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## Transparency of Fund Usage for the 2019 Legislative Elections in the Special Region of Yogyakarta

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**Abstract:** This research stems from the issue of lack of transparency in the use of government funds by political parties in the Special Region of Yogyakarta (DIY) during the 2019 Legislative Elections, particularly regarding campaign funds. This lack of transparency raises various issues, such as discrepancies in the reporting of fund usage, insufficient alignment in transparency, and the absence of strict sanctions from the election organizers. These conditions trigger suspicion, apathetic attitudes, and weak coordinated efforts, which potentially undermine the principles of justice in democracy. Data were collected through interviews, documentation, and analyzed descriptively based on four transparency indicators: document availability, clarity of information, process openness, and regulatory framework. The research findings indicate discrepancies and misalignment in the transparency of campaign fund reporting in the 2019 Legislative Elections, as well as minimal sanctions from the election organizers. This results in increased suspicion, apathetic attitudes, and weak coordination, which threaten the principles of justice in democracy.

**Keywords:** Elections, transparency, political costs, political communication, DIY Province

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## I. Introduction

This research originated from initial data obtained through a field survey during the 2019 Legislative Election (Pileg) in the Yogyakarta Special Region (DIY), involving the Regional General Elections Commission (KPU) and the Regional Election Supervisory Body (Bawaslu) of DIY. The survey revealed several issues in the implementation of the Legislative Election, particularly concerning the transparency in reporting the use of campaign funds. One of the main problems identified was the inconsistency and lack of alignment in the reporting of the Campaign Receipt and Expenditure Reports (LPPK), without any sanctions or firm actions from the election organizers.

For example, in the 2019 Legislative Election in DIY, there was one political party at the provincial level that did not submit its Campaign Receipt and Expenditure Report (LPPK) at all. In Bantul Regency, six parties, in Yogyakarta City five parties, and in Kulon Progo Regency eleven parties also failed to report their LPPK. This issue was not limited to new parties but also involved several major parties with large followings. This lack of transparency raises serious concerns, such as the potential for corruption, the weak commitment of political parties to transparency, and biases in campaign finance reporting (Marpaung & Indrayani, 2024).

Furthermore, it was also found that the campaign finance reports submitted to the KPU and audited by the Public Accounting Firm (KAP) often did not align between the Provincial KPU of DIY, the Regency/City KPU, and the KAP audits, which worsened the situation. Although at the national level, large campaign budgets are often fraught with various issues (Yuniarto, 2024), initial data indicate that even though the allocation of campaign funds in DIY is relatively small, its implementation still faces many obstacles.

Table 1. Statistical data and figures are as follows

CATEGORY	TRANSPARENCY OF THE 2019 DIY LEGISLATIVE ELECTION	14 POLITICAL PARTIES
DIY Province	1	GPPI
Bantul Regency	6	HANURA,PKPI, PDIP,GOLKAR, Demokrat,PBB
Yogyakarta City	5	HANURA,PKPI, GOLKAR, PKB, GARUDA
Kulon Progo Regency	11	PPP,GPI,PKS, GOLKAR,PAN,PSI, NASDEM,GERINDRA, DEMOKRAT,PBB, HANURA,

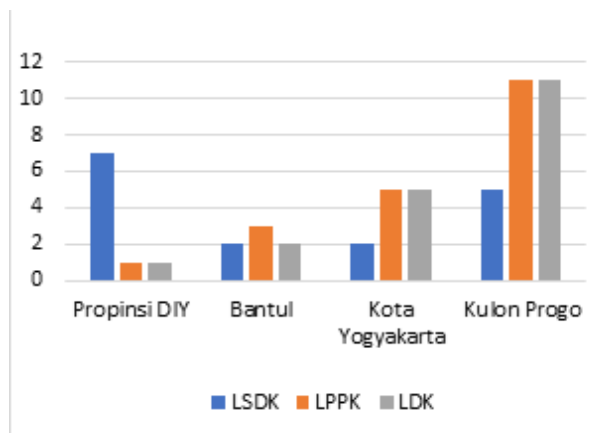


Figure 1: Index of DIY Province, Regency/City in the 2019 Legislative Elections

As a comparison, the data from the legislative election can be seen in the 2019 campaign fund usage and expenditure report:

