

Beyond Administrative Compliance: Legal Advocacy for Substantive Transparency and Accountability in Regional Head Election Campaign Financing

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Abstract

Transparency and accountability of campaign finance are fundamental to safeguarding democratic integrity in Regional Head Elections. Although Indonesia's campaign finance regulations require disclosure and reporting, their implementation largely emphasizes procedural compliance rather than ensuring substantive transparency and accountability. This regulatory–implementation gap is reflected in formalistic reporting practices, potential underreporting, limited quality and accessibility of financial information, and weak oversight and enforcement mechanisms. This study examines the role of legal advocacy in strengthening substantive transparency and accountability

of campaign finance by analyzing the existing regulatory framework and its implementation challenges. The research employs a normative legal method using statutory, conceptual, and case approaches to examine the coherence between campaign finance regulations, legal principles, and their implementation in electoral governance. The findings reveal that transparency and accountability constitute substantive legal principles that extend beyond compliance with reporting obligations. Although Indonesia's legal framework provides an adequate normative basis for campaign finance regulation, its effectiveness is undermined by pseudo-transparency, incomplete financial disclosure, restricted public access to campaign finance information, and ineffective audit and sanction mechanisms. The study argues that legal advocacy plays a strategic role in bridging the gap between legal norms and electoral practice by strengthening public oversight, improving information disclosure systems, enhancing the effectiveness of campaign finance audits, and reinforcing sanction enforcement. These findings contribute to the discourse on electoral law by demonstrating that legal advocacy is essential for transforming campaign finance transparency from a procedural obligation into a substantive mechanism that promotes democratic accountability and electoral integrity.

Keywords

Legal Advocacy; Campaign Finance; Transparency; Accountability; Regional Head Elections

A. Introduction

In Indonesia, general elections play a crucial role. Through the general election mechanism, Indonesia concretely implements the principle that “*sovereignty rests with the people*,” as guaranteed in Article 1 paragraph (2) of the 1945 Constitution of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution). This principle underpins Article 22E of the 1945 Constitution: “*General elections shall be conducted in a direct, general, free, secret, honest, and fair manner every*

*five years.*¹ Therefore, in this context, elections in Indonesia are not merely a competitive process between candidates, but also a reflection of broader democratic values, such as justice, transparency, accountability, and integrity.

One crucial aspect of regional head elections is transparency in the management of campaign funds. This transparency is necessary not only to maintain fairness but also to ensure that the election process is conducted with legitimate resources and in accordance with existing regulations. In Indonesian positive law, the regulation of campaign funds is normatively regulated in Law Number 10 of 2016 concerning the Election of Governors, Regents, and Mayors (*Pilkada Law*). In addition, the technical regulation of campaign funds is further regulated through General Election Commission Regulation Number 14 of 2024 concerning Campaign Funds for participants in the election of Governor and Deputy Governor, Regent and Deputy Regent, and Mayor and Deputy Mayor. The technical guidelines for reporting campaign funds for participants in the election of Governor and Deputy Governor, Regent and Deputy Regent, and Mayor and Deputy Mayor are KPU Regulation Number 1364 of 2024.

In the 2018 regional elections, the Election Supervisory Agency (Bawaslu) believed campaign funds were manipulated to the tune of over IDR 14.78 billion.² Indonesia Corruption Watch (ICW)'s findings on the 2020 regional elections also revealed indications of non-compliance and dishonesty among candidate pairs in reporting campaign funds.³ Campaigns serve not only as a means for candidates

¹ See Fritz Siregar. "Election Supervision in Indonesia." In Mellisa Crouch, ed. *Constitutional Democracy in Indonesia* (Oxford: Oxford University Press, 2023). See also Karel Jaya Saputra. "The Role of Social Media in Shaping Political Discourse During Indonesia's 2019 Presidential Election". *Indonesian Discourse on Communication, Democracy, and Political Movements* 1, no. 4 (2024). <https://doi.org/10.65815/21etd529>.

² TEMPO, "Pelaporan Dana Kampanye Sarat Manipulasi", March 14, 2018. Retrieved from <https://www.tempo.co/politik/pelaporan-dana-kampanye-sarat-manipulasi-150089>

³ See Indonesian Corruption Watch, "Pemantauan Dana Kampanye Pilkada 2020". <https://antikorupsi.org/sites/default/files/dokumen/Dana%20Kampanye%20Pilkada%202020.pdf>. Accessed on February 10, 2025. See also Samuel Raditya Putra, and I Gede Putu Oka Bagaskara. "Clientelism and Corruption in Local Elections:

to introduce their visions, missions, and programs, but also as a vehicle for building public trust. However, with rising campaign costs, significant challenges arise in ensuring that campaigns are conducted transparently and fairly. High costs often open the door to money politics and corruption, which can undermine the essence of elections as a means of democracy.⁴

