



Analysis of the Compliance Level of Campaign Fund Reporting of the National Mandate Party in Central Sulawesi in 2024

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Abstract: This study aims to analyze the compliance level of the campaign fund reporting of Partai Amanat Nasional (PAN) of Central Sulawesi in 2024 based on the audit results. Using a quantitative descriptive approach, this study provides a comprehensive overview of the level of compliance and the factors that influence it. The study focuses on timeliness, completeness of documentation, and consistency of reported data with regulations set by the General Election Commission (KPU). Data was sourced from official audit reports and interviews with relevant stakeholders. The results show that the compliance rate of PAN in Central Sulawesi reached 98.3%, although there were certain constraints, especially related to the completeness of documents in certain districts. This study provides recommendations to improve the transparency and accuracy of campaign finance reporting in the future.

Keywords: Compliance; Campaign Funds; Audit Results; Elections; Partai Amanat Nasional

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INTRODUCTION

Public trust in the transparency and accountability of political parties is very important in a democratic system. Political parties that are transparent and accountable tend to gain greater support from the public. The principle of transparency requires political parties to be honest and open in every aspect of their financial management. (Rakhman & Muhammad, 2019). Transparency and accountability play an important role in preventing corruption within political parties. Effective monitoring of party funding arrangements not only relies on active collaboration between regulators, civil society organizations, and the mass media but also requires strict application of transparency principles (Ashsyarofi, 2021). When political parties openly report their sources of funding and the use of those funds, it becomes more difficult for them to engage in corrupt practices.

The implementation of good governance by the government positively impacts the prioritization of public interests and contributes to a reduction in corruption (Harianto & Rahardjo, 2019). This is important because corruption in political parties can undermine public trust in the entire political system and destabilize democracy. In addition, transparency and accountability of political parties contribute to better policy-making. Parties that are accountable to their constituents are more likely to make policies that meet the needs and aspirations of the people. According to Manar, (2017), through accountability, the will of the people can be traced and ensured to be realized by the people's representatives in the form of policies, which are then implemented by public officials through governance. With this mechanism, governance becomes effective and minimizes abuse and corruption.

The compliance of political parties with KPU Regulation No. 18 of 2023 is very important to ensure integrity and transparency in the political process so that public trust in the transparency and accountability of political parties becomes a crucial element in strengthening democracy and ensuring good governance. This regulation is made

to ensure that all political parties operate by established legal standards, avoid corrupt practices, and maintain public trust. Sugiwa et al., (2016) say that the implementation of elections must be carried out honestly and fairly. By complying with these regulations, political parties can build a good reputation and demonstrate their commitment to sound democratic principles. In addition, compliance with Regulation 1815 of 2023 also helps in creating a level playing field for all political parties involved in political contestation. To reduce the risk of violations during the campaign, election participants are required to follow the rules and avoid prohibited actions by applicable laws and regulations (Atiska, 2021).

Through clear and firm regulations, all political parties are expected to compete fairly and equally. To ensure accountability, transparency, and legality, Komisi Pemilihan Umum (KPU) working together with Institut Akuntan Publik Indonesia (IAPI) in auditing campaign finance reports (Habibi, 2019). The engagement used is a 3000 assurance engagement, which is an assurance engagement other than an audit or review of historical financial information (IAPI, 2017). Auditors ensure that political party financial reports are prepared correctly and by applicable standards so that every source and use of funds can be accounted for.

Assurance Engagement Standard 3000 (SPA 3000) is an important basis that auditors must comply with in conducting campaign finance audits. This standard provides guidelines on how auditors should assess and verify financial information presented by political parties. By following SPA 3000, auditors can ensure that audits are conducted objectively, independently, and by the principles of professionalism. The implementation of SPA 3000 also improves audit quality by providing auditors with a clear and structured framework. It includes procedures to follow, such as risk gathering, evidence collection, and evaluation of internal control systems. As a result, auditors can provide a more accurate and reliable opinion on a political party's compliance with campaign finance reporting regulations. Adherence to these standards not only strengthens accountability and transparency but also helps maintain the integrity and credibility of the democratic process.

Campaign fund audit reports play an important role as analytical material to assess the transparency and accountability of political parties (Windiartha and Priono, 2024). With a comprehensive audit report, stakeholders can assess whether campaign funds are managed properly and by applicable regulations. This analysis helps identify weaknesses or violations in the management of campaign funds so that corrective steps can be taken to prevent future leaks. In addition, campaign finance audit reports provide a clear picture of the integrity and financial performance of political parties. Parties that comply with regulations and demonstrate transparent fund management will gain more trust from voters and donors. Conversely, a negative opinion in an audit report can reduce a party's credibility and affect public support. Therefore, analyzing audit results is crucial to maintaining public trust in the electoral process and political institutions.

The use of audit reports as materials also supports better policy-making analysis. Regulators and policymakers can use audit findings to improve campaign finance regulations and monitoring procedures. Thus, the electoral process can be more fair and transparent. This analysis also encourages political parties to improve their financial governance, which ultimately strengthens democracy and political stability in the country. Partai Amanat Nasional (PAN) is one of the most influential political parties in Indonesia, founded in 1998 by reformist Amien Rais (Aji, 2023). As a party based on the values of social justice, democracy, and people's welfare, PAN strives to fight for the aspirations of the people through pro-people policies. In the 2024 General Election, PAN will again participate to strengthen its position in the national and regional political scene, including in Central Sulawesi.