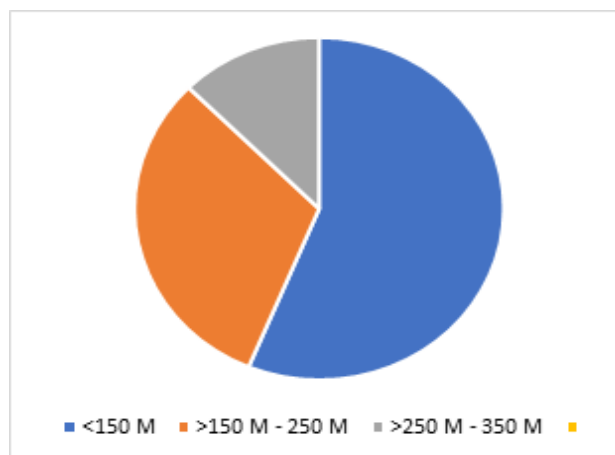


Figure 2: National Report on Campaign Expenditures for the 2019 Legislative Elections

As in Table 2 below:

Table 2. Campaign expenditures based on rupiah

Number of Political Parties (16)	Operation/Capital/Other Expenditures
9 Political Parties (PSI, PPP, PKS, GERINDRA, PBB, PKB, HANURA, Partai Berkarya)	< 150.000.000
5 Political Parties (PPI, PAN, NASDEM, DEMOKRAT, PKKI)	>150.000.000-250.000.000
2 Political Parties (PDI Perjuangan, GOLKAR.)	>250.000.000-350.000.000

Transparency, according to Rahmanurrasjid in Mardiasmo (2008, p. 84), refers to the openness of the government in conveying information related to the management of public resources to those who need it. The government is obligated to provide financial information and other relevant information required by stakeholders for decision-making purposes. This principle of transparency emphasizes the provision of information that is relevant, material, and easily accessible and understandable by the public. Transparency in governance also plays a crucial role in preventing corruption, collusion, and nepotism. Furthermore, budget transparency requires political maturity, where political parties must maintain unity and avoid polarization within society.

In measuring the success of transparency, several factors need to be considered. According to the indicators described by Kristianten (2006, pp. 4–73), the first factor is the Availability and Accessibility of Documents, which emphasizes the importance of documents required by the public or users being easily accessible. The second factor is the Clarity and Completeness of Information, where information is considered an important resource that can influence a person's welfare, economy, political power, and social status. A lack of information can weaken an individual's ability to make decisions. Transparency in this context relates to the openness and accessibility of information.

The third factor, Openness of Process, refers to the government's openness in providing information about the management of public resources to the public. This transparency can enhance the accountability of policymakers and the effectiveness of public oversight. Drucker, as cited by Wahyudi (2017, p. 19), adds that

process openness in achieving performance should be efficient, such as by speeding up or simplifying processes, and should be regulated within Management Control SOPs. Additionally, Terry explains that management requires the elements of organizing and controlling, in addition to planning and actuating (Rosi & Yasin, 2024, p. 293).

The principle of transparency aims to build trust between the government and the public through the provision of accurate and easily accessible information. According to Rahmanurrasjid in Mardiasmo (2008, p. 84), transparency is the openness of the government in conveying information related to the management of public resources to those who need it. The government is obligated to provide financial information and other relevant information that is easy to access and understand by the public. This transparency is not only important to prevent corruption, collusion, and nepotism but also requires political maturity. Political parties must maintain unity and avoid triggering polarization in society. Mental reform aims to prevent the practice of money politics, which can take the form of cash or gifts. Positive public participation in budget transparency is a crucial factor in the success of elections as a manifestation of democratic celebration.

Elections require an operational budget that serves as a tool to achieve objectives and is a critical aspect of political organization (Aranda et al., 2023). The budget is also highly relevant to issues of transparency and accountability (Sayuti et al., 2018, p. 19) and is closely related to the principle of electoral fairness. Moreover, the budget is connected to the dimension of contestation in the conduct of free and fair elections (Ismaili, 2024). The operational costs of elections are an administrative element that must be prepared by the election organizers. However, aside from cost issues, political management also requires good management. Management is defined as the process of guiding and facilitating the work of a formal group to achieve desired objectives (Terry & Rue, 2005, p. 2).

The Central and Regional Governments support elections with substantial priority budget allocations through the Budget Committee (Banggar) or Regional Development Planning

Agency (BAPPEDA) to ensure public transparency in all aspects of management, implementation, and other supporting factors. The protection and enforcement of rules in conducting elections in Indonesia are governed by various government regulations, both implicit and explicit. One of these is Law No. 7 of 2017 on General Elections, which stipulates that campaign activities must not use state facilities funded by the state budget (APBN) or regional budget (APBD). Print and online media must provide equal opportunities to all election participants without bias. This law also sets limits on campaign contributions from individuals and companies, mandates audits by a Public Accounting Firm (KAP), and imposes sanctions for receiving funds that exceed the limit or are prohibited. Furthermore, the law emphasizes that donors must provide clear identification and report the receipt and expenditure of campaign funds to a KAP appointed by the General Elections Commission (KPU).

