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Accountability Dysfunction in Campaign Finance Regulations:

A Case Study of the 2018 Jambi Simultaneous General Elections

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OPEN ACCESS

Citation: Kabullah, M. I., Amsari, F., Arifin, W., & Misra, F. (2020). Accountability Dysfunction in Campaign Finance Regulations: A Case Study of the 2018 Jambi Simultaneous General Elections. *Jurnal Bina Praja*, 12(2), 225–236. <https://doi.org/10.21787/jbp.12.2020.225-236>

Received: July 30, 2020

Accepted: November 18, 2020

Published: December 16, 2020

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Abstract: The regulations of campaign finance have highly problematic for local electios (Pilkada) in Indonesia. However, the campaign finance system changed gradually over the following years, many alleged campaign violations committed by candidates during local elections. In this study, the researcher wants to assess campaign finance regulations based on the accountability concept. The measurement of accountability in the campaign finance regulations has been divided into two perspectives, which are legal and finance. The study used a qualitative method with a case study approach in Jambi's three regions, which held local elections (Pilkada) in 2018. This study argues that the current regulations have not solved the whole problem of campaign funds. The level of corruption by candidates remains stubbornly high due to less authority and weak sanctions. At the same time, most campaign finance regulations have never been enforced. As a result, revising Acts on the election, enhancing law enforcement, and raising public awareness need to promote for ensuring the quality of local democracy.

Keywords: campaign finance regulations; accountability; regional head election (Pilkada)

1. Introduction

Since the Indonesian local elections (Pilkada) adopting direct vote in 2005, the democracy quality has been decreased gradually due to high political costs and oligarchic dominance. Local elections (Pilkada) have been transformed into a business commodity where the money is a critical factor in winning the electoral competition. Every candidate believed that the more costs spent in elections, the winning opportunity will higher.

The use of money has become increasingly out of control in the elections because candidates must finance various political activities. First, the candidate should provide a cost of nominating from political parties, which is commonly referred to as "political dowry" (Djuyandi & Herdiansah, 2018). Second, campaign funds, which include campaign attributes, success teams, and the use of electronic and print media (Mietzner, 2015). Third, the costs of consultation and survey through various consulting agencies and survey institutions (Ufen & Mietzner, 2015). Fourth, massive clientelism approach by local leader candidates includes bribery, donations to the voter, vote-buying, and others (Muhtadi, 2019). These various activities indicate that the high cost of politics has become a complicated issue every election.

At the same time, there is a tendency to strengthen regional head candidates' pragmatism to conduct money politics. From research on the theme of money politics in the 2014 elections held by the Australian National University in collaboration with the University of Gadjah Mada showed that most candidates for local leaders considered it reasonable to practice bribery to voters to win the elections (Aspinall & Sukmajati, 2015) reflects the dominance of money in each stage of the local elections (Pilkada), a sign of the birth of a political recruitment system that is only procedural-majoritarian (Robison & Hadiz, 2017).

No doubt anyone who wants to achieve the head regions' position is required to have huge capital. The capital should be used for various political activities, including building relationships with money-based voters. Not surprisingly, when a candidate wins the election, the interest in returning campaign capital is confirmed through an oligarchic power (Winters, 2011). Based on this phenomenon, there is a desire from many parties to reform local elections (Pilkada) financing system to prevent the massive practice of money politics.

If we reflect on the experience in many countries, the arrangement of candidate funding in elections (including local elections) is not new. Based on research conducted by Walecki in 60 countries, 25 states have specific regulations governing campaign finance restrictions, such as Britain, Italy, France, Canada, Spain, and New Zealand (Walecki, 2007). The same thing also happens in the Organization for Economic Co-operation and Development (OECD) countries. Two-thirds of member countries already have regulations regarding the limits on campaign costs for parties or candidates (Speck & Olabe, 2013). In general, the improvement of candidates' financing rules in elections is focused on the obligation to inform the source of donations, limit campaign contributions and allotment of campaign expenditures.