As a participant in the 2024 elections, PAN has prepared various strategies to attract support from voters. Their campaign focuses on important issues such as improving the quality of education, health services, and sustainable infrastructure development. PAN is also committed to strengthening the people's economy through programs that support MSMEs and increase employment. By promoting programs that are relevant to the needs of the people, PAN hopes to achieve significant results in this election. PAN's compliance with election regulations, including campaign finance reporting, is a major concern. Through rigorous audits and accurate reporting, PAN seeks to demonstrate its commitment to a clean and accountable democratic process. In doing so, the party hopes to win over voters and secure a position in government to realize its vision and mission.

One of the bases of compliance of kepatuhan Partai Amanat Nasional (PAN) as stated in the results of the 2024 campaign finance audit report is the timely submission of campaign finance report documents. This timeliness is a crucial aspect that shows the seriousness of the party in complying with the regulations that have been determined by Komisi Pemilihan Umum (KPU). By submitting reports on time, PAN ensures that all information related to the source and use of campaign funds can be thoroughly managed by auditors. Timeliness in document submission also reflects good internal management within the party. It shows that PAN has an effective administrative management system and a team committed to meeting deadlines. Adherence to scheduled reporting not only strengthens transparency but also reduces risk sanctions from authorities that could negatively impact the party's reputation. By ensuring all documents are submitted on time, PAN also demonstrates that it values the audit process as an important tool for maintaining integrity and accountability.

In addition to time constraints, Partai Amanat Nasional (PAN)'s presence in campaign finance reporting is also assessed by the transparency and accuracy of information regarding the sources and forms of campaign funds reported. Clear and detailed disclosure of sources of funds shows that PAN is committed to transparency, avoiding potential conflicts of interest, and complying with regulations governing political funding. By reporting every donation, both from individuals and organizations, PAN ensures that no illicit funds are used for the campaign. Accuracy in reporting the form of campaign funds is also an important indicator in the audit. This includes cash, donations of goods or services, as well as other contributions used for campaign activities. By recording all forms

of funds in detail, PAN demonstrates compliance with the principle of accountability. This not only helps in audits but also provides a clear picture of how campaign funds are managed and used, ensuring that they comply with applicable regulations.

METHODOLOGY

The object of this research is the disclosure of the Compliance Level of Partai Amanat Nasional (PAN) which is one of the participants in the General Election in 2024. Disclosure of the level of compliance is based on timeliness, completeness of documents, and suitability of documents. This type of research is descriptive quantitative. Quantitative data is information that is assessed using a number scale (Kuncor. Ph.D, 2009). Descriptive quantitative research aims to describe, examine, and explain things as they are and draw conclusions from phenomena that can be observed using numerical data. This research only aims to describe the content of a variable without testing certain hypotheses (Trinuryono et al., 2022). The location in the research is Komisi Pemilihan Umum (KPU) of Central Sulawesi Province, located on Jalan Lieutenant General Siswondo Parman Number 58 Palu, which held the General Election in 2024. The type of data in this study is descriptive quantitative data, which is obtained from secondary data sources. Secondary data is information that has been collected by other parties (Kuncor. Ph.D, 2009). The secondary data is in the form of Campaign Fund Reports for Election Participants in 2024, and Independent Assurance Reports. According to Sugiyono (2010), quantitative data is a type of data that can be measured or calculated directly, in the form of information or explanations expressed in numbers or the form of numbers.

Data collection techniques used are observation, researchers have made direct observations and recorded research data at the research location, namely the Central Sulawesi General Election Commission. Interview techniques, or conducting interviews with KPU employees/officials related to the data needed in this study. Documentation technique, namely collecting important documents that are data sources such as Campaign Fund Reports for Election Participants in 2024, and Independent Assurance Reports. In this study, researchers used a purposive sampling technique, namely determining samples based on consideration, namely the ability to provide data. Therefore, the respondents in this study were from the logistics section of the KPU as many as 3 people and 1 head of Kantor Akuntan Publik (KAP).

Data analysis techniques in this study used descriptive statistics in the form of frequency analysis to describe the distribution of data. Frequency analysis aims to identify patterns in the reporting of campaign funds for Partai Amanat Nasional (PAN) of Central Sulawesi in 2024. This analysis assesses the timeliness of reporting by calculating how often reports are submitted on time or late. Evaluate the completeness and accuracy of reporting the sources of campaign funds. Assess the party's level of compliance with regulations by measuring the frequency of violations or non-compliance. By analyzing this data, it is possible to find patterns of recurring problems and provide insights for improving transparency and compliance in campaign reporting.

