

# Implementation of PKPU Regulation Number 18 of 2023 Regarding Campaign Funding Reports ABC Party in City X In The 2024 Election

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## Abstract

*This research aims to identify the implementation of Regulation PKPU No. 18 of 2023 concerning the Campaign Fund Reports of Party ABC in City X during the 2024 election. In conducting honest, fair, and transparent elections, the submission of campaign fund reports is a crucial aspect. However, in practice, the transparency and accountability of campaign fund reports often face various challenges. This research focuses only on the Special Campaign Fund Account (RKDK), Initial Campaign Fund Report (LADK), Report on Campaign Fund Donations (LPSDK), and Campaign Fund Receipt and Expenditure Report (LPPDK) from Party ABC in City X. The research method used is a qualitative descriptive approach. Data were obtained through in-depth interviews with relevant informants and document analysis related to campaign fund reports. The results show that although Regulation PKPU No. 18 of 2023 has been implemented, there are still some challenges in its implementation. Some of these challenges include the uploading of documents not according to the predetermined schedule, inconsistencies in the Initial Campaign Fund Report, and discrepancies in cash balances in the Campaign Fund Receipt and Expenditure Report.*

**Keywords:** PKPU Regulation Number 18 of 2023, Campaign Funds, 2024 Election, Transparency, Campaign Fund Audit.

## Abstrak

Penelitian ini bertujuan untuk mengidentifikasi implementasi Peraturan PKPU No. 18 Tahun 2023 tentang Laporan Dana Kampanye Partai ABC di Kota X pada Pemilu 2024. Dalam menyelenggarakan pemilu yang jujur, adil, dan transparan, penyampaian laporan dana kampanye merupakan aspek krusial. Namun, dalam praktiknya, transparansi dan akuntabilitas laporan dana kampanye seringkali menghadapi berbagai tantangan. Penelitian ini hanya berfokus pada Rekening Khusus Dana Kampanye (RKDK), Laporan Awal Dana Kampanye (LADK), Laporan Sumbangan Dana Kampanye (LPSDK), dan Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) dari Partai ABC di Kota X. Metode penelitian yang digunakan adalah pendekatan deskriptif kualitatif. Data diperoleh melalui wawancara mendalam dengan informan terkait dan analisis dokumen terkait laporan dana kampanye. Hasil penelitian menunjukkan bahwa meskipun Peraturan PKPU No. 18 Tahun 2023 telah diimplementasikan, masih terdapat beberapa tantangan dalam implementasinya. Beberapa tantangan tersebut antara lain pengunggahan dokumen yang tidak sesuai jadwal, inkonsistensi dalam Laporan Awal Dana Kampanye, dan perbedaan saldo kas dalam Laporan Penerimaan dan Pengeluaran Dana Kampanye.

**Kata Kunci:** Peraturan PKPU Nomor 18 Tahun 2023, Dana Kampanye, Pemilu 2024,

## **Introduction**

Indonesia adheres to a democratic system in state management. Indonesia implements modern democracy with a representative system of people's representation, considering that it is not possible to run government directly by all the people in the current era. Elections to elect legislative members include elections for members of the DPR, Provincial DPRD and Regency/City DPRD. The implementation of the democratic system in Indonesia is reflected in election activities, one of which is the election of legislative members which involves people's participation in selecting legislative candidates who will lead the government. The election begins with a series of candidate campaigns, where they have the opportunity to introduce themselves, explain their vision and mission, and promise the work program they will implement if elected. The campaign process is usually carried out across a wide area with the aim of gathering support from a large number of voters. The scale of the area covered by the campaign will have an impact on the required campaign funds.

Currently, campaign funding by both political parties and candidates in elections in Indonesia is still considered irregular and unbalanced. One of the factors that clearly contributes to the view that campaign fund contribution reports are irregular and unbalanced is the lack of transparency in reporting campaign fund donations by candidates to the General Election Commission (KPU), which are then not announced openly to the public. The lack of transparency in submitting campaign fund contribution reports by election participants has indirectly violated the principles of general elections, especially the principle of honesty due to the failure to implement transparency in reporting campaign funds

To ensure transparency and accountability in campaign funding sources, regulations have been made by the General Election Commission (KPU) as the organizer of election activities. There are two regulations used as a reference in the implementation of General Elections, namely PKPU No. 18 of 2023 concerning General Election Campaign Funds and KKPU no. 1815 of 2023 concerning Technical Guidelines for Implementing Audits of Campaign Fund Reports for General Election Participants, then there is a new regulatory revision, namely KPU Decree 210 of 2024. This regulation aims to regulate campaign funds to avoid misuse of various irregularities. This regulation is also a guideline for Public Accounting Firms (KAP) appointed by the General Election Commission (KPU) in conducting audits of Campaign Fund Reports for general election participants. However, in practice the delivery of Campaign Finance Reports to the public as a form of honest, fair and transparent election activities has not yet been fully implemented. Several things are still covered up by election participants in reporting receipts and expenditures of campaign funds, such as discrepancies between the amount of receipts and expenditures and existing supporting evidence, errors in inputting figures, and delays in uploading documents in Sikadeka.