In the Indonesian context, campaign finance arrangements in elections have undergone several revisions. Based on Acts No. 8 of 2015 concerning Amendment to Acts No. 1 of 2015 concerning Establishment of Government Regulations in Lieu of Acts No. 1 of 2014 concerning Election of Governors, Regents, and Mayors into Acts, has specifically regulated campaign finance issues such as article 74 paragraph (5) concerning limits on contributions allowed by prospective regional heads, and article 75 paragraph (1) concerning financial reporting mechanisms. Local elections regulations could also be found in Acts No. 10 of 2016, such as article 73 paragraph (1). It clearly stated that the prohibition of promising, giving money, or other material to influence voters. This is also strengthened by other laws, namely Acts No. 7 of 2017 article 280, which contains provisions on the prohibition for implementers, participants, and campaign teams to promise or give additional material money to voter campaign participants.

Besides, the regulation of campaign funding for local elections (Pilkada) participants is also regulated through two General Election Commission Regulations (PKPU). Both regulations are referred to as General Election Commission Regulations (PKPU) No. 5 of 2017 Concerning Campaign Funds for Participants in the Election of Governor/Vice Governor, Regent/Vice Regent, and Mayor/Vice Mayor and General Election Commission Regulations (PKPU) No. 8 of 2015 concerning Campaign Funds for Election of Participants for the Governor/Vice Governor, Regent/Vice Regent, and Mayor/Vice Mayor. These rules instruct campaign funds. The organizers of local elections (Pilkada) must be carried out with accountable and transparent principles. These principles are compatible with a fair electoral system (Fahmi et al., 2020).

In practice, these various regulations have not encouraged accountability in campaign funding for local elections (Pilkada) participants. This can be seen from several weaknesses, such as the number of donations reported to the General Election Commission (KPU), which does not represent the head regional candidates' real costs. The candidate pair seemed only to complete administrative requirements in reporting campaign funds. As a result, the trend of corruption carried out by local leaders remains high, even though reforms in the local elections system have continued. Based on data from the Corruption Eradication Commission (KPK) regarding the profession/job in 2004 to 2019, there were 140 (14.15%) of 1,152 people who were corruption convicts with a background in the position of the regional head (Governor/Deputy Governor, Regent/Deputy Regent, and Mayor/Deputy Mayor) (KPK, 2020). This means that acts of corruption are carried out when local leaders control the local government. Corruptors with a background in the position of leader of the region are ranked in the top four after the private sector, members of the House of Representatives (DPR) and Regional House of Representatives (DPRD), senior government officials from echelon one until three.

Thus, the improvement of rules related to campaign funding for local elections participants remains unfinished work. The existence of various laws pertaining to the regulation of campaign funding for local elections (Pilkada) participants has proven to be unable to become guidelines that should force each candidate's moral standards (Fahmi et al., 2019). Simultaneously, the regulation of campaign funding for local elections (Pilkada) participants is still running inconsistently due to intense political interests (Fahmi, 2011). As a result, the elections are no longer a part of democracy but political events laden with massive clientelism practices (Berenschot, 2018) and corrupt (Aspinall & Berenschot, 2019). Gradually, the high costs in the elections did not only have an impact on stagnation but instead led to the decline of democracy (Warburton & Aspinall, 2019).

This makes the need to measure the extent to which the achievement of accountability of campaign funds for candidate pairs in the Jambi simultaneous elections in 2018. Measurements can be made objectively considering the norms about the rules of campaign funding for Pilkada participants are very clear, namely Acts No. 1 of 2015, Acts No. 8 of 2015, Acts No. 10 of 2016, General Election Commission Regulations (PKPU) No. 8 of 2015, and General Election Commission Regulations (PKPU) No. 5 of 2017.

1.1. Contextualizing Accountability and Democracy

Accountability is an ever-expanding concept (Mulgan, 2000).

Accountability is one of the popular concepts in the development of public administration science nowadays. There have been various studies conducted by scholars, such as accountability as a mechanism of performance management (Mizrahi & Minchuk, 2019) and accountability as a democracy cure (Brandsma & Schillemans, 2013).