The percentage technique used in this study uses the formula according to Arikunto (2021) in (Lisnawati et al. sau, 2022) as follows:

Percentage Rate = (Frequency of Answers/ Total Number of Regions) x 100%

$$P = F/n \times 100\%$$

Description:

P = Percentage Rate

F = Frequency of Answers

n = Total Number of Regions

RESULTS

Komisi Pemilihan Umum (KPU) regulates various aspects related to the sources of campaign funds to ensure transparency and accountability in the campaign funding process, as is the case in the Central Sulawesi region. The source of campaign funds for the National Mandate Party can come from the party treasury, member donations, third-party donations, and other legal sources regulated by law. Each donation must be reported in detail, including the identity of the donor and the amount of the donation, to prevent illegal or unclear sources of funds.

Table 1. Forms of Campaign Funds received by Partai Amanat Nasional

No	District/City	% Money	% Goods	% Services
1	Palu City	0,0	1,0	98,9
2	District Sigi	13,4	7,3	79,4
3	Donggala District	0,0	0,0	100,0
4	Banggai District	0,9	20,5	78,6
5	Banggai Kepulauan District	6,2	0,0	93,8

6	Banggai Laut District	0,7	0,0	99,3
7	Buol District	0,1	0,0	99,9
8	Morowali District	0,7	14,6	84,7
9	Morowali Utara District	3,2	0,0	96,8
10	Parigi Moutong District	0,0	0,0	100,0
11	Poso District	100,0	0,0	0,0
12	Tojo Una-Una District	0,1	13,8	86,1
13	Toli-Toli District	28,5	0,0	71,5
14	Central Sulawesi Province	0,1	99,9	0,0

Source: Data processed (2024)

The data presented shows the distribution of total campaign finance receipts across districts/municipalities in Central Sulawesi by form: money, goods, and services. Each region had a different proportion of campaign fund receipts, highlighting the different preferences and patterns of receipts in these regions. Some regions tended to rely more on donations in the form of services than money or goods. For example, Palu City, Donggala Regency, and Parigi Moutong Regency received almost all of their campaign funds in the form of services (98.9%, 100%, and 100% respectively). This suggests that non-monetary contributions, such as logistical support or labor, were dominant in these areas.

Conversely, some regions are more reliant on cash as a form of campaign funding. Poso district stood out with 100% of its revenue coming from money, with no in-kind contributions. This could reflect a preference or need in the area to use cash for campaign activities. There are also regions with a more balanced distribution between different forms of funds. For example, Banggai District had contributions split between money (0.9%), goods (20.5%), and services (78.6%), reflecting the variety of resources used in the campaign. Some areas such as Toli-Toli District and Central Sulawesi Province had equal proportions of money and services, with 28.5% in money and 71.5% in services, with no contribution from goods. Overall, this data shows diversity in the forms of campaign support across regions, which may be influenced by local conditions, available resources, and different campaign strategies in each region.

Table 2: Sources of Campaign Funds received by Partai Amanat Nasional

No	District/City	% Center Political Party	% Provincial political party	% District/city political parties	% Candidates Legislative	% Legislative Candidate Campaign Services	% Donations Other Parties Individuals
1	Palu City	1,0	0,0	0,0	0,0	98,9	0,0
2	District Sigi	7,3	0,0	13,4	0,0	79,4	0,0
3	Donggala District	0,0	0,0	0,0	0,0	100,0	0,0
4	Banggai District	0,0	20,5	0,9	0,0	78,6	0,0
5	Banggai Kepulauan District	6,2	0,0	0,0	0,0	93,8	0,0
6	Banggai Laut District	0,0	0,0	0,0	0,7	99,3	0,0
7	Buol District	0,0	0,0	0,1	0,0	99,9	0,0
8	Morowali District	14,6	0,0	0,7	0,0	84,7	0,0
9	Morowali Utara District	0,0	0,0	3,2	0,0	96,8	0,0
10	Parigi Moutong District	0,0	0,0	0,0	0,0	100,0	0,0
11	Poso District	0,0	0,0	100,0	0,0	0,0	0,0
12	Tojo Una-Una District	13,8	0,0	0,1	0,0	86,1	0,0
13	Toli-Toli District	0,0	0,0	4,5	0,0	71,5	23,9
14	Central Sulawesi Province	0,0	100,0	0,0	0,0	0,0	0,0

Source: Data processed (2024)

The table shows the distribution of campaign finance sources from various entities, including political parties at various levels (central, provincial, district/city), and legislative candidates, as well as contributions from other parties such as individuals, groups, and nongovernmental enterprises. Overall, the sources of campaign funds show significant variations across regions. For example, contributions from political parties at the central, provincial, and district/municipal levels tended to differ. In some areas, such as Sigi Regency and Donggala Regency, there were significant contributions from district/city political parties, which reached 13.4% and 20.5%. However, in many other areas, contributions from district/city political parties are very low or even non-existent.

In addition, campaign services from legislative candidates were also a major source of campaign funds in some regions. For example, in Palu City, almost all campaign funds came from campaign services from legislative candidates, with a percentage of 98.9%. This was also the case in several other districts, such as Banggai Laut and Buol, which received 99.3% and 99.9% respectively from the campaign services of legislative candidates. Contributions from other parties, both individuals and groups, appear to be the main source of campaign funds in one region. 23.9% of Toli-Toli districts in this category made a Laporan Pemberi Sumbangan Dana Kampanye (LPSDK) because of donations from other parties.