Based on the background above, the problem formulation obtained is how to implement PKPU regulation no. 18 of 2023 regarding the ABC Party Campaign Fund Report in City X in the 2024 election. The limitation of the problem in this research is

that the scope of the research only focuses on the Special Campaign Fund Account (RKDK), Initial Campaign Fund Report (LADK), Campaign Fund Contribution Report (LPSDK), and Campaign Fund Receipt and Expenditure Report (LPPDK) from parties. ABC in City.

## **Method**

The method used in this research is a descriptive qualitative approach. Descriptive qualitative research was carried out to explain existing research without manipulating the data on the variables studied through direct interviews (Bahri, 2017: 73). According to (Merriam & Baumgartner, 2020) qualitative research is a research method that in-depth and comprehensively describes a phenomenon or issue. This approach focuses on a deep understanding of the context and complexity of the phenomenon. In the context of the research to be conducted, what will primarily be considered are the results of interviews and documentation, with an emphasis on analysis and conclusions regarding the implementation of the ABC Party Campaign Finance Report regulations in City X for the 2024 election. The method used by the author in obtaining information to prepare the final assignment report is interview and documentation.

## **Results and Discussion**

PKPU No.18 of 2023 concerning reporting campaign funds has been implemented to ensure honesty in the 2024 elections. This includes implementing transparency regarding the use of campaign funds by candidates participating in the ABC party election in City X to the public, especially the general public. The ABC Party has an obligation to prepare Campaign Finance Reports in accordance with applicable regulations. Based on the results of interviews with auditors and the results of audit work papers on the ABC Party Campaign Fund Report in City X, it can be divided into RKDK, LADK, LPSDK and LPPDK.

### ***Special Campaign Fund Account***

Based on PKPU No. 18 of 2023 concerning Special Campaign Fund Accounts (RKDK) can clearly be seen in attachment 1. At the opening of Article 37 paragraph (2), the ABC Party RKDK that has been received is opened in the name of the ABC Party RKDK. According to Article 37 paragraph (3), the ABC Party opens the RKDK on 02 November 2023, where the campaign period starts on 28 November 2023, so it does not exceed the limit for opening the

RKDK. The opening of the RKDK begins on December 14 2022 until November 27 2023. Article 37 paragraph (4) and paragraph (8) explains that the auditor has requested a cover letter for opening the RKDK from the liaison officer (lo) of the ABC Party in city X. Based on the LADK and The LPPDK number obtained by the RKDK is the same as the number listed in the RKDK and/or account closure letter issued from the bank opening the RKDK.

In the management section of Article 37 paragraph (6), Article 36 paragraph (1) and Article 37 paragraph (10) in the attached letter of assignment, the RKDK is managed by Mr. S who is the administrator of the ABC Party in city X. In the LADK that has been received there are donations from political parties and legislative candidates. All revenue transactions have been recorded in the RKDK.

In the closing part of Article 38 paragraph (1) and paragraph (2) regarding confirmation of closed accounts, where the RKDK is closed on February 22 2024, this

is not in accordance with PKPU No. 18 of 2023 which can be seen in detail in attachment 5. According to Article 38 paragraph (5), proof of the closure of the RKDK in the form of a statement letter from the Commercial Bank has been 19 submitted to the KPU/Provincial KPU/ Regency/City KPU via sikadeka on February 28 2024, where the date is 6 (six) days later than the specified date.

Based on the results of the interview and the results of the examination working paper, it was stated that the ABC Party's RKDK in article 38 paragraphs (1) and (2) of the ABC Party was declared inappropriate because the RKDK was closed on February 22 2024, this is not in accordance with PKPU No. 18 of 2023. The deadline for closing the RKDK is 23 February 2024 to 28 February 2024. In article 38 paragraph (5) it is stated that it is in accordance, this is because non compliance is immaterial because the submission is one with the submission of the LPPDK and other reports.