This research compares its findings with other relevant studies to deepen the understanding of election financing, transparency, and accountability in Indonesia. One of the studies discussed is by Fardah (2015), which highlights the differences in per-election costs in East Java, including the factors influencing cost variations per voter. This study helps to understand the inefficiencies that occur in election financing.

Furthermore, the study by Sangki (2017) emphasizes the importance of transparency and accountability in budget management at the village level. Sangki found that a lack of openness in budget management negatively affects policy effectiveness, which should otherwise contribute positively to community welfare. This underscores the importance of transparency at all levels of government.

Hermanto's study (2020) also highlights the reporting of campaign funds during the 2019 Election, indicating that transparency and accountability remain significant challenges in Indonesia. The issues of non-compliance with campaign fund regulations, combined with weak sanctions, demonstrate the need for reforms in the campaign fund monitoring and reporting system to enhance public trust in the electoral process.

Finally, Simarmata's study (2018) highlights that large donations can shift a political party's orientation more toward the interests of donors rather than the public interest. Therefore, the importance of auditing and publishing political party financial reports is emphasized to prevent conflicts of interest. This research offers a new perspective on the conduct of elections in the Yogyakarta Special Region, focusing on the use of primary data from the 2019 LPPDK2-PARPOL and efforts to enhance transparency and accountability in the electoral process.

Unlike the studies mentioned above, this research offers novelty compared to previous studies, particularly in the context of election implementation in the Yogyakarta Special Region (DIY). While other studies have discussed issues of transparency, accountability, and election financing in various regions of Indonesia, this research specifically highlights the unique characteristics of DIY by utilizing primary data from the 2019 Report on Campaign Fund Receipts and Expenditures (LPPDK2-PARPOL).

This approach enables a deeper identification of the weaknesses and challenges in the implementation of legislative elections in DIY, which has not been extensively discussed in academic literature. Moreover, this research introduces an analytical framework that emphasizes achieving public openness indicators and applying sanctions for electoral regulation violations. By focusing on the transparency of election fund usage and comparing it with practices in other provinces, this study makes a significant contribution to improving the electoral system in the future, particularly in the context of DIY, which has its own unique characteristics.

## II. Methods

This research uses a qualitative method, chosen because qualitative research allows for a deeper and more detailed understanding and meets the criteria for the required information. Text or discourse analysis is employed to investigate research events based on accurate facts using a qualitative approach (Sugiyono, 2016, p. 85). The research locus includes Bantul Regency, Kulon Progo Regency, and Yogyakarta City out of the five regencies/cities in the DIY Province. The selection of these three areas is based on several reasons.

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First, these areas have a significant number of voters, making them representative in this study. Second, they frequently serve as centers of intense political activity and campaigns, making them relevant for understanding local political dynamics. Third, these areas have diversity in demographic composition and levels of political participation, providing a richer perspective in data analysis and research findings.

The research was conducted over eight months, from June 2023 to January 2024. The 2019 election was chosen because the legislative election data from that year is the most recent. The data collection techniques involved interviews with officials from the KPU (General Elections Commission) and Bawaslu (Election Supervisory Body), with respondent criteria including leaders, individuals who are knowledgeable about the issues, and employees with more than 10 years of service, such as Subdivision Heads or Service Officers.

The study utilizes the Theory of Transparency and the Theory of Work Effectiveness to assess the success or failure of transparency in the use of funds for the 2019 Legislative Elections (Pileg) in the Yogyakarta Special Region (DIY). The three main pillars of election administration in DIY Province include the DIY KPU (General Elections Commission), the Regency/Municipal KPU, and the DIY Bawaslu (Election Supervisory Body), along with the DIY Election Ethics Council (DKPP DIY) representing the DIY Bawaslu. The KPU and Bawaslu in DIY, as well as those in Bantul Regency, Kulon Progo Regency, and Yogyakarta City, represented the organizers of the legislative elections in the province that year.

### III. Results and Discussion

The discussion in this study begins with the initial findings presented in Table 1 regarding the state of transparency in the use of funds for the legislative elections in the Yogyakarta Special Region (DIY) in 2019. This table includes various key indicators such as the availability and accessibility of documents, clarity and completeness of information, openness of the process, and the regulatory framework that ensures transparency.

Based on the analysis of this table, it was found that although some aspects meet the transparency standards, there are also significant weaknesses, particularly concerning the clarity of information and the openness of the process. These findings form the main basis for further exploring the impact of a lack of transparency and how it affects the democratic process in the DIY Province.

Through this discussion, the study aims to provide a deeper understanding and offer solutions to improve transparency and accountability in the use of election funds in the future.