Contributions from non-governmental enterprises are also not visible in this table, with all regions showing 0.0% in this category. This may indicate a restriction or lack of participation from the business sector in campaign financing. Overall, this table illustrates how the distribution of campaign finance sources varies across regions, with most funds coming from political parties and legislative candidates themselves, and non-financial contributions such as services being more dominant than cash or in-kind donations from other parties. This reflects the dynamics of campaign funding, which depends on local political networks and the different levels of contributions in each region.

Table 3. Partai Amanat Nasional Compliance in RKDK

No	Compliance Indicator	% Compliant	% Non-compliant	% Total
A	Rekening Khusus Dana Kampanye (RKDK)			
1	Opening			
	a. Opening the RKDK at a Commercial Bank in the name of the Election Participant Political Party and separate from the account of the Election Participant Political Party.	85,7	14,3	100
	b. Opening the RKDK at a Commercial Bank since the Election Participant Political Party is determined as an Election Participant until 1 (one) day before the start of the Campaign period	100	0	100
	c. Opening and reporting only 1 (one) RKDK number to KPU, Provincial KPU, and/or Regency / City KPU.	100	0	100
2	Management of			
	a. We place the Campaign Fund Receipts in the form of money in the RKDK first before being used for Election Campaign activities.	100	0	100
3	Closing			
	a. We deposit the RKDK in a commercial bank 1 (one) day after the closing of the opening of the LPPDK until 1 (one) day before the submission of the Campaign Fund Report to the KAP	100	0	100
	b. We submit a statement letter of closing the campaign fund special account from the Commercial Bank to the Regency / City KPU, 1 (one) Day after receiving a statement letter from the Commercial Bank	100	0	100
	% Total	585,7	14,3	600
	% Total RKDK Compliance	97,6	2,4	100

Source: Data processed (2024)

Based on Table 3 above, data from the PAN Central Sulawesi Compliance Tabulation related to Rekening Khusus Dana Kampanye (RKDK), it can be seen that the overall level of compliance is quite high, at 97.6%, while non-compliance is recorded at 2.4%. This analysis details several main aspects, from opening, and managing, to closing the RKDK. In the aspect of RKDK opening, there are three main indicators. First, opening an RKDK at a commercial bank in the name of a political party participating in the election and separate from the account of a political party participating in the election has a compliance rate of 85.7%, with non-compliance of 14.3%. The two regions that did not comply in this regard were the Banggai Islands and Tojo Una-Una. Violations in these two regions are caused by RKDK reports that are only on the front page of a savings book, which results in the inability to reconcile the recording of receipts and expenditures during the campaign fund reporting period. This violation refers to Article 50 paragraph (1) letter a of Peraturan Komisi Pemilihan Umum (PKPU) Number 18 of 2023 concerning General Election Campaign Funds, which requires that the LPPDK of political parties participating in the election contain complete information related to the RKDK.

In the second indicator, namely the opening of the RKDK at a commercial bank from the time a political party is designated as an election participant until one day before the campaign period begins, 100% compliance was recorded. This shows that all regions have complied with the existing provisions, so no violations were found. The third indicator in the RKDK opening aspect is the party's obligation to open and report only one RKDK number to the KPU, Provincial KPU, and/or Regency / City KPU. The level of compliance in this aspect also reached 100%, indicating no violations or non-compliance. In the RKDK management aspect, the main indicator is the obligation of political parties to place the receipt of campaign funds in the form of money in the RKDK first before being used for election campaign activities. Compliance in this case is recorded at 100%, without any non-compliance or violation.

The last aspect is the closing of the RKDK. The first indicator is the obligation to close the RKDK at a commercial

bank one day after the closing of the opening of the LPPDK until one day before the submission of the campaign finance report to Kantor Akuntan Publik (KAP). The compliance rate for this indicator reached 100%. The second indicator is the submission of a statement letter of closing the special campaign fund account from the commercial bank to the Regency / City KPU one day after receiving the statement letter from the commercial bank. This indicator also has a compliance rate of 100%. Overall, with total compliance of 97.6% and non-compliance of only 2.4%, Partai Amanat Nasional (PAN) in Central Sulawesi has shown good compliance with campaign fund management rules, especially related to RKDK. Violations were only found in the aspect of RKDK opening in two regions, namely Banggai Islands and Tojo Una-Una, where the reporting was incomplete. However, other aspects, such as the management and closing of the RKDK, have been fully complied with by all regions.