### ***Initial Campaign Finance Report***

Based on PKPU No.18 of 2023 concerning Initial Campaign Fund Reports (LADK), it can be clearly seen in attachment 2. Based on Article 46 paragraph (1) the ABC Party is declared not suitable, where there is different information, namely, there is a transaction of receipts from Legislative Candidates of IDR 2,200 ,000 but was recorded in LADK as IDR 2,000,000, so IDR 200,000 has not been recorded in LADK and RKDK. The total balance in RKDK is IDR 233,423,706.14, while the total balance in LADK is IDR 230,475,000, so there is a balance difference of IDR 2,673,706.14. Apart from that, admin fees, profit sharing and taxes are not recorded in LADK amounting to IDR 51,294.59. For clear evidence, see attachments 6 and 7. Then there are expenses for face-to-face meetings amounting to IDR 2,925,000 which were recorded in the LADK but not recorded in the RKDK which can be seen in attachments 7 and 8.

In the accounting period of Article 47 paragraph (2) in accordance with the ABC Party's LADK, the accounting period is 17 December 2022 to 6 January 2024, this is in accordance with applicable regulations. Article 43 paragraph (3), campaign finance bookkeeping is separate from the financial bookkeeping of the ABC Party concerned. On Article 43 paragraph (6), according to the results of all tests, regarding the form and amount of receipts and expenditures in LADK is in accordance and is accompanied by scans of supporting evidence. On Article 47 paragraph (6), 47 paragraph (7), 47 paragraph (8), and 47 paragraph (10), on ABC Party LADK forms 1, 2, 3, 4, 5, and 7 signed by the Chairman and Treasurer of the Party level province and form 6 signed by the legislative candidate concerned. A statement of responsibility for the LADK has been attached to the political party's LADK form 7.

In the completeness and adjustment section of Article 51 paragraph (3), the ABC Party has submitted the LADK which was uploaded via sikadeka. Based on Article 51 paragraph (4), based on the receipt for the submission of the ABC Party's LADK from the KPU of city X, it was submitted to the KPU of city In article 51 paragraph (7), based on the document attached to the sikadeka, the ABC Party does not have an improved LADK. Based on article 51 paragraph (5) the ABC Party did not upload the revised LADK to Sikadeka. In Article 47 paragraph (4) the ABC Party has completed supporting documents for each LADK and submitted them to the KPU, Provincial KPU or Regency/City KPU.

Based on the results of the interview and the results of the examination work paper, it was stated that the ABC Party's LADK in article 46 paragraph (1) was not in accordance with PKPU No. 18 of 2023. Political Parties participating in the election

prepared LADK which contained inappropriate information, one of which was the RKDK.

### ***Campaign Fund Contribution Report***

In PKPU No. 18 of 2024 concerning Reports of Campaign Fund Contributions (LPSDK) in article 49 paragraph (1), article 52 paragraph (2), article 52 paragraph (4), and article 49 paragraph 92) based on sikadeka, the ABC Party does not have LPSDK due to donations only comes from political parties and legislative candidates as stated in the LADK and LPPDK.

Based on the results of the interview and the results of the examination work paper, it is said that the ABC Party in city X does not have an LPSDK, therefore this LPSDK examination procedure is not relevant to carry out.

Table 4.1 PKPU Number 18 of 2023 concerning LPSDK

No.	Basic Information	Key points	Related Regulations	Criteria	Suitability	
					In accordance	It is not in accordance with
1	LPSDK	Information on load	Article 49 paragraph (1)	LPSDK contains: 1) Donor identity 2) Donation amount	√	
		Completeness and Delivery	Article 52 paragraph (2)	Political participating elections parties in at the central, provincial and district/city levels are obliged to submit LPSDK to the KPU. Submission of LPSDK documents is done by uploading the documents via Sikadeka.	√	
			Article 52 paragraph (4)	The LPSDK submission time starts from the beginning of the campaign period and lasts until 1 (one) day after the campaign period ends.	√	
			Article 52 paragraph	The LPSDK submission time starts from the beginning of the campaign period and lasts until 1 (one) day after the campaign period ends.	√	

			Article 49 paragraph (2)	The contents of the LPSDK submitted must be complete, including LPSDK from other parties, individuals, groups, and companies and/or nongovernmental business entities.	√	
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Source: Processed Data, 2024

### ***Campaign Fund Receipt and Expenditure Report***

In PKPU No. 18 of 2024 concerning Campaign Fund Receipt and Expenditure Reports (LPPDK) can be seen clearly in attachment 3. In article 50 paragraph (1) the ABC Party is declared unsuitable because there is different information, namely the cash balance in the RKDK stated in the LPPDK is IDR 43,957.26 while the RKDK is Rp. 0, this is not in accordance with PKPU No. 18 of 2023 Article 50 paragraph 1, namely that political parties participating in the election prepare LPPDK which contains information, one of which is the RKDK. Evidence can be seen clearly in attachment 9.