Table 3. Initial Conditions for Measuring Transparency in the Use of Election Funds in DIY Province in 2019

INDICATOR	DESCRIPTION	FINDINGS
1. Availability & Accessibility of Documents	The LPPDK2-PARPOL, LADK-PARPOL, and LSDK-PARPOL forms for all political parties participating in the election are provided by the government in sufficient quantities and with information that is easy to fill out within the timeframe specified by the KPU/Bawaslu.	Available
2. Clarity and Completeness of Information	Law No. 7 of 2017 on General Elections clearly regulates the information on the sources of campaign funds (Article 325, Paragraph 3), including the amount of contributions from individuals, groups, companies, business entities, and individuals. The recording of these contributions begins with the legislative election (Pileg). An audit by a Public Accounting Firm (KAP) must be conducted within 30 days. Sanctions are imposed for receiving contributions that exceed the set limits or for accepting prohibited campaign funds. The results of the financial reports are officially published on the website, and a suggestion box with a Helpdesk officer is provided, with the submission process documented through an Official Report.	(1) Data Obtained and Reported: There are still instances of unclear information regarding campaign funds, with forms filled out incompletely or ambiguously; some sections are reported without being properly filled in. (2) Lack of Clear Administrative Sanctions. (3) Election organizers still accept reports as they are, even when they involve small or unusual amounts of funds (4) Reports show that contributions in the form of goods or services are greater than those in cash. (5) The organizers have not sufficiently considered the importance of evaluation for fostering maturity in political democracy among the public.
3. Process Openness	Reports on the Use of Campaign Funds for Legislative Elections (Pileg) are published through the following channels: the KPU Level I (Provincial) Website, the KPU Level II (Regency/Municipal) Website, Print and Electronic Media, Annual Election Activity Reports, Election Reports by Bawaslu.	The results of the survey and interviews indicate that the financial reporting of campaign funds remains incomplete and disjointed between the Provincial/Regency/Municipal KPU, the Public Accounting Firm, and the internal teams of political parties. There is a lack of strict sanctions for political parties without commitment and a clear consensus in the next SIPP stages of the election process.

4. Regulatory Framework Ensuring Transparency	Article 28E Paragraph (3) of the Constitution of the Republic of Indonesia of 1945, Law No. 14/2008 on Public Information Disclosure, Law No. 7/2017 on Elections.	There is full assurance for Indonesian citizens as election participants; their rights and obligations; guarantees in public information disclosure (with the presence of the Regional Broadcasting Information Commission (KIPD) for complaints, except for matters exempted from being disclosed (authority of access), as well as the safeguarding of order and security throughout the election process from beginning to end.
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From the measurement of the transparency indicators for the use of legislative election funds in the Yogyakarta Special Region (DIY) in 2019, it was found that while the first indicator, availability and accessibility of documents, was fairly adequate, there were several weaknesses in the other indicators. For the second indicator, clarity and completeness of information, there were still shortcomings in transparency, such as obscured campaign fund data and reports filled out incompletely. This indicates that the existing regulations have not yet fully ensured that political parties report campaign funds comprehensively and accurately.

Additionally, for the third indicator, openness of the process, there were problems with financial reporting that remained incomplete and disjointed between the KPU at various levels, the Public Accounting Firm, and the internal teams of political parties. The lack of strict sanctions further exacerbated the situation, creating public distrust regarding the transparency of the process.

The fourth indicator, the regulatory framework ensuring transparency, although guaranteed by the government through various regulations, still has weaknesses in its implementation. The lack of strict enforcement of administrative sanctions against political parties that do not fulfill their reporting obligations properly remains one of the main issues that need to be addressed.

Based on these findings, several research questions arise, such as the impact of unclear and incomplete information in the 2019 legislative elections in the Yogyakarta Special Region (DIY) and the extent to which the openness of the election process and the effectiveness of the regulatory framework ensure the transparency

of election fund usage. These questions need to be further analyzed to find solutions that can strengthen democracy and enhance transparency and accountability in future elections.

### A. Unclear and Completeness of Information

Kristianten (2006:73) argues that clarity and completeness of information are crucial, as the absence of information can weaken an individual's ability to make decisions. Transparency relates to openness and access to obtaining the necessary information. In the context of the 2019 legislative elections in the Yogyakarta Special Region (DIY), information about the election itself, the political actors (legislative candidates), and the budgeting and oversight processes need to be clearly communicated.

Elections are a democratic means aimed at establishing a government that is sovereign by the people, where the elected government must be committed to the welfare of the people. If political parties fail to perform effectively in the elections, they are prone to making mistakes (Rahma et al., 2024). Political actors or legislative candidates play a crucial role in ensuring the achievement of the goals of elections as a democratic celebration. To gain personal votes, a candidate must campaign and bear the expenses independently. According to Mellaz (2019, p. 7), the campaign costs incurred by a candidate in the 2014 Legislative Elections ranged from 1.18 to 4.6 billion rupiah.