Table 4. Partai Amanat Nasional Compliance in LADK

No	Compliance Indicator	% Compliant	% Non-compliant	%Total
B	Laporan Awal Dana Kampanye (LADK)			
1	Information Content			
	a. We prepare LADK that contains information: RKDK.	100	0	100
	b. We prepare LADK that contains information: Initial balance of RKDK or opening balance and source of acquisition.	100	0	100
	c. We prepare the LADK that contains information: Opening balance which is the remaining balance of the results of receiving donations and expenditures for campaign activities if received before the accounting period.	92,9	7,1	100
	d. We compile LADK that contains information: Records of receipts and expenditures of Political Parties participating in the Election including before the opening of the RKDK.	100	0	100
	e. We compile LADK that contains information: The taxpayer identification number of each Political Party participating in the Election.	100	0	100
	f. We compile LADK that contains information: Evidence of receipts and expenditures that can be accounted for.	100	0	100
2	Bookkeeping			
	a. We compile LADK with a bookkeeping period that starts 3 (three) days after the Political Party is determined as an Election Participant and closes 1 (one) day before the submission of LADK.	100	0	100
	b. Campaign Fund bookkeeping is separate from the financial bookkeeping of the relevant Election Participant Party.	100	0	100
	c. Campaign Fund accounting includes information about the form and amount of receipts and expenditures accompanied by evidence of receipts and expenditures that can be accounted for.	92,9	7,1	100
	d. The accounting of Campaign Funds is the responsibility of the Political Parties participating in the elections concerned.	100	0	100
3	Report Submission			
	a. We Submit the LADK to the Regency/City KPU by sending the LADK data and documents uploaded through Sikadeka.	100	0	100
	b. We submit LADK no later than 14 (fourteen) days before the first day of the scheduled implementation of the Election Campaign in the form of a public meeting, no later than 23:59 local time.	100	0	100
	c. If there are improvements, then we submit the corrected LADK to the Regency / City KPU through Sikadeka no later than 5 (five) days after receiving the return receipt and the minutes of the results of the review from the Regency / City KPU, no later than 23:59 local time.	100	0	100
4	Completeness			
	a (1). We submit the complete LADK which consists of: Form 1 Initial Campaign Fund Report.	100	0	100
	a (2). We submit the complete LADK consisting of: Form 2 List of Receipt of Campaign Fund Contributions.	100	0	100
	a (3). We submit the complete LADK consisting of Form 3 Campaign Fund Receipt and Expenditure Activity Report.	100	0	100
	a (4). We submit the complete LADK consisting of Form 4 List of Campaign Fund Goods Inventory.	100	0	100
	a (5). We submit the complete LADK consisting of Form 5 Activity Report of Receipt and Expenditure of Campaign Fund before the accounting period of the Initial Report of Campaign Funds.	100	0	100
	a (6). We submit the complete LADK consisting of Form 6 Initial Campaign Fund Report Recording Receipts and Expenditures.	100	0	100

a (7). We submit the complete LADK consisting of a Form of Statement of Responsibility for the Initial Report of Campaign Funds.	100	0	100
a (8). We submit the complete LADK consisting of a copy and the Current Account of the Campaign Fund Special Account.	100	0	100
a (9). We submit the complete LADK consisting of Evidence of receipt transactions and expenditure transactions.	100	0	100
b (1). If the LADK that we submit is returned by the Regency/City KPU, then we are obliged to complete and/or improve the LADK document with the improved LADK consisting of Formulis 1 Initial Campaign Fund Report.	100	0	100
b (2). If the LADK that we submit is returned by the Regency / City KPU, then we are obliged to complete and/or improve the LADK document referred to with the improved LADK consisting of Form 2 List of Receipt of Campaign Fund Contributions	100	0	100
b (3). If the LADK that we submit is returned by the Regency / City KPU, then we are obliged to complete and/or improve the LADK documents referred to with the improved LADK consisting of Form 3 Report on Activities of Receipt and Expenditure of Campaign Funds.	100	0	100
b (4). If the LADK that we submit is returned by the Regency/City KPU, then we are obliged to complete and/or correct the LADK document with the revised LADK consisting of Form 4 List of Campaign Fund Goods Inventory.	100	0	100
b (5). If the LADK that we submit is returned by the Regency/City KPU, then we are obliged to complete and/or improve the LADK document with the revised LADK consisting of Form 5 Report on Activities of Receipt and Expenditure of Campaign Funds.	100	0	100
b (6). If the LADK that we submit is returned by the Regency/City KPU, then we are obliged to complete and/or correct the LADK document with the revised LADK consisting of Form 6 Initial Campaign Fund Report Recording of Receipts and Expenditures of Campaign Funds.	100	0	100
b (7). If the LADK that we submit is returned by the Regency / City KPU, then we are obliged to complete and/or improve the LADK documents referred to with the improved LADK consisting of Form 7 Statement of Responsibility for the Initial Campaign Fund Report.	100	0	100
b (8). If the LADK submitted by us is returned by the Regency/City KPU, then we are obliged to complete and/or improve the LADK document with the revised LADK consisting of: Copies and Special Current Accounts of Campaign Funds.	100	0	100
b (9). If the LADK that we submit is returned by the Regency/City KPU, then we are obliged to complete and/or improve the LADK document with the revised LADK consisting of Evidence of receipt transactions and expenditure transactions	100	0	100
% Total	3085,7	14,3	3100,0
% Total LADK Compliance	99,5	0,5	100

Source: Data processed (2024)

Based on Table 4 above, the data related to laporan awal dana kampanye (LADK), the overall level of compliance of political parties participating in the election is very high, with a compliance rate of 99.5% and non-compliance of only 0.5%. Some important aspects analyzed include the information that must be contained in the LADK, campaign fund accounting, report submission, and document completeness. In the aspect of information content, almost all indicators show a 100% compliance rate, such as the loading of information related to rekening khusus dana kampanye (RKDK), the initial balance of the RKDK, records of receipts and expenditures, taxpayer identification numbers, and proof of receipts and expenditures. However, there is one indicator that shows slight non-compliance, namely the loading of opening balance information which is the remaining balance of the proceeds of receiving donations and expenditures for campaign activities. In this indicator, there was non-compliance of 7.1% that occurred in Sigi Regency. This non-compliance was caused by the non-recording of revenue and expenditure transactions made through the RKDK during the LADK accounting period. This is contrary to Article 47 paragraph (1) letter d concerning Election Campaign Funds, which requires LADK to contain information on records of receipts and expenditures of political parties, including before the opening of the RKDK.