The high demand for campaign funds in general elections has the potential to create space for illegitimate practices, including money politics, which can undermine the quality and integrity of the electoral process. This usually stems from efforts to meet campaign funding needs, due to insufficient funds from the regional head candidate. Consequently, there are times when candidate pairs tend to seek campaign donations to meet these needs.⁵ Most of the funds collected come from the candidate pairs' personal sources or from parties with certain affiliations, which strengthens the suspicion of external influence in the post-election decision-making process. Therefore, it is logical that there are strict regulations and effective oversight to address these campaign funding issues, so that elections continue to reflect the values of democracy, justice, and accountability.⁶

The complexity of campaign finance oversight is increasing in the context of certain regions, such as Papua, where some regions still use the noken system in the implementation of regional head elections. This

Evidence from Indonesia's Pilkada". *Indonesian Anti Corruption Studies* 1, no. 2 (2024). <https://doi.org/10.65815/0vpvyh91>

⁴ Muhammad Sicro Amurwatpraja, and Rizdina Azmiyanti. "Analisis Kepatuhan dan Akuntabilitas atas Laporan Penerimaan dan Pengeluaran Dana Kampanye Pada Partai Politik X 2024." *Jurnal Ilmiah Ekonomi, Manajemen, Bisnis dan Akuntansi* 1, no. 3 (2024): 57-65. <https://doi.org/10.61722/jemba.v1i3.433>; Rudi Hermanto, "Problematisasi Pelaporan Dana Kampanye Pada Pemilu Legislatif Tahun 2019." *Electoral Governance Jurnal Tata Kelola Pemilu Indonesia* 1, no. 2 (2020): 1-23.

⁵ S., E. Tamara, Primayogha, Y. Aulia, H.H. Pratama, and K.A. Hafidz. *Laporan Pemantauan Dana Kampanye Pilkada 2024* (Jakarta: Indonesia Corruption Watch, 2024).

⁶ Daffa Athaillah Maulana, and Feyla Qintara Andafi. "Inkompatibilitas Regulasi Dana Kampanye Pada Sistem Proporsional Terbuka dalam Pemilihan Umum Legislatif Indonesia." *Majalah Hukum Nasional* 53, no. 1 (2023): 73-89. <https://doi.org/10.33331/mhn.v53i1.221>

noken system is recognized through Constitutional Court Decision Number 47-48/PHPU.A-VI/2009, which recognizes the “noken” system as a legitimate method in elections, especially for the Yahukimo community, which still has very strong customs as part of the constitution's recognition of the unity of the surviving legal community. The Court can understand and appreciate the cultural values that live among the Papuan community, which is unique in holding general elections through the method and system of “citizen agreement” or “acclamation.” Because if forced to use general election procedures in accordance with applicable laws and regulations, it is feared that conflict will arise among local community groups. The Court believes that they should not be involved or brought into a system of competition and division within and between groups that could disrupt the harmony they have experienced so far.⁷

Various findings indicate that some regional head candidates only listed campaign expenses far below the actual campaign costs. Furthermore, reports were still found to lack sufficient supporting evidence. The General Elections Commission (*Komisi Pemilihan Umum*, KPU) and the Elections Supervisory Agency (*Badan Pengawasan Pemilu*, Bawaslu), as oversight bodies, also faced limitations in conducting comprehensive audits. This creates opportunities for potential misuse of funds and undermines the fairness of political competition in regional elections, which has implications for declining public trust in local democracy.

This study use normative legal research, which utilizes legal sources in the form of legislation, court decisions/rules, contracts/agreements/contracts, legal theories, and scholarly opinions. Normative legal research is also called doctrinal legal research or library

⁷ Lukman Ansar, Ma'adul Yaqien Makkarateng, Tarmizi Tarmizi, Mustafa Mustafa, and Dewi Arnita Sari. “Integrasi Hukum Islam dalam Sistem Pluralisme Hukum Papua: Telaah Normatif terhadap Peraturan Daerah (Integration of Islamic Law in Papua's Legal Pluralism System: A Normative Review of Regional Regulations).” *AL-AQWAL: Jurnal Kajian Hukum Islam* 4, no. 2 (2025): 26-39. <https://doi.org/10.53491/alaqwal.v4i02.1899>; Achmad Sodiki, “Konstitusionalitas Pemilihan Umum Model Masyarakat Yahukimo.” *Jurnal Konstitusi* 6, no. 2 (2009): 1-6.

research.⁸ Normative legal research is conducted to generate new arguments, theories, or concepts as prescriptions for resolving the problems.⁹ Legal research is conducted through literature review.¹⁰

In this study, the authors examine legal regulations and their implementation regarding the principle of transparency in campaign fund reporting in regional head elections. The approaches used in this study are the statute approach, the conceptual approach, the case approach, and the comparative approach. In legal research with a normative juridical approach, the data source used is legal materials. These legal materials consist of primary legal materials, secondary legal materials, and tertiary legal materials.¹¹ The analysis used in this research uses a qualitative analysis method, namely by interpreting the legal materials that have been processed.

