportunity happen cheating in the end can leads to action corruption.

The novelty of this study lies in the comprehensive analysis of the level of compliance of campaign fund reporting of Party X in the Province of Nusa Tenggara in the 2024 Election, which was carried out using the latest regulations, namely PKPU No. 18 of 2023 and KKPU No. 1815 of 2023. This study integrates quantitative and qualitative approaches in the compliance audit method to identify various forms of violations, such as non-compliance with the reporting period and non-compliance with the ending balance of the campaign fund account. By focusing on one province and a specific type of violation, this study makes a significant contribution to increasing understanding of the factors causing non-compliance and the importance of transparency and accountability in campaign fund reporting, which are rarely the main focus in previous studies.

The research gap in this study can be formulated as follows: Although transparency and accountability in campaign fund reporting are important elements in the democratic process, research analyzing the level of compliance with campaign fund reporting in Indonesia is still limited, especially in the context of the implementation of the latest regulations, such as PKPU No. 18 of 2023 and KKPU No. 1815 of 2023. In addition, previous studies tend to be general in nature and do not focus on in-depth evaluation of specific compliance at the regional level, such as the Nusa Tenggara Province. This study fills this gap by analyzing in detail various forms of non-compliance at the district level and revealing the causal factors, which provides practical guidance for improving compliance and transparency in campaign fund reporting.

Audit campaign finance reports needed To use ensure that campaign finance reporting done has in accordance with provision applicable laws and regulations. Audit campaign finance reports must held as effort prevent happen Disobedient. In auditing campaign finance reports, available possible guidelines used by auditors viz Regulation Commission General Election (PKPU) No. 18 of 2023 and Commission Decision General Election (KKPU) no 1815 of 2023. In this Decree containing guidelines technical as reference carrying out audits of campaign finance reports submitted by participants election general.

Analysis level obedience campaign finance reporting must done with objective evaluate the extent of the participants election obey regulations set by the Commission General Election (KPU). This process important done For guard fair, transparent and democratic elections as well as push obedience to existing regulations set. Additionally, analysis campaign finance this can also be done help identify violation or lack in necessary campaign

finance reporting repaired For increase integrity and trust in system election. Researcher use formulation problem about how level obedience campaign finance report party X in Nusa Tenggara Province in the 2024 election.

Method

Study This use method mixture. Mixed method is connecting combination between quantitative with qualitative in One study so that more data is obtained comprehensive, valid and objective (Sugiyono, 2020). Mixed method consists from three stages main, that is p data collection and analysis, identification as well as integration findings, up to make conclusion, with apply two methods in a way parallel in One studies or study. That is, approach This involve data collection, data analysis, and mixing quantitative and qualitative the goal For strengthen conclusion from study because of the data obtained more complete.

Technique Data collection takes the form of documentation and interview. Eko (2020) defines documentation as A method For gather data with method study various relevant documents . Required documents in study This includes Regulation Commission General Election (PKPU) No. 18 in 2023, Commission Decision General Election (KKPU) No. 1815 in 2023, and Compliance audit results campaign finance report. Method interview is technique proper data collection used in study For objective certain like studies introduction To use identify problems that will researched more further, as well For dig information deep from respondents in limited quantity. In research This interview held in a way systematic with focus understand information related with campaign finance report participant 2024 election (Sugiyono, 2020).

Results and Discussion

In accordance with KKPU No. 1815 in 2023 about guidelines technical carrying out audits of campaign finance reports participant election general obtained results compliance and non-compliance districts in the province of Nusa Tenggara in party X. Based percentage level compliance in every districts in Nusa Tenggara province , the majority obtain percentage level compliance is in the range of 90-97%. A number of regency such as C, D, and I reach level indicating 100%.



Figure 4.1 Circle Diagram Districts C, D, and I
 Source: Processed Data, 2024

In research this , found various type Disobedient . In district A, non compliance was found covers period recorded closing of the RKDK February 21 , 2024 should be February 23-28 2024 and balance the end of RKDK in LADK is different with those in the RKDK with the difference is IDR 14,362 so produce percentage level compliance 94%. District B non-compliance happen in form balance final RKDK in LADK is IDR 30,000,000 while in RKDK IDR 0, balance.

The final RKDK in LPPDK is Rp. 0 while in RKDK it is Rp. 72,500 so obtained percentage level his obedience by 94%. Temporary that is , district E type non- compliance found more various , in the form of NPWP which is listed on LADK and LPPDK is not in accordance with party X's NPWP as well period listed LADK bookkeeping December 17 2022 -November 25 2023 which should be December 17 2022 January 6 2024 and the LPPDK period listed is December 17 2022 - February 22 2024 so result level obedience only reached 87%.