In the bookkeeping aspect, the level of compliance was also very high with only one violation recorded, namely in the campaign finance bookkeeping indicator which includes information on the form and amount of receipts and expenditures. A violation of 7.1% was found in Parigi Moutong Regency, where the initial campaign finance report submitted did not record receipt and expenditure transactions through the RKDK during the LADK accounting period. This is also a violation of the same provision in Article 47 paragraph (1) letter d concerning Election Campaign Funds. In the aspect of report submission, all indicators show a 100% compliance rate. Political

parties have fulfilled their obligations in submitting LADK to the Regency / City KPU on time, by applicable regulations. LADK is submitted no later than 14 days before the campaign implementation schedule and corrected within five days if necessary.

The last aspect, document completeness, also shows perfect compliance on all indicators. Political parties submit a complete LADK that includes various required forms, such as the initial campaign fund report form, list of donation receipts, revenue and expenditure activity reports, and campaign fund inventory reports. In addition, supporting documents such as proof of receipt and expenditure transactions and RKDK current accounts are also attached in full. Overall, the level of compliance of political parties in preparing and submitting LADK is very high, with only two regions recorded as non-compliant, namely Sigi and Parigi Moutong. The violations that occurred were mainly related to the non-recording of revenue and expenditure transactions through the RKDK during the LADK accounting period. However, these violations only covered a small proportion of the total indicators and did not have a significant impact on the overall compliance rate of almost 100%.

Table 5. Compliance of Partai Amanat Nasional in LPSDK

No	Compliance Indicator	% Compliant	% Non-compliant	%Total
C	Laporan Pemberi Sumbangan Dana Kampanye (LPSDK)			
1	Report Content			
	a. We submit the LPSDK from the donor to the KPU which contains information on the identity of the donor.	100	0	100
	b. We submit the LPSDK from the donor to the KPU which contains information: Total Campaign Fund Contribution.	100	0	100
2	Report Submission			
	a. We submit the LPSDK to the Regency / City KPU, starting from the beginning of the Campaign period until 1 (one) Day after the Campaign period ends.	100	0	100
3	Completeness			
	a. We submit the complete LPSDK consisting of the Individual Other Party's LPSDK.	100	0,0	100
	b. We submit the complete disclosure consisting of Group Other Party's LPSDK.	100	0,0	100
	c. We submit the complete LPSDK consisting of LPSDK Other Party Company and/or Non-government Business Entity.	100	0,0	100
	% Total	600	0,0	600
	% Total LPSDK Compliance	100	0,0	100

Source: Data processed (2024)

Based on Table 5 above, the data related to Laporan Pemberi Sumbangan Dana Kampanye (LPSDK), the level of compliance of political parties in submitting this report reaches 100% on all indicators. First, in terms of report content, political parties are fully compliant in submitting information on the identity of donors and the amount of campaign fund donations to the KPU. This shows full transparency in reporting who makes donations and how much contribution is received for the campaign. Second, in terms of report submission, political parties also fulfill their obligations by submitting LPSDK to the KPU on time, namely from the beginning of the campaign period until one day after the campaign ends, without any delays. Third, related to the completeness of documents, all types of LPSDK reports, both from individuals, and groups, as well as companies and non-governmental business entities, are submitted in full. There are no findings of non-compliance in each aspect, indicating that political parties have perfectly implemented the rules related to LPSDK. The overall compliance rate of 100% reflects total compliance with regulations, without any violations.

Table 6. Partai Amanat Nasional Compliance in LPPDK

No	Compliance Indicator	% Compliant	% Non-compliant	%Total
D	Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK)			
1	Information Content			
	a. We compile LPPDK that contains information: RKDK.	92,9	7,1	100
	b. We compile LPPDK that contains information: Starting balance or opening balance and source of acquisition.	92,9	7,1	100
	c. We compile LPPDK which contains information: The initial balance of bookkeeping which is the balance of the results of the receipt of donations and expenditures for Campaign activities if received before the accounting period.	92,9	7,1	100
	d. We compile the LPPDK which contains information: Records of receipts and expenditures of Political Parties participating in the Election including before the opening of the RKDK.	92,9	7,1	100
	e. We compile LPPDK which contains information: The taxpayer identification number of each Political Party participating in the Election.	92,9	7,1	100