B. Legal Principles of Transparency and Accountability in Regional Election Campaign Finance Reporting

Transparency is closely linked to the principles of the rule of law and accountability. The rule of law requires that all actions of state administrators comply with the law, while transparency ensures that such compliance can be known, tested, and evaluated by the public. Without transparency, the rule of law has the potential to be reduced to a mere normative formality, as the public lacks adequate access to information for oversight. Information disclosure strengthens public oversight mechanisms and links administrative practices to the demands of the rule of law.¹² Without substantial transparency, the principle of

⁸ Bambang Waluyo, *Penelitian Hukum dalam Praktek*. (Jakarta: Sinar Grafika, 1996).

⁹ Peter Mahmud Marzuki, *Penelitian Hukum*. (Jakarta: Kencana Prenada Media Grup, 2009).

¹⁰ Soerjono Soekanto, and Sri Mamudji. *Penelitian Hukum Normatif Suatu Tinjauan Singkat*. (Jakarta: Raja Grafindo, 2009).

¹¹ Wiwik Sri Widiarty, *Buku Ajar Metode Penelitian Hukum* (Yogyakarta: Publika Global Media, 2024).

¹² Maftuh Rahmah Hanifa, Rutiana Dwi Wahyunengseh, Didik Gunawan Suharto, and Didik Gunawan Suharto. "Beyond Compliance: A Systematic Review of Ethics, Accountability, And Transparency in Indonesian Governance." *Policy &*

accountability tends to be merely formalistic and does not impact changes in the behavior of state administrators.

Transparency is also a manifestation of the principle of democracy in a state based on the rule of law. A modern state based on the rule of law is no longer understood narrowly as a state that merely upholds legality, but rather as a state that guarantees public participation and openness of information. In this context, transparency serves as a prerequisite for the realization of democratic governance because it enables citizens to obtain relevant information to exercise their political rights. Information regarding the transparency of campaign finance reports and compliance with reporting rules is one of the indicators that voters consider when evaluating candidates even when preferences on policy issues remain the same.¹³

Transparency in campaign finance reporting is not only related to compliance with administrative laws but also impacts the legitimacy and integrity of the election process.¹⁴ Transparency in governance tends to optimize citizen access to important information related to public policy and enables improved political participation, a fundamental aspect of modern democracy.¹⁵ Public budget transparency, supported by digital technologies such as e-governance, can reduce financial reporting errors and optimize public trust in public institutions.¹⁶ Transparency and a

Governance Review 10, no. 1 (2026): 85-102.
<https://doi.org/10.30589/pgr.v10i1.1361>

¹³ Abby K. Wood, "Voters Use Campaign Finance Transparency and Compliance Information." *Political Behavior* 45, no. 4 (2023): 1553-1579.
<https://doi.org/10.1007/s11109-022-09776-4>. See also Sugianto Purnomo. "Freedom of the Press in Democratic Indonesia: Between Independence and Intimidation". *Contemporary Issues on Indonesian Human Rights Law and Policy* 2, no. 3 (2025). <https://doi.org/10.65815/ct4kpq91>

¹⁴ Nailina Paramita Kuahaty, Aidul Fitriadi Azhari, and Nuria Siswi Enggarani. "Transparency of Campaign Finance Disclosure for Achieving Elections with Integrity." *Jurnal Jurisprudence* 11, no. 1 (2022): 68-81.
<https://doi.org/10.23917/jurisprudence.v11i1.15504>

¹⁵ Fitra Hadi Khaz, et al. "Peran Civil Society dalam Mengawal Transparansi Kebijakan Publik di Indonesia." *Jurnal ISO: Jurnal Ilmu Sosial, Politik dan Humaniora* 6, no. 1 (2026): 22-22

¹⁶ Dwibin Kannapadang, Siti Munawaroh, and Saguyo Adi Purwanto. "Optimizing E-Government for Enhanced Transparency and Accountability in Local

good governance structure are crucial for reducing the opportunity for abuse of power.¹⁷ Information transparency allows for early detection of corrupt practices, allowing oversight bodies and the public to take more effective preventative action rather than simply react after losses have occurred.

Strong transparency can reduce corruption rates because public information provides opportunities for the public to evaluate and critique the decisions and actions of public officials.¹⁸ Transparency and accountability significantly influence the level of compliance with campaign finance reporting.¹⁹ This implies that without adequate transparency, the reporting system tends to become formalistic and lose its democratic oversight function.

From a substantive democratic perspective, political accountability is inseparable from information transparency. Campaign finance reporting provides an informational basis that allows the public to assess whether campaign activities were conducted fairly, proportionally, and in accordance with legal norms. Without adequate reporting, political accountability loses its factual basis because the public lacks sufficient information to conduct an evaluation. Compliance with reporting obligations is directly correlated with the level of accountability that can be monitored by the public.²⁰

Governance.” *Jurnal Ilmiah Manajemen Kesatuan* 13, no. 5 (2025): 4203-4212. <https://doi.org/10.37641/jimkes.v13i5.3962>

¹⁷ Hartono Hartono, and Momon Mulyana. “Korupsi dan Transparansi: Tantangan dalam Sektor Pemerintahan.” *FOCUS* 5, no. 2 (2024): 197-204. <https://doi.org/10.37010/fcs.v5i2.1756>

¹⁸ Muslim Muslim, and Rimi Gusliana Mais. “The Interplay Between Transparency, Accountability, and Corruption: A Contemporary Discourse.” *Advances: Jurnal Ekonomi & Bisnis* 1, no. 6 (2023): 332-343. <https://doi.org/10.60079/ajeb.v1i6.268>

¹⁹ Zakiah Fitri Salsabila Yulzam, “Pengaruh Akuntabilitas dan Transparansi Terhadap Kepatuhan Pelaporan Dana Kampanye Partai Politik Peserta Pemilu Dimoderasi oleh Sistem Pengendalian Intern (Studi Empiris Pada Parpol Kota Pekanbaru Periode 2024).” *Thesis*. (Pekanbaru: Universitas Riau, 2025).