The budget, which serves as a tool to achieve objectives, is also the backbone of political organization (Handoko, 2003). Budget transparency and accountability are closely related to issues of fairness in elections (Ngimadudin & Supriadi, 2024). This is also connected to the dimension of contestation in realizing free and fair elections. The government has an obligation to uphold the sovereignty of the people and provide political education to citizens, in accordance with Article 28 of the 1945 Constitution. Therefore, the principles of LUBER (Direct, Public, Free, Secret, Honest, and Fair Elections) must be maintained, and the management of election budgets/funds must adhere to the Cost Standardization Analysis (ASB), Standardization of Goods and Services Prices (SHBJ), Special Cost Standardization

(SBK), Entry Cost Standardization (SBM), and Detailed Operational Cost Budget (RAB).

Additionally, it must also follow the regulations for financial administration and management, both from the Regional Budget (APBD) and the State Budget (APBN), implemented through the Digital SIPD Application and the Ministry of Home Affairs Regulations (PERMENDAGRI), and reflected in the design of regional or national budgets.

In terms of election administration financing, the state budget (APBN) allocated to the DIY KPU includes general operational funds for election supervision and assistance, as well as special funds for the costs of the presidential election stages. Meanwhile, the regional budget (APBD) is allocated to the Regency/Municipal KPU specifically for regional elections (Pilkada) through Election Grant Expenditures, conducted via the Regional Grant Implementation Document (NPHD) with verification from the local government and auditing by the Audit Board of Indonesia (BPK) or the Inspectorate. The management of campaign expenses in elections, particularly campaign funds, is audited by a Public Accounting Firm (KAP) appointed as an audit consultant partner for the elections. One audit firm can handle the audit of campaign funds for two to three political parties.

In terms of transparency and accountability, the government acts as the primary sector, mediator, and policymaker. Additionally, there is independent oversight by the public, both individually and in groups, such as by NGOs like Indonesia Corruption Watch (ICW), as well as reports by designated Public Audit Firms.

The clarity and completeness of information on the use of election funds encompass the dimensions of receipt, expenditure, and fund management, covering 16 political parties participating in the 2019 legislative elections in the Yogyakarta Special Region (DIY). These parties include PSI, PPP, PKS, PPI, PDI Perjuangan, PAN, NASDEM, GERINDRA, GPI, GOLKAR, DEMOKRAT, PBB, PKB, PKKI, and HANURA. Regarding this financing, the Recapitulation Table of the 2019 Legislative Election Campaign Fund Usage Report in DIY Province provides a clear overview of this situation, as presented in Table 4.

**Table 4:** Recapitulation of the Campaign Fund Receipts Report of Political Parties for the 2019 Legislative Elections in DIY Province

Components of LPPDK2-PARPOL (Receipts)	Complete	Incomplete
a. Political Party	15	1
b. Legislative Candidate	16	-
c. Individual	8	8
d. Group	1	15
e. Business Entities	4	12
f. Others	5	11

Source : Processed from the LPPDK2-PARPOL Model data, 2019 KPU DPAD DIY 2023.

Table 4 reveals that the campaign receipts report for political parties in the 2019 legislative elections in DIY, involving 16 political parties, does not yet provide complete information regarding the receipt components. Additionally, the available data is still in small nominal amounts and appears unusual, leading to several significant impacts. First, this incompleteness of data can cause information bias, where the resulting interpretation does not reflect the actual conditions, potentially misleading stakeholders in assessing the transparency and accountability of political parties.

Second, the small and unusual nominal amounts of receipts raise public suspicion regarding the accuracy and honesty of the reports, potentially reducing public trust in the integrity of the election process and the institutions involved. Third, the accountability of political parties is weakened because, without detailed and clear reports, it becomes difficult for oversight bodies and the public to monitor and evaluate the management of campaign funds, thereby creating opportunities for corrupt behavior.

Finally, this lack of transparency also negatively impacts the credibility of the elections, as public suspicion regarding the management of campaign funds can decrease voter participation and undermine trust in the democratic process. Therefore, to address this issue, there is a need for stronger regulations, more rigorous audits, and a commitment from political parties to conduct their campaigns honestly and transparently.

**Table 5:** Recapitulation of the Campaign Expenditure Reports of Political Parties for the 2019 Legislative Elections in DIY Province

Components of LPPDK2-PARPOL (Expenditures)	Complete	Incomplete
a. Operational Expenditure	13	3
b. Limited Meetings / Face-to-Face Meetings / Public Meetings	3	14
c. Mass Media, Print, Electronic, Advertising Costs	1	15
d. Broadcasting of Campaign Materials / Installation of Campaign Props	-	16
e. Other Activities	2	14
f. Capital Expenditure	2	14
g. Others	13	3
i. LADK Report (Initial Campaign Fund Report)	13	3

Source : Processed from the LPPDK2-PARPOL Model data, 2019-KPU.