There are three reasons why the concept of accountability can attract many experts in the field of public administration. First, accountability is a conceptual umbrella in promoting anti-corruption (Bovens et al., 2008). This argument is relevant because accountability is often used interchangeably with transparency, equity, efficiency, responsiveness, responsibility, and integrity. Second, accountability is a concept that promotes several international institutions. In the late 1990s, the World Bank and Transparency International launched a massive campaign in most Africa and Asia countries (Pertiwi & Ainsworth, 2020). The campaign has promoted accountability as a tool in combating corruption. If the country success against corruption, foreign investment will be more manageable come from multinational companies. Third, although accountability is possible to be present in different contexts, there are similarities where accountability becomes a pillar of democracy between the public and government (Kabullah & Wahab, 2016). This argument indicates that accountability is a representation of democracy. Thus, a comprehensive approach is needed to promote the concept of accountability for democracy.

There is a high attention of scholars to develop accountability concept in democracy context after the fall of the Soviet Union. Democracy and accountability are likened to the speed and brake in government. Democracy as a speed gives space for individual freedom of speech and action, while accountability as a brake is the control of the liberty owned. Consequently, democracy without accountability is absurd. Behn (2001) made an analogy that accountability was no longer an option but had become a necessity as the basis for the success of democracy. Behn's opinion reminds us that a democratic state can only build an effective government system if it is supported by accountability. In that sense, there is a serious concern among scholars to promote accountability for democracy.

The manifestation of accountability in democratic countries could be a presence in the form of elections. The elections have provided a precise mechanism for accountability, in which citizens could express their views about politicians (Lægreid & Neby, 2016). The elections are not only a procedural process to appoint the politicians. It is also a moment for the public to evaluate and judge a performance by politicians. In that sense, the politician should be transparent in the public-decision making process because the election can increase in monitoring the elected politician's performance significantly. Based on that, the relationship between accountability and elections is inherently connected because the election impact substantially and strengthening the capacity of accountability in the function of public control.

In Indonesia, the research of accountability in elections is not a new thing. In particular, on local elections, some scholars have attempted to explore accountability on local elections based on a campaign financing system. Most studies of accountability on the campaign finance system in local elections can be organized into two different perspectives. Some perspective has analyzed the violation of incumbent leader on campaign spending in local elections such as promotion through public advertisements financed by local governments budget (Fajri & Kabullah, 2019, p. 90), grants and social assistance for supporters (Saragintan & Hidayat, 2016, p. 137), and mobilization of state civil servants (Tidey, 2018). Based on this perspective, the campaign financing system fails to create appropriate mechanisms to prevent violations by incumbent leaders. Another view has also investigated the influence of external actors donate a campaign of some candidates such as owner of plantation company (Isra et al., 2017, p. 77) and mining company (As'ad, 2016, p. 34). As a result, the local elections' campaign finance is very vague to calculate, including for every candidate.

Although the previous studies related to accountability and campaign finance on regional elections has explored many times, the studies remain weak in understanding the constrain of legal systems within the context of widespread violations of candidates. As a result, the article aims to explore the campaign financing of candidates in Regional Head Election from accountability, which is regulations and

financial audit. This is important because the researcher assumes that the regional elections are not merely one of the constitutional mechanisms in delivering and ensuring the implementation of democracy. Moreover, elections are a necessity that cannot be denied achieving an accountable leader to the public. In that sense, the reconstruction of the accountability conception through regulation and financial will enhance of understanding of the problems in later field.

2. Methods

The research method used in this article is qualitative with a case study approach. There are several reasons a case study is suitable for this research. First, this approach is acceptable for getting an in-depth understanding of some phenomena in a particular time and place (Yin, 2014). It was confirmed by one of an expert who argues that the case study is also appropriate study phenomena within their specific context (Creswell, 2007). The case study approach is considered more sensitive to capture the complexity of natural phenomena and develops in some instances that will not be analyzed if using quantitative studies considering that what is presented in the quantitative method is the only general (Gerring, 2006). In this study, the data has obtained from various sources, in-depth interviews, and documentation.

The analysis of data uses descriptive, explanative, and evaluative models. The descriptive model aims to describe systematically, factually, and accurately the facts and characteristics of a population or a particular object. The researcher has identified cause and effect between two or more concepts to be studied while the explanatory model. The evaluative model examines the effectiveness or success of a program under study, including providing recommendations for improvement (Kriyantono, 2008).