²⁰ Davin Windiarta, and Hero Priono. “Pelaporan Audit Kepatuhan Dana Kampanye Pada Partai X Kota P Terhadap Transparansi dan Akuntabilitas.” *Jurnal Ilmiah Ekonomi dan Manajemen* 2, no. 7 (2024): 608-614. <https://doi.org/10.61722/jiem.v2i7.2140>; Muhammad Siro Amurwatpraja, and

Transparency in the noken system must be understood within the framework of legal pluralism, where the principle of openness is measured not solely by the procedural standards of modern democracy but also through the values embedded in Papuan customary law. The noken system, used in several regions, such as Central Papua and Highland Papua, is an election mechanism based on collective agreement by indigenous communities represented by tribal chiefs or traditional figures. Legal practice in Papua is the result of the interaction between state law, customary law, and the local values of the communities living side by side.²¹ In this context, openness is not always measured in formal procedural terms, but through social legitimacy recognized by the indigenous community itself.

The noken system is a form of collective democracy based on customary deliberation, in which political decisions are made communally through representation by tribal chiefs.²² Although this system generates high participation, its transparency in the modern context is often questioned because it does not utilize a secret individual voting mechanism. The noken system is maintained as a compromise between state law and customary law to maintain social stability and avoid conflict between indigenous groups.²³ Transparency in this system

Rizdina Azmiyanti. "Analisis Kepatuhan dan Akuntabilitas atas Laporan Penerimaan dan Pengeluaran Dana Kampanye Pada Partai Politik X 2024." *Jurnal Ilmiah Ekonomi, Manajemen, Bisnis dan Akuntansi* 1, no. 3 (2024): 57-65. <https://doi.org/10.61722/jemba.v1i3.433>; Rudi Hermanto, "Problematisasi Pelaporan Dana Kampanye Pada Pemilu Legislatif Tahun 2019." *Electoral Governance Jurnal Tata Kelola Pemilu Indonesia* 1, no. 2 (2020): 1-23.

²¹ Lukman Ansar, Ma'adul Yaqien Makkarateng, Tarmizi Tarmizi, Mustafa Mustafa, and Dewi Arnita Sari. "Integrasi Hukum Islam dalam Sistem Pluralisme Hukum Papua: Telaah Normatif terhadap Peraturan Daerah (Integration of Islamic Law in Papua's Legal Pluralism System: A Normative Review of Regional Regulations)." *AL-AQWAL: Jurnal Kajian Hukum Islam* 4, no. 2 (2025): 26-39. <https://doi.org/10.53491/alaqwal.v4i02.1899>

²² Ardi Tri Yuwono, Andi Sebastian, and Tung Ming De. "Sistem Noken Dalam Pemilihan Umum di Wilayah Papua (1971-2024)." *JISIP UNJA (Jurnal Ilmu Sosial Ilmu Politik Universitas Jambi)* (2025): 184-200. <https://doi.org/10.22437/jisipunja.v9i2.42816>

²³ Agil Yahya, Dyah Adriantini Sintha Dewi, and Dilli Trisna Noviasari. "Politik Hukum Sistem Noken Pemilihan Kepala Daerah di Papua dalam Konsep Negara

is realized through open agreement within the community, rather than through modern administrative procedures. The noken system reflects a form of deliberative democracy based on local culture, where decision-making is carried out openly through deliberation.²⁴

From a customary law perspective, transparency in the noken system is reflected in the deliberative process that directly involves community members. Political decisions are not made behind closed doors but through deliberative forums that allow each community member to express their opinion. Therefore, the legitimacy of decisions stems not only from formal procedures but also from social acceptance within the community. Transparency in this context is communal, measuring openness by the extent to which decision-making processes are known and understood by indigenous community members. Noken embodies the values of transparency and integrity instilled from an early age in Papuan society, where social processes operate openly and are based on collective trust.²⁵

C. Legal Framework for Transparency and Accountability in Regional Election Campaign Finance Reporting

Article 1 paragraph (2) of the 1945 Constitution serves as the foundation for the implementation of a democratic system of government in Indonesia. The democracy adopted is not only procedural through general elections, but also substantive, emphasizing the values of justice, participation, transparency, and accountability. Although the 1945 Constitution does not explicitly mention the term “*transparency of campaign funds*,” it provides a strong normative

Hukum Pancasila.” *Borobudur Law and Society Journal* 2, no. 2 (2023): 81-93. <https://doi.org/10.31603/9468>