District F, non- compliance identified form difference balance the final RKDK in LADK is Rp. 0 while in RKDK it is Rp. 78,000 and the balance end of RKDK in LPPDK amounting to IDR 0 while in RKDK IDR 67,000 resulted in level obedience by 94%. In district G non-compliance was found that is The nominal difference between RKDK in LADK and RKDK is IDR 202,653, period recorded LADK bookkeeping December 17 2022 - January 5 2024 which should be December 17 2022 - January 6 2024 and the balance final RKDK in LPPDK is IDR -190,824,910 while in RKDK it is 130,824 so obtain percentage level 90% compliance . Temporary district H did Disobedient form difference balance initial RKDK in

LADK is IDR 3,000,000 while in RKDK IDR 100,000 and the balance final RKDK in LPPDK is IDR 4,086,000 while in RKDK it is IDR 0 so result level obedience reached 94%.

In District J obtained level 97% compliance with Disobedient form period the closing of the RKDK recorded on February 22 2024 should be February 23-28 2024. Meanwhile district K shows Disobedient form difference balance final RKDK in LPPDK is IDR 250,000 while in RKDK it is IDR 19,500, with level obedience by 97%. District L did Disobedient form difference in nominal RKDK in LADK with difference of IDR 43,000 due to costs administration and interest , nominal difference between LPPDK and RKDK with difference of IDR 43,000 as well there is non - expenditure of campaign funds recorded in LPPDK so obtain percentage level 90% compliance.

District M shows Disobedient form period recorded closing of the RKDK February 22 2024 should be February 23-28 2024 and it is transaction receipts and expenditures from legislative candidates in the LPPDK who do not be equipped proof supporting , with level obedience by 94%. Whereas district N, non compliance happen Because period recorded closing of the RKDK February 22 , 2024 should be February 23-28, 2024 and the difference balance final RKDK in LPPDK was IDR -15,101,662.87 while in RKDK it was IDR 152,540, resulting in level obedience by 94%. District O experienced Disobedient in the form of NPWP which is listed in LADK and LPPDK is not in accordance with party X's NPWP , so level his obedience reached 94%.

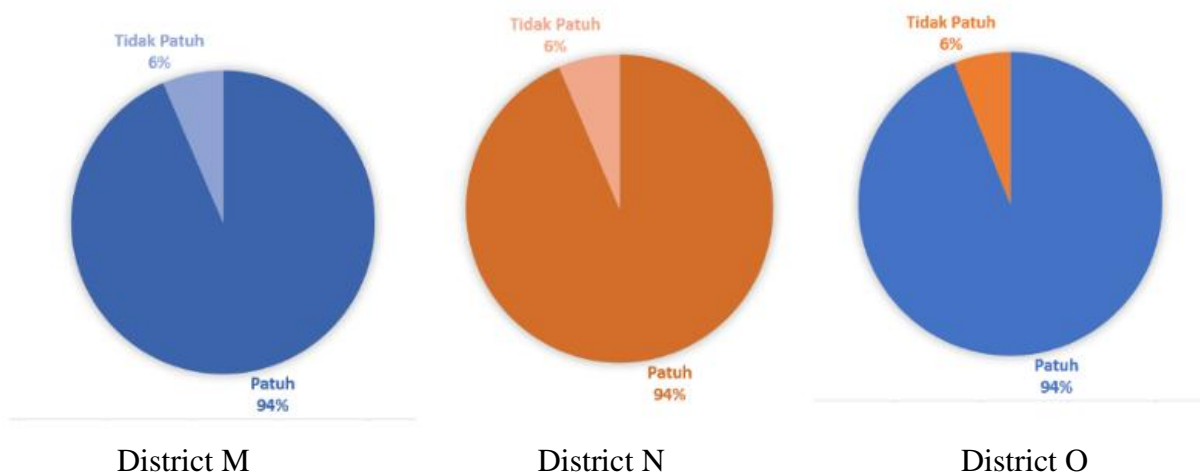


Figure 4.2 Circle Diagram Districts M, N, and O

Source: Processed Data, 2024

District P shows Disobedient in form period LPPDK bookkeeping recorded 17 December 2022 – 10 February 2024 should be 17 December 2022 – 22 February 2024 so level obedience by 97%. District Q experienced non - compliance includes nonconformity period LADK bookkeeping is recorded December 17 2022 - January 5 2024 which should be December 17 2022 - January 6 2024, there is transaction receipts and expenditures from legislative candidates in LADK and LPPDK who do not be equipped with proof supporter so that level his obedience reaches 90%. District R shows Disobedient form period recorded closing of the RKDK February 22 , 2024 should be February 23-28, 2024 and period recorded LADK bookkeeping December 17 2022 - January 5 2024 which should be December 17 2022 – January 6 2024 so produce level obedience amounting to 94%. 17 December 2022 - 6 January 2024 so produce level obedience by 94%.