The study takes on three regions in Jambi Province, which have conducted simultaneous local elections in 2018, namely Jambi City, Merangin Regency, and Kerinci Regency. The reasons for site selection consider the decreasing trend of voter participation in the last three Pilkada in Jambi Province from 69.53% in 2005, 68.04% in 2010, and 54.93% in 2015 (Nugroho, 2018, p. 6). With low voter participation, it can have implications for the emergence of corrupt governance (Risal & Pratiwi, 2019, p. 13).

In order to analyze accountability on campaign finance regulations, we conducted intensive fieldwork in Jambi. Data for this study were collected through in-depth interviews and documentation. Interviews were conducted with Regional Head Election (Pilkada) candidates and members of their supporters (Tim Sukses), General Election Commission (KPU), and General Election Supervisory Agency (Bawaslu), academics, and members of civil society groups, and local journalists. At the same time, we were collected relevant documents such as the regulation relate to campaign finance, the vote results of Pilkada in 2018, the campaign funds reports, reports of complaints regarding fraud committed by candidates or success teams, and other relevant documents. After obtaining various data, we wrote transcripts, process the data, and analyze the data based on the accountability model already explained in the previous section.

3. Results and Discussion

3.1. Legal Perspective of Campaign Finance for Local Elections (Pilkada) Participants

From the legal perspective, accountability emphasizes the importance of the judicial function through fair election regulations, strengthening law enforcement's capacity, ensure the independence of election agencies, and purifying laws. It means every act of the actor is based on the relationship between each party based on law. Through this relationship based on the law, it opens space to impose law sanctions for violations found. At the same time, the legal could use as an instrument to strengthen

the ethical code, increasing the threat of corruption, imposing harsh legal sanctions to any act of corruption, changing the culture of permissiveness toward corruption, several acts such as vote-buying, and instilling public awareness to report any act of corruption indicated on the election.

In brief, the regulation of campaign funds in the Election Law has started since 1999. In-Law No. 3 of 1999 Article 48 (1) and (2), provisions concerning funding sources, the prohibition of foreign funds, and campaign finance reports have been regulated. Although the regulation scope is still minimal, Law No. 3 of 1999 has become the initial foundation of campaign finance arrangements in Indonesia's election contestation. In its development, regulations on campaign funds have been continuously improved both for the Legislative Elections through Law No. 12 of 2003, Law No. 10 of 2008, Law No. 8 of 2012, and Presidential Election through Law No. 23 of 2003 and Law No. 42 of 2008.

For campaign financing arrangements in the Regional Head Election (Pilkada) itself was initially regulated through Law No. 32 of 2004. Furthermore, this continues to be improved through various laws and regulations such as Government Regulation In Lieu of Law (Perppu) No. 1 of 2014, Law No. 1 of 2015, Law No. 8 of 2015, and Law No. 10 of 2015 2016. The various regulations above regulate:

- a. Sources of campaign funds from political parties, candidates, and non-binding donations.
- b. Limits on campaign contributions.
- c. Types of gifts that are prohibited.
- d. Contributor list.
- e. Audit of campaign funds.
- f. The mechanism for reporting campaign funds.
- g. Sanctions for violations of the provisions for campaign funds.

If we look more in-depth, various revisions to campaign finance rules in the elections show an intense desire for efficient and effective campaign financing. In terms of efficiency, Law Number 1 of 2015 jo Law Number 8 of 2015 confirms that of the seven existing campaign methods, there are four campaign methods whose funding is borne by the State Budget, namely (1) public debate / open debate between candidate pairs; (2) disseminating campaign materials to the public; (3) installation of teaching aids; and (4) print media and electronic mass media advertisements. It should appreciate by given the experience of the previous local elections (Pilkada) in many places. There was a tendency from current head regions or incumbents who had many sources to rely on billboards and media publications in the campaign. With campaign funding financed by the Regional Budget (APBD), it is expected that the elections can run in a healthy and balanced manner between prospective local leaders.