²⁴ Muh. Alghifari, Hilmayanti Ilham, Nur Hijrih Awaliya Yashab, and Fera Zabira Zahra. “Analysis of Noken System in Papua Elections: Implications for Democracy and National Political Stability (Analisis Sistem Noken dalam Pemilu Papua: Implikasi bagi Demokrasi dan Stabilitas Politik Nasional).” *Journal of State Democracy (JSD)* 1, no. 1 (2025): 11-31. <https://doi.org/10.65101/jsd.v1i1.47>

²⁵ Bonefasius Bao, et al. “Noken dan Korupsi: Degradasi Nilai Budaya Antikorupsi Pada Era Otonomi Khusus di Papua.” *Integritas: Jurnal Antikorupsi* 9, no. 1 (2023): 109-120. <https://doi.org/10.32697/integritas.v9i1.984>

foundation through the principles of democracy itself. A healthy democracy presupposes freedom of choice based on adequate information. The people's right to participate in government, as reflected in Article 28D paragraph (3), implies that the people have the right to obtain relevant information regarding the political process. In this context, transparency of campaign funds is a logical manifestation of substantive democracy.

Information transparency is considered a manifestation of the fundamental rights of citizens, legally protected by the 1945 Constitution.²⁶ This concept of transparency serves as the basis for the public to obtain relevant and accurate information, enabling them to participate meaningfully in political decision-making. If information regarding the use of political resources is available and accessible, the public has a greater opportunity to evaluate and critique political actors. The democratic principles of the 1945 Constitution not only mandate general elections but also demand transparency as a means of active engagement.²⁷

The principle of public information transparency is a fundamental pillar of a democratic state governed by the rule of law. In Indonesia's constitutional system, this principle is firmly entrenched in Article 28F of the 1945 Constitution of the Republic of Indonesia, which affirms that everyone has the right to communicate and obtain information for personal and social development. This formulation implies that access to information is not merely an administrative right, but a constitutional right inherent in all citizens. The implementation of Law No. 14 of 2008 concerning Public Information Disclosure (*Undang-Undang Keterbukaan Informasi Publik*, UU KIP) establishes the right to obtain public information as a right of every citizen, which

²⁶ Taufiqulhidayat Khair, and Mulyanto Mulyanto. "Urgensi Keterbukaan Informasi Publik dalam Pemenuhan Hak Asasi Manusia." *UNES Law Review* 6, no. 2 (2023): 6375-6383. <https://doi.org/10.31933/unesrev.v6i2.1485>

²⁷ Ken Paramitha Aryana, Annisa Nabila Hasan, dan Farhatun Nisa. "Tinjauan Aspek Transparansi dan Akuntabilitas Dana Kampanye Pemilu 2024 Pada Partai Gerakan Indonesia Raya". *Jurnal Ilmu Sosial Humaniora Indonesia* 5, no. 1 (2025): 83-92. <https://doi.org/10.52436/1.jishi.291>

must be fulfilled by public bodies, as information is a basic need that supports democratic public participation.²⁸

Not all reporting meets the standards of transparency, accuracy, and accessibility.²⁹ Harmonizing administrative obligations and public information needs remains challenging. Non-compliance with reporting standards often results in insufficient data available for public use in social oversight.³⁰ Publication of reports through official channels such as election organizer websites optimizes access to public information and expands the public's role in monitoring the political process.³¹ The principle of public information transparency in the 1945 Constitution provides strong normative legitimacy for the obligation to disclose campaign finance transparency. The public's right to know the dynamics of political funding is a constitutional right inherent in citizens, as part of the right to information and the right to participate in democracy.

Article 28F of the 1945 Constitution provides a strong normative basis by affirming the right of everyone to obtain information. This provision cannot be understood narrowly as an administrative right, but rather as a constitutional right with democratic dimensions. Political information, including the dynamics of campaign financing, is part of the public information relevant to citizens in determining their political stance. The right to political information serves to ensure the quality of

²⁸ Dinda Trisnati, Novie Indrawati Sagita, and Selvi Centia. "Analisis Keterbukaan Informasi Publik dalam Publikasi Risalah Rapat di Sekretariat Dewan Perwakilan Rakyat Daerah Kota Bandung." *Responsive: Jurnal Pemikiran dan Penelitian Administrasi, Sosial, Humaniora dan Kebijakan Publik* 8, no. 2 (2025): 300-312. <https://doi.org/10.24198/responsive.v8i2.63041>

²⁹ Muhammad Arsyad, "Analisis Kepatuhan Pelaporan Dana Kampanye Peserta Pemilu Tahun 2024". *Simposium Nasional Akuntansi Vokasi (SNAV) XII* 12, no. 1 (2024): 386-295. <https://ocs.polije.ac.id/index.php/psnav/article/view/41>

³⁰ Davin Windiarta, and Hero Priono. "Pelaporan Audit Kepatuhan Dana Kampanye Pada Partai X Kota P Terhadap Transparansi dan Akuntabilitas." *Jurnal Ilmiah Ekonomi dan Manajemen* 2, no. 7 (2024): 608-614. <https://doi.org/10.61722/jiem.v2i7.2140>