Table 5 outlines the campaign expenditures of political parties in the 2019 legislative elections in the Yogyakarta Special Region (DIY), covering spending components for operations, limited meetings, face-to-face meetings, print and electronic mass media, dissemination of campaign materials, installation of campaign props, candidate campaigns, and political party advertising expenses. This data has been processed in the LADK expenditure report with a professional and accountable audit from 16 contesting political parties. However, it seems unlikely that none of these 16 political parties incurred expenses for broadcasting campaign materials or installing campaign props, and most did not engage in publications through print or electronic mass media or advertising costs. Additionally, there are weaknesses in the reporting of campaign fund budgets, which are presented in a general and insufficiently detailed manner, making them prone to discrepancies.

Table 5 reveals significant anomalies in the campaign expenditure reports of political parties during the 2019 legislative elections in the Yogyakarta Special Region (DIY). Although it includes various campaign spending components such as operations, limited meetings, face-to-face meetings, and mass media, discrepancies arise when the data shows that, out of the 16 participating political parties, almost none reported expenses for broadcasting campaign

materials, installing campaign props, or publications through print, electronic media, and advertisements. This situation raises serious doubts about the accuracy and honesty of these reports.

Logically, in a competitive political campaign, the use of mass media and the installation of campaign props are integral parts of a strategy to reach a broader audience. Therefore, the claim that most political parties did not engage in publications through mass media or advertisements is highly unrealistic and suggests the potential concealment or misappropriation of campaign funds. This inconsistency not only reflects weaknesses in the campaign budget reporting system but also indicates a significant opportunity for the mismanagement of campaign funds. The lack of detail in budget reporting further exacerbates the situation, making the auditing and oversight processes more difficult and less effective.

Thus, this lack of transparency not only undermines the credibility of the financial reports of political parties but also damages the overall integrity of the electoral process. It highlights the urgent need to improve regulations, enhance accountability, and ensure that the financial reports of political parties are thoroughly and transparently audited by independent institutions. Only through these measures can public trust in the electoral system and political parties be restored.

**Table 6:** Recapitulation of the Campaign Fund Receipts and Expenditures Report at the Regency/Municipal Level in DIY 2019

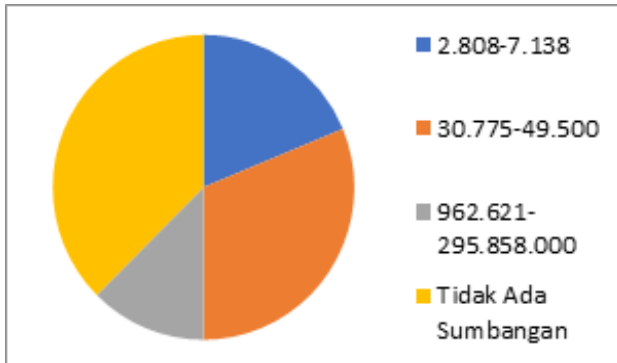
Components of LPPDK2-PARPOL (Expenditures)	Regency/City		
	Bantul	Yogyakarta City	Kulon Progo
a. Initial Balance + Cash	12	12	8
b. Campaign Goods/Services	11	12	5
c. Not reporting	3	1	5
Components of LPPDK2-PARPOL (Expenditures)	Bantul	Yogyakarta City	Kulon Progo
Operational/ Capital/ Other Expenses	9	11	4
b. Not reporting	7	4	10

Source: KPU Regency/Municipal 2019, processed by KPU Regency/Municipal & DPAD DIY 2023.



Table 6 illustrates the state of campaign fund receipts and expenditures reports at the regency/municipal level in DIY for 2019, covering Bantul Regency, Kulon Progo Regency, and Yogyakarta City. The table shows that the largest portion of campaign fund receipts and expenditures was used for the purchase of goods and services, such as campaign services, T-shirts, banners, billboards, flags, and billboard rentals, which are consumable expenses without any capital expenditures. This creates challenges for audits by the Public Accounting Firm (KPA) because these goods and services are no longer available when the audit is conducted after the campaign schedule has ended. Although the LPPDK2-Parpol forms were submitted on time, many forms did not include detailed components of the reports from most political parties participating in the 2019 elections at the regency/municipal level, as depicted in the table.

The weaknesses in terms of clarity and completeness of information in the Campaign Donation Receipt Report for the 2019 DIY Provincial Legislative Election (LPSPDK) are also evident in the following data:



Source: KPU Regency/Municipal 2019, processed by KPU Regency/Municipal & DPAD DIY 2023.