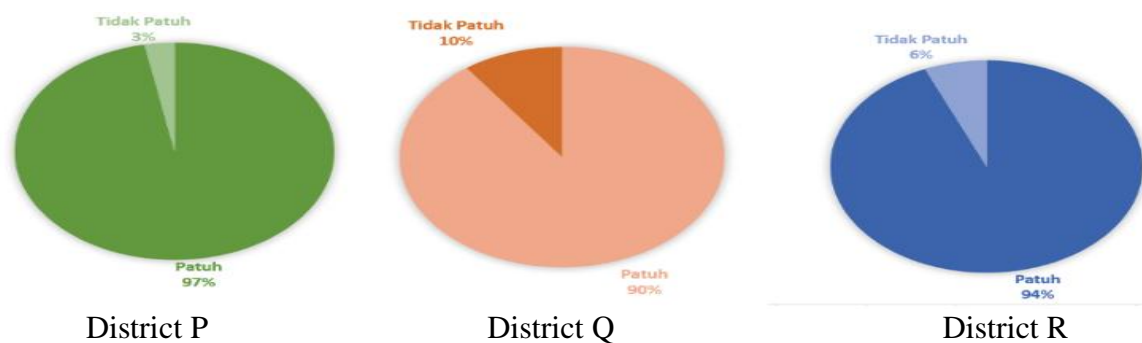


Figure 4.3 Circle Diagram Districts P, Q, and R
 Source : Processed Data , 2024

District S experienced Disobedient form difference RKDK numbers listed in LADK and LPPDK with those in RKDK and letters closing account , as well exists transaction receipts and expenditures from legislative candidates in LADK and LPPDK who do not be equipped with proof supporter so that level obedience by 84%. T district shows Disobedient form The difference in nominal RKDK in LADK is IDR 78,000 while in RKDK IDR 1,378,000 and the difference in nominal balance end of LPPDK with RKDK with difference of IDR 1,539,000 so produce percentage level obedience by 94%. U District did Disobedient form exists donation from party politics in LADK and LPPDK are not recorded in the RKDK, period the closing of the RKDK recorded on March 13 2024 should have been February 23 28 2024, no convey proof closing of the RKDK, as well RKDK information presented in LADK and LPPDK is not in accordance with those presented in the RKDK so level his obedience reached 84%.