³¹ Cinta Anasilla Wulan Haqi, and Rida Perwita Sari. "Analisis Kepatuhan dan Transparansi Pelaporan Dana Kampanye Pemilu 2024 di Kabupaten Sidoarjo Partai X." *Jurnal Ilmiah Ekonomi, Manajemen, Bisnis dan Akuntansi* 1, no. 2 (2024): 682-693. <https://doi.org/10.61722/jemba.v1i2.331>

substantive democracy. Public information transparency plays a crucial role in preventing abuses of power, including in the realm of political funding.³²

Following the reform era, Indonesia strengthened the principle of information transparency through Law No. 14 of 2008 concerning Public Information Disclosure (UU KIP). Public information transparency is essential for a healthy democracy because it provides the public with access to relevant information, enabling the exercise of the right to political information.³³ Disclosure of political party financial information at the regional level remains weak, but when this information is made public, the quality of public oversight of party activities and the political process improves.³⁴

In the context of regional head elections, the right to political information is directly relevant to the transparency of campaign funds. Campaign funds are not merely a technical aspect of election administration but also an element that has the potential to influence candidate behavior, campaign strategies, and the direction of post-election public policy. Therefore, transparency regarding the sources and use of campaign funds is an integral part of protecting citizens' constitutional rights. Transparency in campaign finance disclosure is a crucial factor in shaping the public's perception that an election is fair and accountable.³⁵

³² Achmad Luqman Hakim, and Rifqi Ridlo Phahlevy. "Transparansi Berjaya Seiring Meluasnya Akses Informasi di Indonesia." *Journal Customary Law* 1, no. 3 (2024): 1-14. <https://doi.org/10.47134/jcl.v1i3.3086>

³³ Syochibul Amar Ma'ruf, "Aktualisasi Keterbukaan Informasi Publik pada Era Digital menurut Kebijakan Hukum terkait Keterbukaan Informasi Publik." *Verfassung: Jurnal Hukum Tata Negara* 4, no. 1 (2025): 35-48. <https://doi.org/10.30762/vjhtn.v4i1.682>

³⁴ Johanis Kuahaty, Petrus Kase, and Laurensius Petrus Sayrani. "Financial Information Disclosure of Political Parties (Case Study of Political Parties at the Regional Leadership Council Level in East Nusa Tenggara Province)." *Jurnal Ilmu Administrasi Negara AsLAN (Asosiasi Ilmuwan Administrasi Negara)* 13, no. 1 (2025): 167-182. <https://doi.org/10.47828/jianaasian.v13i1.311>

³⁵ Nailina Paramita Kuahaty, Aidul Fitriadi Azhari, and Nuria Siswi Enggarani. "Transparency of Campaign Finance Disclosure for Achieving Elections with Integrity." *Jurnal Jurisprudence* 11, no. 1 (2022): 68-81. <https://doi.org/10.23917/jurisprudence.v11i1.15504>

The transparency aspect is firmly reinforced through Article 74 of the Regional Election Law, paragraphs (3) and (4), which require candidate pairs to open a special campaign fund account. This special account serves as a legal control mechanism to ensure the traceability of all campaign finance transactions. This norm demonstrates that campaign fund transparency is not only understood as an administrative reporting obligation, but as a political finance system design that allows for effective auditing and oversight. The obligation to report campaign funds as an accountability instrument is emphasized in Article 74 of the Regional Election Law, paragraph (8), which regulates the use of campaign funds in a transparent and accountable manner. This provision reflects the principle of public accountability, where the use of economic resources in political competition must be legally auditable. Reporting is not solely directed at election organizers, but has a democratic dimension as a means of transparency to the public. The law enforcement dimension of the transparency obligation is strengthened through provisions on sanctions, specifically in Article 187 of the Regional Election Law. This article regulates the legal consequences for violations of campaign fund provisions, including the receipt of donations that exceed the limit or come from prohibited parties. The presence of norms containing sanctions emphasizes that campaign fund transparency is a legal obligation with coercive power, not simply a norm of political ethics.

These technical regulations are outlined in PKPU Number 14 of 2024 concerning Campaign Funds. This regulation serves to translate statutory norms into more detailed operational mechanisms, such as procedures for opening the Campaign Fund Account (RKDK), donation classification, campaign fund report formats (LADK, LPSDK, LPPDK), and public accountant audit mechanisms. Vertical synchronization is clearly evident in the RKDK regulations in Article 12 paragraph (1) of PKPU Number 14 of 2024, which requires candidate pairs to open the RKDK. Article 11 paragraph (2) emphasizes that the RKDK is used for all campaign fund receipts and expenditures. This technical norm demonstrates direct continuity with Article 74 of the Regional Election Law. In the reporting aspect, the norms of the Law obtain operational form through regulations regarding the Initial

Campaign Fund Report (LADK) in Article 26 of PKPU Number 14 of 2024, LPSDK in Article 28, and LPPDK in Article 30. This gradual reporting structure shows that the technical norms of the PKPU function as an administrative elaboration of Article 74 of the Regional Election Law paragraph (8) which regulates the use of campaign funds in a transparent and accountable manner.