In the accounting period of article 50 paragraph (2), the ABC Party has complied with the LPPDK accounting period, namely December 17 2022 to February 22 2024. Article 43 paragraph (3) based on the ABC Party LPPDK, transactions are campaign fund transactions, not political party financial bookkeeping. Article 43 paragraph (6) based on the results of testing receipts and expenditures at LPPDK, recording the form and amount of receipts and expenditures is appropriate and accompanied by supporting evidence. Article 50 paragraph (6), 50 paragraph (7), 50 paragraph (8), and 50 paragraph (10), namely the ABC Party LPPDK form Model-LPPDK political party forms 1,2,3,4,5 and 7 signed by the Chairman and Provincial Party Treasurer, as well as form 6 signed by each legislative candidate concerned. The statement of responsibility for the LPPDK is in form 7.

On completeness and delivery Article 53 paragraph (3) The ABC Party has sent LPPDK data and documents which have been uploaded via Sikadeka. Article 53 paragraph (4) LPPDK and reports related to the ABC Party were uploaded to Sikadeka on February 28 2024, this is in accordance with applicable regulations, namely the final deadline for submission of the LPPDK is February 29 2024. Article 50 paragraph (4) and Article 53 paragraph (6) submission of LPPDK is in accordance with applicable regulations.

In the source/classification and identity of contributors section in article 31 paragraph (1), article 33 paragraph (1), article 33 paragraph (2), article 32 paragraph (8), article 49 paragraph (2), article 36 paragraph (3), and article 36 paragraph (5) concerning campaign fund donations to the ABC Party is in accordance with existing provisions.

In the section for recording donations received in article 34 paragraphs (1) and (2) in the ABC Party LPPDK, there are no donations that exceed the limit for receiving donations, because donations come from political parties and legislative candidates. In article 34 paragraph (5), based on the existing LPPDK, there are no prohibited donations, so there is no list of prohibited donations according to the provisions.

The limits on campaign fund expenditure in article 41 paragraph (1) and article 34 paragraph (4) concerning campaign expenditure for ABC Party legislative

candidates are in accordance with applicable regulations.

Based on the results of the interview and the results of the inspection work paper, it was stated that the LPPDK of the ABC Party in City 18 of 2023, because the political parties participating in the election prepared LPPDK which contained information that was not in accordance with the RKDK.

### ***Audit Results of ABC Party Campaign Fund Reports in City***

After carrying out the inspection, KAP Soebandi & Partners revealed that there was material non-compliance with PKPU regulation no. 18 of 2023 in reporting campaign funds applicable to the ABC Party in City X for the period 17 December 2022 to 22 February 2024, including:

1. There are findings regarding the closure of the RKDK which is not in accordance with PKPU No. 18 of 2023 Article 38 Paragraph 2. The closure of the RKDK will be carried out on February 22 2024, while regulations require closing on February 23 2024 to February 28 2024.
2. Information mismatch found in LADK. There is a receipt transaction from legislative candidates amounting to IDR 2,200,000 which is recorded in LADK amounting to IDR 2,000,000 (2x IDR 1,000,000). Expenditures for face-to-face meetings amounting to IDR 2,925,000 were not recorded in the RKDK. Apart from that, admin fees, profit sharing and taxes amounting to IDR 51,294.59 were also not recorded in LADK. This is contrary to PKPU No. 18 of 2023 Article 46 Paragraph 1 which requires LADK to contain RKDK information.
3. There are differences in the cash balance information in the RKDK stated in the LPPDK. The cash balance in LPPDK was recorded at Rp. 43,957.26, while in RKDK no value was stated (Rp. 0). This is not in accordance with PKPU No. 18 of 2023 Article 50 Paragraph 1 which requires LPPDK to contain RKDK information.

### **Conclusion**

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

The implementation of regulations on the RKDK, LADK and LPPDK of the ABC Party in City 18 of 2023. The ABC Party in City X does not have LPSDK and is in accordance with PKPU regulation no. 18 of 2023 because donations only come from political parties and legislative candidates. The discrepancy can be explained as follows:

- The RKDK does not comply with Article 38 paragraph (1) and Article 38 paragraph (2) because uploading documents is done early, so it does not comply with the predetermined schedule.
- The LADK does not comply with Article 46 paragraph (1) due to incompatibility of information in the RKDK and LADK.
- The LPPDK does not comply with Article 50 paragraph (1) because there are differences in the cash balance information in the RKDK stated in the LPPDK.

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