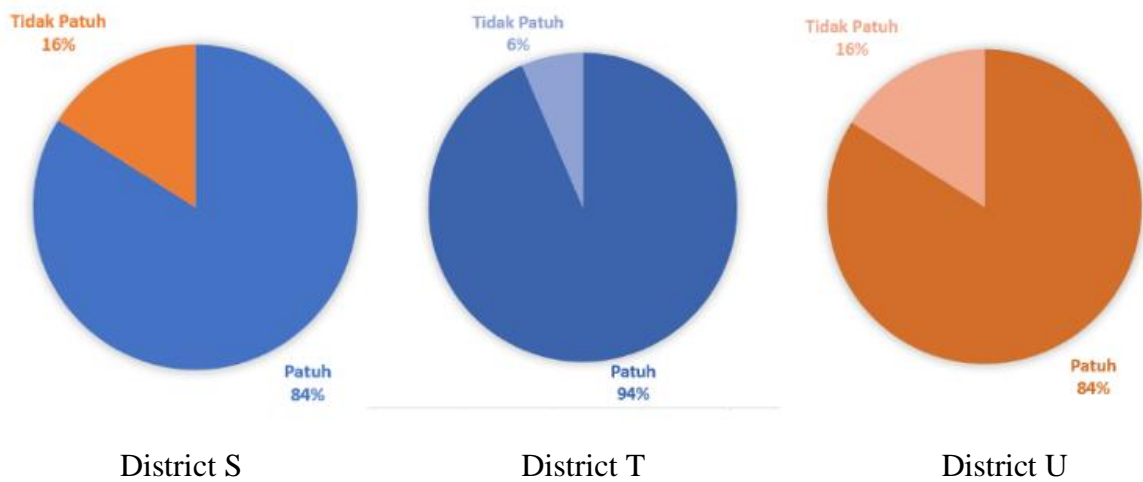


Figure 4.4 Circle Diagram Districts S, T, U

Source: Processed Data, 2024

In district V shows Disobedient form No can ensure balance closure of RKDK in LADK and LPPDK with RKDK, as well period recorded LADK bookkeeping December 17 2022 – December 30 2023 which should be December 17 2022- January 6 2024 and the LPPDK period listed December 17 2022 – February 10 2024 should be December 17 2022 – February 22 2024 which is not in accordance with provision so that level obedience only 87%. W District experienced Disobedient form No convey proof closing of RKDK and period LPPDK bookkeeping listed December 17 2022 – February 20 2024 should be December 17 2024 – February 22 2024 so level obedience by 94%. Explanation more carry on related non-compliance carried out by each district can see attachment 2 and evidence Disobedient contained in attachment 3.

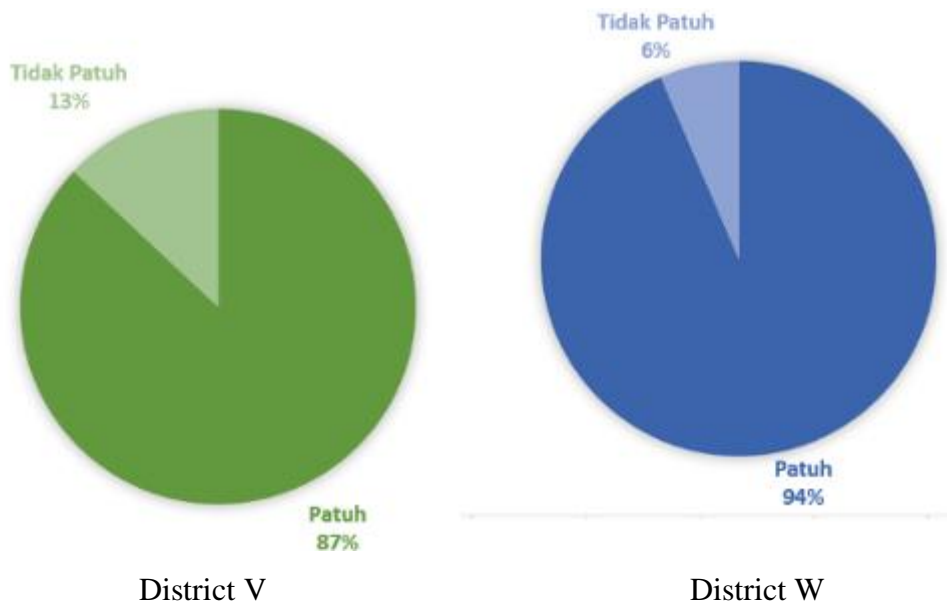


Figure 4.5 Circle Diagram Districts V and W

Source: Processed Data, 2024

Based on description above , yes accumulated in a way whole that level obedience party X from 23 districts in Nusa Tenggara province only reaching 13% of districts that have obey regulation campaign finance reporting . Meanwhile, 87% of districts other stated No obedient Because No obey existing regulations . This matter show necessity steps Serious For increase compliance and ensuring transparency in financing campaign . Details more carry on about findings This can seen in attachment 1.

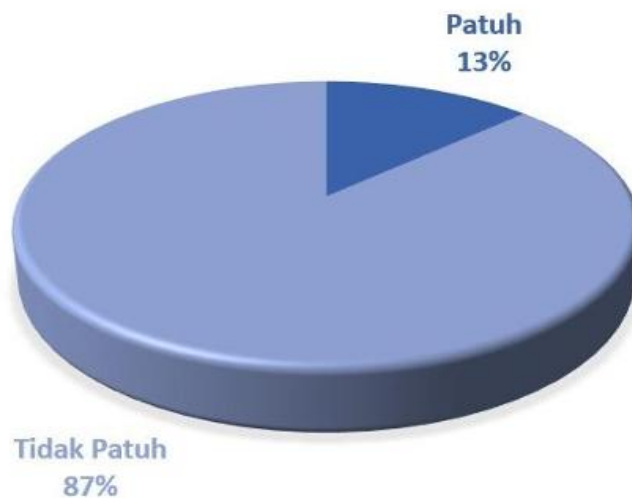


Figure 4.6 Percentage Results Campaign Finance Report Party X in NT Province

Source: Processed Data, 2024

Based on results inspection against 31 indexes, the index that is violated namely index 3 and 4 each 2%, index 5 as much as 12%, index 6 as much as 4%, index 7 as much as 24%, index 8 as much as 10%, index 10 as much as 4%, index 20 as much as 26%, index 21 as much 8%, index 23 as much as 6% and index 31 as much as 2%.