D. Models of Transparency and Accountability in Regional Election Campaign Finance Reporting

The campaign finance reporting system for regional head elections is designed through a multi-layered and phased mechanism. Campaign finance regulations not only require reports to be submitted at the end of the campaign period but also establish a reporting cycle that reflects dynamic transparency. Within this framework, the LADK, LPSDK, and LPPDK are not merely administrative documents but normative instruments with distinct regulatory functions within the political finance transparency system. These three types of reports systematically form a phased transparency structure. The LADK provides an initial overview, the LPSDK ensures transparency of fund inflows, and the LPPDK provides comprehensive transparency of campaign finance activities. This model reflects a progressive regulatory approach that positions transparency as an ongoing process.

The ideal model of campaign finance transparency and accountability is a normative construct designed to address the limitations of formalistic transparency in political financing practices. Transparency and accountability are no longer understood merely as administrative obligations but as standards of democratic integrity that demand high-quality information disclosure, rational use of funds, and effective oversight mechanisms. This ideal model positions campaign finance reporting as a substantive instrument that enables the public, oversight institutions, and auditors to understand, assess, and test the reasonableness of political finance flows. Therefore, transparency and accountability must be built within a systemic framework that includes regulatory aspects, information systems, supervision, audits, and enforcement of sanctions.

Conceptually, the ideal model for transparency and accountability in campaign finance can be formulated as follows:

1) Transparency Based on Quality of Information

Ideal transparency requires not only complete reports but also relevant, accurate, and detailed information. Reports should be detailed, standardized, and minimize vague categories. Terms such as “other expenses” are permitted, but with clear sub-details required. The public should not only see the total figure but should also be able to understand the type of transaction, the purpose of the expenditure, and its relevance to campaign activities.

2) Accessible and Informative Information Disclosure

Ideal transparency requires an open, digital, and user-friendly campaign finance information system. Data cannot simply be published in a technical format that is difficult to interpret. Information must be analyzable by the public, academics, the media, and even ordinary voters. Effective transparency is informative, not merely available.

3) Logical Linkage-Based Accountability

Ideal accountability demands a clear link between funding sources, campaign activities, and spending patterns. Reporting should allow for evaluation of the economic fairness, cost rationality, and proportionality of campaign fund use. Therefore, it is not just about “money in & money out,” but whether the cost structure is reasonable, proportional, and consistent. This shifts reporting from mere bookkeeping to substantive accountability.

4) Risk-Based Oversight

Institutional oversight must be analytical, not merely administrative. Reporting patterns that indicate potential irregularities, such as the dominance of certain categories or significant spikes in transactions, need to be subject to clarification and in-depth oversight.

5) Substantive Campaign Finance Audits

The ideal audit focuses not only on administrative compliance but also on testing the substantive fairness of political finance transactions. Audits must be able to assess logical consistency between reports and detect potential distortions in financial information.

6) Effective and Coercive Sanctions Regime

Transparency and accountability require the support of firm, consistent, and preventative sanctions. Sanctions serve not only as a repressive measure but also as a normative instrument that encourages substantive compliance among election participants.

The six elements above demonstrate that transparency and accountability in campaign finance should be understood as an integrated governance framework rather than as separate regulatory obligations. Each element reinforces the others in ensuring that campaign finance reporting functions not merely as an administrative requirement but as a mechanism for protecting electoral integrity. Transparency is meaningful only when the disclosed information is accurate, accessible, and capable of being independently verified, while accountability depends on the ability to establish a logical relationship between campaign funding sources, expenditure patterns, and the actual conduct of campaign activities. Consequently, effective campaign finance governance requires regulatory standards that emphasize both procedural compliance and substantive verification.

From a legal governance perspective, the proposed model also reflects a shift from rule-based administration toward risk-based regulation.³⁶ Rather than relying exclusively on periodic reporting and

³⁶ In the context of campaign finance, rule-based administration focuses primarily on verifying whether reporting obligations have been fulfilled in accordance with prescribed procedures. By contrast, risk-based regulation emphasizes the identification of suspicious financial patterns, disproportionate expenditures, unexplained funding sources, and other indicators of potential violations, thereby enabling more effective and targeted oversight. See Julia Black, and Robert Baldwin. "Really Responsive Risk-Based Regulation." *Law & Policy* 32, no. 2 (2010): 181-213. <https://doi.org/10.1111/j.1467-9930.2010.00318.x>; Muhammad Asmawi, and Amiludin Amiludin. "The Indonesian Constitutional Court and the 2024 Presidential Election: A New Role in Electoral Integrity?". *Indonesian Court and Justice Review* 2, no. 2 (2025). <https://doi.org/10.65815/ermhzm84>; Budi Nur Purwanto, and Eka Hasibuan. "Minority Voting Rights and Political Participation: Ensuring Equal Representation in Indonesian Elections". *Indonesian Minority Justice Review* 1, no. 3 (2024). <https://doi.org/10.65815/j9zpxm63>; Francisco Muñoz, and Miguel Ángel Ramos. "Substantive Justice in the Case of Corruption in Brazil: The Lava Jato Process and Its Legal and Social Implications [La Justicia Sustantiva en el Caso

formal audits, electoral institutions should adopt a preventive oversight approach supported by digital disclosure systems, analytical monitoring, and proportionate enforcement mechanisms. Such an approach enables supervisory institutions to identify irregular financial patterns at an early stage, strengthen public participation in monitoring campaign finance, and improve institutional accountability. Ultimately, substantive transparency can only be achieved when disclosure obligations, oversight mechanisms, audit procedures, and sanctions operate as mutually reinforcing components within a coherent regulatory framework.