Figure 3. Campaign Donation Receipt Report for the 2019 DIY Provincial Legislative Election for 16 Political Parties

It appears that the recorded donations do not exceed the stipulated amount, and the amounts are even considered small for a provincial scale (according to Law No. 7 of 2017 Articles 327, 331, 333), whether from individuals, groups, businesses, or others. This indicates an anomaly in the amount of donations for an electoral event.

Based on the table above, several key findings emerge: First, the campaign finance reports for the 2019 elections in DIY Province indicate potential risks of irregularities and corruption, with a significant portion of spending categorized under “other items.” Two major parties, PDI Perjuangan and GOLKAR, did not provide clear and detailed campaign finance information. Meanwhile, a new party, Partai Berkarya, also showed deficiencies in transparency. Most political parties did not report or did not receive campaign donations, and those that did report generally listed very small amounts. Some parties only completed and returned the LPPDK2 forms without providing a comprehensive campaign finance report. There is evidence suggesting that the submitted reports do not reflect the actual conditions.

Second, the reports on the receipt, expenditure, and donation of campaign funds in regencies/cities for the 2019 legislative elections reveal shortcomings in orderliness, honesty, and transparency in the completion and presentation of information. Some major parties in regencies/cities did not submit reports and only returned the LPPDK2-PARPOL forms on time. In contrast, the new party in the 2019 legislative elections, PERINDO, managed to present a complete and timely report.

These issues have implications for the 2019 legislative elections in DIY Province. Although election contestants returned the LPPDK, LADK, and LSDK forms on time, the quality of their reports often did not meet expectations. This led to biased public information and raised suspicions that the data provided was inaccurate and possibly fabricated. This contradicts the public’s right to receive honest information. As Mursyidi (2009) stated, financial information must be presented openly and honestly to the public.

The data obtained and reported is often unclear, and the absence of strict administrative sanctions for participants exacerbates this issue. Election organizers seem to accept reports as they are, reflecting a permissive and careless attitude towards enforcement of sanctions. This aligns with Hermanto’s (2020) findings, which link weak sanctions with a lack of transparency in party reports.

This issue highlights a misalignment with the principles of public information transparency,

which should provide adequate access to the public. Lack of clarity and information gaps can lead to errors or mistakes in public decision-making. The data presented in Tables 2, 3, 4, and Figure 2 also contradict the concept of public accountability. According to Webster as cited in Rismayadi (2019), accountability encompasses responsibility and answerability, and public accountability involves indicators such as policy maker legitimacy, moral quality, and sensitivity.

Field practices reveal a lack of legitimacy in the LPPDK, LADK, and LPSDK reports due to the absence of signatures from party leaders or organizational stamps. This indicates a lack of sensitivity from election organizers and can lead to apathy and suspicion among information users.

### **B. Process Openness**

In terms of process transparency, it was found that campaign finance reports have not been presented comprehensively but are instead separated between the Provincial KPU, regencies/cities, public accounting offices, and internal political parties. This lack of complete reporting indicates a lack of coordination in the process, suggesting ineffective management and weak control over the process.

Findings regarding process transparency indicate that efficiency has not yet been achieved, as tasks have not been completed properly. The innovation of real-time transparency applications for legislative election fund usage remains general and separate among the Provincial KPU and regencies/cities. This leads to problems due to a lack of coordination, monitoring, and evaluation efforts by the legislative election organizers in DIY Province, resulting in information that is not yet accessible in a unified manner.

The transparency of campaign finance reporting processes in the 2019 legislative elections in DIY Province reveals weaknesses in coordination and management effectiveness. This can be explained through the theory of public accountability, which emphasizes the importance of transparency and coordination in managing public resources. According to Bovens (2007), public accountability encompasses three main elements: openness, transparency, and responsibility. When financial reports are separated between various institutions and are

not available in a unified manner, it reflects a failure to meet public accountability standards, which can, in turn, diminish public trust in the democratic process.

Furthermore, Denhardt and Denhardt's (2016) theory of public resource management emphasizes that efficiency in government relies not only on good administrative processes but also on technological innovations that support openness and transparency. In this context, the lack of integrated and real-time transparency applications across KPU levels indicates that election organizers have not yet succeeded in adopting technology that can enhance efficiency and accountability.

Thus, the implementation of more advanced technology and efforts to improve coordination among institutions are crucial for achieving the desired efficiency and accountability in campaign finance management. Without improvements in these areas, the electoral process may face challenges that could undermine public participation and trust.

### **C. Regulatory Framework**

From the perspective of the regulatory framework for the 2019 legislative elections in DIY Province, it has been considered adequate. However, field findings reveal issues such as a lack of clear and firm sanctions for political parties based on the data obtained. In the reporting of LPPDK, LSDK, and LADK in DIY, there is obscurity in campaign finance information and a lack of clear commitment and consensus from political parties. This results in violations of the existing electoral policies and regulations.