	f. We compile the LPPDK which contains information: Evidence of receipts and expenditures that can be accounted for.	78,6	21,4	100
	g. We compile LPPDK that contains information: The final balance at the time of closing the LPPDK bookkeeping.	92,9	7,1	100
	h. We compile the LPPDK that contains information: Assertions on the Campaign Fund Report.	92,9	7,1	100
2	Bookkeeping			
	a. We compile the LPPDK starting from 3 (three) days after the determination of the Election Participant Political Party and closed 7 (seven) days before the submission of LPPDK to the KAP appointed by the KPU.	85,7	14,3	100
	b. Campaign Fund Bookkeeping is separate from the financial bookkeeping of the Election Participant's Political Party concerned.	100,0	0,0	100
	c. Campaign Fund Bookkeeping includes the form and amount of receipts and expenditures accompanied by evidence of receipts and expenditures that can be accounted for.	92,9	7,1	100
	d. Campaign Fund Bookkeeping is the responsibility of the Election Political Party concerned.	100,0	0,0	100
3	Report Submission			
	a. We submit the LPPDK to the KAP appointed by the KPU by sending the LPPDK data and documents uploaded through Sikadeka.	100	0	100
	b. We submit the LPPDK no later than 15 (fifteen) days after the voting day, no later than 23:59 local time.	100	0	100
4	Completeness			
	a 1). We submit a complete LPPDK consisting of Form 1 Receipt and Expenditure of Campaign Funds.	78,6	21,4	100
	a (2). We submit the complete LPPDK consisting of: Form 2 List of Receipt of Campaign Fund Contributions.	92,9	7,1	100
	a (3). We submit the complete LPPDK consisting of Form 3 Campaign Fund Receipt and Expenditure Activity Report.	100,0	0,0	100
	a (4). We submit the complete LPPDK consisting of Form 4 List of Campaign Fund Goods Inventory.	100,0	0,0	100
	a (5). We submit the complete LPPDK consisting of Form 5 Activity Report of Receipt and Expenditure of Campaign Funds before the opening period of the Report of Receipt and Expenditure of Campaign Funds.	100,0	0,0	100
	a (6). We submit the complete LPPDK consisting of Form 6 Report of Receipt and Expenditure of Campaign Funds Recording of Receipts and Expenditures.	100,0	0,0	100
	a (7). We submit the complete LPPDK consisting of Form 7 Assertion on the Report of Receipt and Expenditure of Campaign Funds.	100,0	0,0	100
	a (8). We submit the complete LPPDK consisting of a copy and the Current Account of the Campaign Fund Special Account.	100,0	0,0	100
	a (9). We submit the complete LPPDK consisting of A statement letter from a commercial bank stating that the account of the relevant political party participating in the election has been closed.	100,0	0,0	100
	a (10). We submit the complete LPPDK consisting of Evidence of receipts and expenditure transactions.	85,7	14,3	100
E	Other Provisions			
1	Source of Campaign Funds			
	a. We receive Campaign Funds for the elections of members of the DPR, provincial DPRD, and regency/city DPRD obtained from Political Parties.	100	0	100
	b. We receive Campaign Funds for the elections of members of the DPR, provincial DPRD, and regency/city DPRD from: Candidates for members of the DPR, provincial DPRD, and district/city DPRD	100	0	100
	c. We receive Election Campaign Funds for members of the DPR, provincial DPRD, and regency/city DPRD obtained from:	100	0	100
2	Limitation/Adjustment of Contributions			
	a. We comply with the maximum amount of donation acceptance limits that include money, goods, and/or services converted into monetary value, including discounts on the purchase of goods or services that exceed the limits of reasonable transactions in general and we report them.	100	0	100

	b. We comply with the maximum amount of donation acceptance limits that include money, goods, and/or services that are converted into monetary value, including discounts on the purchase of goods or services that exceed the limits of reasonable transactions in general and we report them.	100	0	100
3	Prohibited Donations			
	a. We do not use funds from prohibited donations, If we receive prohibited donations, we comply with the following provisions: Do not use the donation.	100	0	100
	b. We do not use funds from prohibited donations, If we receive prohibited donations then we comply with the following provisions: Report the prohibited donation to the Commission	100	0	100
	c. We do not use funds from prohibited donations, If we receive prohibited donations then we comply with the following provisions: Submitting the donation to the State treasury no later than 14 (fourteen) days after the Campaign period.	100	0	100
4	Campaign Fund Expenditure			
	a. We record and book all Campaign Fund expenditures for financing Campaign activities, debt repayment, and other expenses, which are valued based on fair market prices: Payment of Campaign activities including purchase of goods.	100	0	100
	b. We record and account for all Campaign Fund expenditures for the financing of Campaign activities, debt repayments, and other miscellaneous expenditures, which are valued at fair market value: Debt repayments represent payments on Party debts.	100	0	100
	c. We record and account for all expenditures of Campaign Funds for the financing of Campaign activities, debt repayments, and other miscellaneous expenditures, which are valued at fair market value: Campaign Funds cannot be used to finance witnesses.	100	0	100
	% Total	3364,3	135,7	3500
	% Total LPPDK Compliance	96,1	3,9	100

Source: Data processed (2024)

Data analysis of compliance with Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) shows a fairly high level of compliance, with total compliance reaching 96.1% and non-compliance amounting to 3.9%. Based on the indicators presented, the majority of political parties participating in the election generally fulfill their obligations in preparing and reporting Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK). One of the important indicators in this reporting is the content of information related to Rekening Khusus Dana Kampanye (RKDK), initial and final balances, and records of receipts and expenditures. In this case, the compliance rate was recorded at 92.9% with only 7.1% of parties non-compliant. For example, in North Morowali, there was non-compliance from a political party that did not submit the LPPDK of a legislative candidate on behalf of Sry Muliaty, which refers to Article 50 paragraph (3) of the General Election Commission Regulation Number 18 of 2023. This case illustrates specific non-compliance with the submission of complete and timely reports.