TABLE 1. Ideal Model of Transparency and Accountability in Regional Election Campaign Finance Reporting

Component	Substantive Objective	Practical Indicators	Expected Outcome
Transparency Based on Information Quality	Ensure complete, accurate, and relevant financial disclosure	Standardized reporting format, detailed transaction descriptions, limited use of vague expenditure categories	Reliable and verifiable campaign finance information
Accessible and Informative Disclosure	Facilitate public access and understanding	Open digital reporting platform, searchable data, public-friendly presentation	Enhanced public oversight and stakeholder participation
Logical Linkage-Based Accountability	Demonstrate consistency between funding sources, expenditures, and campaign activities	Traceable financial flows, proportional expenditure patterns, supporting documentation	Greater financial integrity and responsible use of campaign funds

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Component	Substantive Objective	Practical Indicators	Expected Outcome
Risk-Based Oversight	Detect potential irregularities through analytical supervision	Risk indicators, transaction pattern analysis, targeted monitoring	Early identification and prevention of campaign finance violations
Substantive Campaign Finance Audits	Assess both legal compliance and substantive financial fairness	Verification of financial consistency, evidence-based audits, reasonableness assessment	Improved credibility and effectiveness of campaign finance audits
Effective and Coercive Sanctions	Promote compliance and deter violations	Consistent sanction enforcement, timely corrective measures, institutional coordination	Stronger legal certainty and higher compliance with campaign finance regulations

Source: Data analyzed by Authors

Table 1 illustrates that the proposed model integrates normative legal principles with practical governance mechanisms. Each component is linked to a specific regulatory objective, operational indicators, and measurable outcomes, demonstrating that transparency and accountability cannot be achieved through reporting obligations alone. Instead, they require complementary institutional mechanisms that ensure the quality of financial information, facilitate meaningful public scrutiny, and enable effective supervisory action.

The model further highlights the interdependence between preventive and corrective regulatory instruments. Transparency based on high-quality information and accessible disclosure provides the foundation for effective public oversight, while logical accountability, risk-based supervision, and substantive audits strengthen institutional verification of campaign finance reports. These mechanisms become effective only when supported by a consistent sanctions regime capable of ensuring compliance and deterring violations. Accordingly, the proposed framework offers a holistic approach to campaign finance

regulation by transforming reporting from a procedural administrative exercise into a substantive mechanism for safeguarding democratic accountability, electoral integrity, and public trust.

E. Conclusion

This study demonstrates that transparency and accountability in regional election campaign finance constitute substantive legal principles rather than mere procedural reporting obligations. Transparency requires the disclosure of accurate, accessible, and verifiable financial information, while accountability demands clear justification for the sources and use of campaign funds. Although Indonesia has established a comprehensive legal framework through constitutional provisions, election laws, and implementing regulations, the current regulatory regime has not fully ensured substantive compliance. Weak harmonization of legal norms, inadequate disclosure standards, and ineffective enforcement continue to limit the realization of transparent and accountable campaign finance governance.

The findings further reveal a persistent gap between the normative framework and its implementation. While candidates generally comply with formal reporting requirements, substantive transparency remains constrained by pseudo-transparency practices, potential underreporting, limited public access to campaign finance information, and weak audit and sanction mechanisms. These shortcomings undermine public trust, reduce the effectiveness of electoral oversight, and weaken the integrity of democratic governance. Accordingly, legal advocacy should be positioned as a strategic mechanism for bridging the divide between legal norms and electoral practice by promoting meaningful compliance and strengthening institutional accountability.

To enhance the effectiveness of campaign finance regulation, reforms should focus on improving disclosure standards, developing integrated digital reporting and public information systems, strengthening risk-based audits and public oversight mechanisms, and ensuring consistent enforcement of sanctions through effective coordination among electoral institutions. These measures would shift campaign finance regulation from procedural compliance toward

substantive transparency, thereby reinforcing democratic accountability and electoral integrity in regional head elections.

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Acknowledgment

The authors would like to thank the Faculty of Law, Universitas Pattimura, Ambon, Indonesia, especially the Doctoral Program in Law, for its support and continuous assistance.

Funding Information

None

Conflicting Interest Statement

The authors state that there is no conflict of interest in the publication of this article.

Publishing Ethical and Originality Statement

All authors declared that this work is original and has never been published in any form and in any media, nor is it under consideration for publication in any journal, and all sources cited in this work refer to the basic standards of scientific citation.

Generative AI Statement

No AI was used in the formulation this paper.