Research findings indicate that the transparency of campaign fund usage for the 2019 legislative elections in DIY Province was not effective in achieving the desired outcomes. Therefore, electoral regulations need to be strengthened and updated, including the addition of new sanctions in Law No. 7 of 2017 on Elections. Political parties that fail to submit campaign finance reports should face the risk of being barred from participating in future elections. Additionally, it is crucial for election organizers to understand the importance of public transparency by providing accurate and timely reports and ensuring that the data presented does not lead

to misunderstandings. Adding new provisions regarding administrative reporting sanctions will reinforce existing penalties, such as Articles 525 and 527 of Law No. 7 of 2017. Reports prepared by Public Accounting Consultants (KAP) must also be closely monitored. Finally, coordination between the Provincial KPU and regency/city KPUs needs to be evaluated to ensure that reports are presented in a unified manner.

To enhance transparency and accountability in elections, stricter regulations are needed, not just for reporting but also for oversight and enforcement mechanisms. Improved oversight of reports prepared by Public Accounting Consultants (KAP) is crucial to prevent potential manipulation or discrepancies in campaign finance reporting. Additionally, better coordination between the Provincial KPU and regency/city KPUs will ensure that all data and information related to campaign funds are accessible and thoroughly reviewed in a unified manner, enabling more effective monitoring.

Adding clearer sanctions to Law No. 7 of 2017 on Elections, such as barring political parties that fail to submit timely and accurate campaign finance reports from participating in future elections, would exert greater pressure on political parties to comply with existing regulations. This would help achieve the transparency expected from campaign finance reports and enhance public trust in the electoral process.

Equally important is focusing on the education and outreach aspects for political parties regarding the importance of compliance with campaign finance reporting regulations. Continuous outreach, combined with adequate technical guidance, will help improve the quality of submitted reports. Additionally, election organizers need to instill in all relevant parties that transparency and accountability are not only legal obligations but also a moral responsibility to uphold the integrity of the democratic process.

Overall, updating and reinforcing the regulatory framework, implementing stricter oversight, and enhancing coordination among relevant institutions will contribute to a cleaner, more transparent, and accountable electoral process in the future. This is crucial not only for ensuring fair elections but also for strengthening public trust in democracy in Indonesia.

## IV. Conclusion

This research reveals several important aspects regarding the transparency of campaign fund usage in the 2019 legislative elections in DIY Province. First, the study highlights a novel academic approach by differentiating between research on PILKADA (regional elections) and budget transparency in the context of legislative elections, providing a more specific and focused perspective on issues at the legislative level. Second, drawing on theories of budget transparency and work effectiveness, the research identifies that the transparency of fund usage in the 2019 legislative elections in DIY Province was still suboptimal and demonstrated less effective outcomes.

A deeper analysis reveals deficiencies in the reporting of campaign fund receipts and expenditures by political parties. Many reports are incomplete and lack detail, particularly in the components of receipts and expenditures, leading to potential information bias and creating room for public suspicion regarding fund misuse. This indicates weaknesses in the oversight and accountability systems applied in managing campaign funds. Additionally, the available data, which often shows unusually small amounts, further adds to the uncertainty and diminishes public trust in the electoral process.

Based on the findings of this study, several recommendations are proposed to enhance transparency and accountability in the use of campaign funds for the legislative elections in DIY Province. First, a comprehensive evaluation of the regulations governing campaign fund usage is needed. This involves strengthening existing provisions and adding more specific clauses to close gaps that may allow for misuse. Implementing strict sanctions, both in written form and through direct actions in the field, is crucial to ensure that political parties comply with the applicable rules. Additionally, stricter regulations should also be applied to political parties that are not registered in the Party Integrity System (SIPP) or that do not participate in election management.

Additionally, improving coordination between the Provincial General Election Commission (KPU) and the regency/city KPUs is essential for monitoring the use of campaign funds.

More intensive oversight by Public Accounting Consultants (KAP) will ensure that all funds used in the electoral campaign are thoroughly audited and comply with the applicable regulations. These measures are expected to create a more disciplined and accountable electoral process in the future.

Furthermore, to enhance transparency, the management services for legislative elections should be integrated into a single digital platform. This integration should encompass all reports from the Provincial level down to the regency/city levels in DIY Province, which will facilitate public access to information related to campaign fund usage and streamline oversight by various stakeholders, including the public.

Finally, the government should allocate a specific budget for innovations in providing facilities and infrastructure (SAPRAS) as well as modern information technology (IT) resources at each Regional General Election Commission (KIPD) unit in DIY Province. Investment in more advanced technology will support transparency and efficiency in reporting and managing campaign funds, while also helping to create a more reliable and accountable electoral process.

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