In terms of effectiveness, regulations have also regulated restrictions on campaign funds both for income and expenditure. The law has determined it can obtain campaign fund contributions from political parties, candidate pairs, individuals, and private legal entities in terms of revenue. This regulation regulates donations' origin and limits the number of gifts and classifications of donors, such as contributions from individuals Seventy-five million and private legal entities Rp750 million, as stated in Article 74 (5) of Law No. 1 of 2016. Donors must also attach a clear identity. That is, not just anyone who can contribute campaign funds. On the expenditure side, regulations also regulate the formulation of restrictions on campaign expenditures. This is stated in Article 74 paragraph (9) of Law No. 1 of 2015 in conjunction with Law No. 10 of 2016, which reads, "Campaign Funds limitation of candidate pairs is determined by General Election Commission (KPU) of Provincial and Regency/City. It considering the total population, scope, and standard regional costs." Also, General Election Commission (KPU) of Provincial and Regency/City as regional election organizers will also consider various factors in setting limits on campaign fund expenditures including campaign methods, several campaign activities, the estimated number of campaign participants, regional cost standards, required campaign

materials, regional coverage and geographical conditions, logistics, and campaign/consultant management. This restriction is a form of efficiency and effectiveness in the use of campaign funds.

Although the regulation of campaign funds for Regional Head Election (Pilkada) participants has improved several times, the supervision of campaign funds for Regional Head Election (Pilkada) participants still shows various weaknesses. First, the limited material for organizing campaign funds for local election participants. Based on Article 65 (1) of Law No. 10 of 2016, supervision of campaign funds only covers seven activities, namely (1) limited meetings; (2) face-to-face meetings and dialogues; (3) public debate/open debate between candidate pairs; (4) disseminating campaign materials to the public; (5) installation of teaching aids; (6) print mass media advertisements and electronic mass media; and (7) other activities that do not violate the campaign.

The regulations have insufficient control of campaign finance by candidates. According to one of our interviews, Pilkada participant campaign activities' most significant expenditure is not regulated in the law, such as the formation and mobilization of successful teams, operational success teams, and witness funds (Interview of Members of Jambi Province General Election Supervisory Agency (Bawaslu), 2020). It was confirmed by the research of the University of Indonesia's Center for Political Studies (Puskapol), which identified witness funds on the day of vote counting as one of the most significant cost components of candidate expenditure (Wildianti, 2018).

As a result, in local elections (Pilkada) of Jambi Province, no violations have been found relating to local elections (Pilkada) participant campaign spending. Based on the General Election Supervisory Agency report of Jambi Province about breaches of the 2018 elections, 42 election violations occurred with details 19 in Jambi City, 10 in Merangin Regency, and 13 in Kerinci Regency. Most of the violations in the three regions are relatively the same, namely criminal offenses, which include the alleged involvement of government officer (State Civil Apparatus) in the campaign, the alleged non-neutral ASN, the alleged campaign at a place of worship, the alleged giving of receiving the money to choose one pair of candidates, and others.

Second, the lack of sanctions for local elections (Pilkada) participants violates campaign finance rules. Based on Articles 52, 53, and 54 regarding General Election Commission Regulations (PKPU) No. 5 of 2017, cancellation as a candidate pair for the local elections can make if there is a violation of the receipt of campaign funds that exceed the specified limits and the delay in submitting the Campaign Funds Receipt and Expenditure Report (LPPDK). There are several disqualification cases in the concurrent regional elections in 2018 which only one point of disqualification of regional election candidates due to violations of the campaign finance article, namely the local elections in Sinjai, South Sulawesi Province. In that case, the KPU decided to immediately disqualify Sabirin-Mahyanto's incumbent candidate pair because he was late in submitting the LPPDK report (Helmi & Erliyana, 2019, p. 149). As for the context of other types of violations related to campaign funds, there has not yet been a case of cancellation of a candidate pair's nomination. Therefore, strict sanctions in the form of disqualification only occur in fatal cases.