In addition, several other cases showed deficiencies in completing proof of receipt and expenditure transactions. For example, in the Sigi region, campaign fund expenditures for face-to-face meetings worth Rp16,000,000 on February 1, 2024, were not equipped with adequate supporting evidence. The same thing happened in Toli-Toli, where the expenditure for operational car rental of Rp6,000,000 on December 26, 2023, also did not have adequate transaction evidence. These two cases show non-compliance with the provisions stipulated in Article 50 paragraph (1) letter f of KPU Regulation No. 18 of 2023, which requires proof of receipts and expenditures to be accounted for.

Good compliance is also seen in the bookkeeping aspect, where 100% of political parties record and separate the campaign fund bookkeeping from the overall party financial bookkeeping. This is by the provision that campaign funds must be separated from the general finances of political parties. The level of compliance is also seen in the submission of reports to Kantor Akuntan Publik (KAP) appointed by the KPU, with 100% of political parties complying with the deadline for submitting LPPDK. In the aspect of campaign donations, political parties show full compliance with regulations prohibiting the use of donations prohibited by law. They report and submit prohibited donations to the state treasury within 14 days after the campaign period ends, as stipulated in Article 50 paragraph (1) letter d of KPU Regulation Number 18 of 2023. Compliance is also seen in the limitation of receiving donations by the predetermined maximum limit, with 100% of political parties complying with this rule.

Overall, this data shows that most political parties participating in the elections comply with LPPDK reporting obligations, although there are some cases of non-compliance related to proof of expenditure transactions. Cases of non-compliance that occur are usually related to the lack of supporting evidence or failure to submit reports in a complete and timely manner. However, with a compliance rate of 96.1%, the implementation of campaign finance reporting can be said to run quite effectively by applicable regulations.

Partai Amanat Nasional (PAN) of Central Sulawesi showed a high level of compliance in campaign fund management. PAN's total compliance in various reports related to Rekening Khusus Dana Kampanye (RKDK), Laporan Awal Dana Kampanye (LADK), Laporan Pemberi Sumbangan Dana Kampanye (LPSDK), and Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) reached 98.3%. The majority of indicators showed compliance above 90%, with most reports submitted on time and complete. Some areas had minor non-compliance rates, such as campaign fund accounting and proof of expenditure which reached 7-14% but remained below the tolerance limit.

DISCUSSION

Partai Amanat Nasional (PAN) of Central Sulawesi showed a high level of compliance in campaign fund management. PAN's total compliance in various reports related to Rekening Khusus Dana Kampanye (RKDK), Laporan Awal Dana Kampanye (LADK), Laporan Pemberi Sumbangan Dana Kampanye (LPSDK), and Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) reached 98.3%. The majority of indicators showed compliance above 90%, with most reports submitted on time and complete. Some areas had minor non-compliance rates, such as campaign fund accounting and proof of expenditure which reached 7-14% but remained below the tolerance limit.


Good compliance is seen in the bookkeeping aspect, where 100% of political parties record and separate the campaign fund bookkeeping from the overall party financial bookkeeping. This is by the provision that campaign funds must be separated from the general finances of political parties. The level of compliance is also seen in the submission of reports to Kantor Akuntan Publik (KAP) appointed by the KPU, with 100% of political parties complying with the deadline for submitting LPPDK. Overall, this data shows that most political parties participating in the elections comply with LPPDK reporting obligations, although there are some cases of non-compliance related to proof of expenditure transactions. However, with a compliance rate of 96.1%, the implementation of campaign finance reporting can be said to run quite effectively by applicable regulations.

CONCLUSION

PAN Central Sulawesi's campaign fund reporting has shown compliance with KPU regulations, with the majority of donations in the form of services illustrating the diversity of campaign sources, especially in areas such as Palu and Donggala. This demonstrates the readiness and orderly management of PAN's campaign funds. However, to ensure timeliness and strengthen public trust, PAN needs to improve internal coordination so that fund reporting can be done earlier, reducing the risk of delays that could impact the party's image. In addition, PAN needs to encourage wider participation from various groups, such as donations from individuals and groups, so as not to rely solely on donations in the form of services and offset the dominance of contributions from parties and legislative candidates. In terms of transparency, PAN is also expected to be more careful in recording and reporting the receipt of funds, so that potential conflicts of interest can be minimized. Another strategic recommendation is that PAN needs to expand the types of campaign donations, including goods and services tailored to regional needs, to achieve greater campaign effectiveness. More intensive mentoring and training efforts for PAN administrators in the regions are also urgently needed, so that understanding and compliance with campaign finance regulations can be better and evenly distributed throughout the region.

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