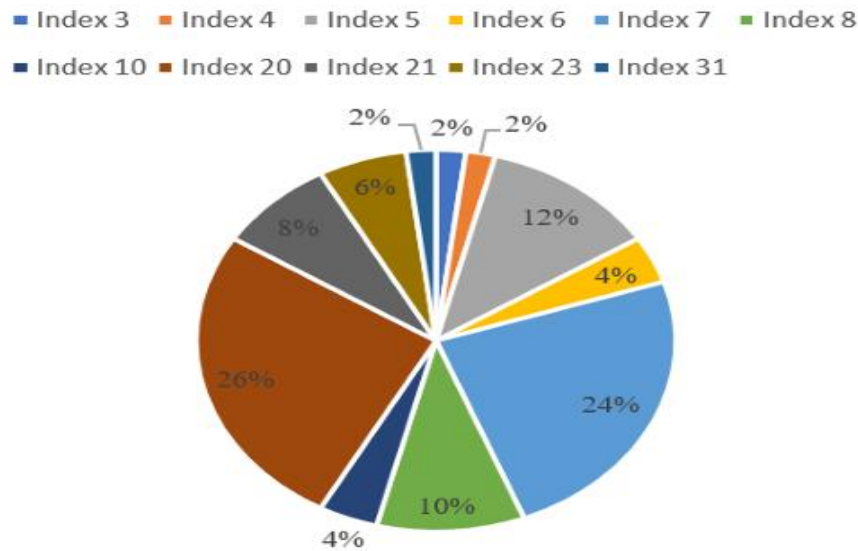


Figure 4.7 Percentage type of index violated
Source: Processed Data, 2024

Table 4.1 Criteria Violated Compliance

No	Index Type	Many Districts Violate
1.	Index 3	1
2.	Index 4	1
3.	Index 5	6
4.	Index 6	2
5.	Index 7	12
6.	Index 8	5
7.	Index 10	2
8.	Index 20	13
9.	Index 21	4
10.	Index 23	3
11.	Index 31	1

Source: Processed Data, 2024

From table above, the most frequent index violated is the corresponding index 20 with load LPPDK information with percentage reached 26%. index 7 is in order second as frequent assertions violated that is as many as 24% are related with load LADK information. Findings This show that Party X in the lot districts in Nusa Tenggara province not yet obey regulation campaign finance reporting with Good. This matter can caused by various factors, such as lack of understanding to regulations, weaknesses system and the minimum enforcement existing laws. Need exists attention Serious for parties and parties authorized related For can increase obedience to existing regulations for transparency and accountability in financing campaign. Can concluded, the findings of this audit show that there is Lots Disobedient on campaign finance reporting by Party X in Nusa Tenggara province. Required effort collective from various party For increase compliance and ensuring transparency in financing campaign.

Conclusion

Based on the discussion above, it can be concluded that:

1. Compliance level campaign finance report from 23 districts in Nusa Tenggara province in the 2024 election shows that only 13% stated complied, while 87% stated No obey. Disobedient This caused on nonconformity with existing regulations arranged in PKPU No. 18 of 2023 and KKPU no. 1815 of 2023.
2. There is a number of findings Disobedient to regulation campaign finance reporting. Disobedient This related period LADK and LPPDK reporting, balance end in RKDK no in accordance with those in LADK and LPPDK as well NPWP listed No in accordance with party X's NPWP.
3. This research has important implications in encouraging increased transparency and accountability of campaign finance reporting in Indonesia, especially at the regional level such as the Nusa Tenggara Province. Practically, the results of this study can be used by political parties and the KPU to improve reporting mechanisms through training, socialization, and strengthening supervision and law enforcement. Theoretically, these findings enrich the literature related to compliance audits in the context of elections, providing new perspectives on the challenges of implementing the latest regulations such as PKPU No. 18 of 2023. In addition, policy implications include recommendations to strengthen regulations, apply stricter sanctions, and utilize technology to support more

accurate reporting. Ultimately, this study contributes to efforts to increase public trust in the election process and democracy in Indonesia.

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