Third, the General Election Commission (KPU) and General Election Supervisory Agency (Bawaslu) have insufficient authority to regulate campaign finance. For the General Election Commission (KPU), the norms contained in campaign finance regulations are apparent. As a result, the General Election Commission (KPU) has only served by the authority set out in the Act. There is no discretionary space for the General Election Commission (KPU), so several parties believe that the General Election Commission (KPU) performance in enforcing campaign finance regulations seems stiff and textual. At the same time, the General Election Supervisory Agency (Bawaslu) also a limited role in monitoring campaign funds for local elections (Pilkada) participants in evaluating compliance procedures only, such as the availability of Campaign Fund Receipt and Expenditure Report (LPPDK). General

Election Supervisory Agency (Bawaslu) does not have the authority to assess campaign finance reports' substance. As a result, efforts to uphold the principles of monitoring campaign funds have been hampered.

3.2. Financial Audit Perspective of Campaign Finance for Local Elections (Pilkada) Participants

The audit of financial statements is identified as the most accountability focused work in the government. As the traditional model of responsibility, financial audit provided information on the use of public funds. The dimensions of the financial audit focused on an evaluation of financial transactions, followed by efforts to find mistakes and sanctions (Lonsdale & Bemelmans-Videc, 2017). In line with this opinion, an audit is defined as activities that seek to provide a statement on accountability assessment that is often synonymous with assessing financial liability (Perrin, 2017). Regulatory requirements hardly influence the financial audit approach in local elections (Pilkada) cases.

Audit of campaign funds has been regulated through two General Election Commission Regulations (PKPU). It referred to PKPU No. 8 of 2015 Concerning Campaign Funds for Participants in the Election of Governors and Deputy Governors, Regents and Deputy Regents, and Mayor and Deputy Mayor and PKPU No. 5 of 2017 concerning Campaign Funds for Election of Participants for the Governor and Deputy Governor, Regent and Deputy Regent, and Mayor and Deputy Mayor. In this regulation, each pair of candidates for regional head must compile and submit a campaign finance report consisting of:

- a. Initial Report on Campaign Funds (LADK).
- b. Report on the Acceptance of Campaign Funds Donations (LPSDK).
- c. Report on the Revenue and Expenditure of Campaign Funds (LPPDK).

Initial Campaign Funds Report (LADK) contains initial information on candidates' expenditure for local elections consisting of outstanding accounts for campaign funds, sources for obtaining initial balances or opening balances, details of calculation of revenues and expenses obtained before opening a particular budget for campaign funds. The Campaign Funds Donation Receipt Report (LPSDK) contains all the candidate Pair receipts after the Initial Campaign Funds Report is submitted to the general Election Commission (KPU). In comparison, the Campaign Funds Revenue and Expenditure Report (LPPDK) documents, which contain all the Campaign Fund revenue and expenditure.

The campaign finance reporting process continues in the audit process in compliance with laws and regulations governing campaign funds. The Public Accountant Office carries out the campaign finance compliance audit process. Audit results in the form of Audit Results of the Campaign Funds Report for each participant in the elections.

When examined more in-depth, the financial audit of campaign funds for Regional Head Election (Pilkada) participants initially aimed to uphold the principles of transparent and accountable campaign finance arrangements as a variant of direct, general, free, secret, honest, and fair elections. Especially from existing studies showing auditing has a significant effect in reducing corruption in Indonesia by an average of 8% and reducing missing expenditure (Olken, 2007). In practice shows the occurrence of distortion when implemented in the field. It can see from various weaknesses.

First, the ineffectiveness of the current audit method in detecting violations of campaign funds. Based on Article 39 paragraph (1) of KPU Regulation No. 5 of 2017, the form and mechanism of an audit of campaign funds in the local elections (Pilkada) is a compliance audit or known by another name, the Attestation Standard (SAT) 500 by Public Accountant Professional Standards (SPAP). In carrying out its audit, the public accountant will design and carry out audit procedures to obtain adequate confidence in the compliance of the candidate pair's assertions with the help of the

candidate pair in providing all necessary records and documents. Thus, the level of audit validity is only measured by how much the levels of compliance of the candidate pairs of head regions adhere to campaign funds regulation. Some compliance standards in the law include compliance with the submission of campaign finance reports, whether on time or not, whether campaign contributions have complied with individuals and business entities' maximum limits. It also relates to contributors to campaign funds compliance with receiving donations from prohibited parties statutory provisions, such as receiving funds from foreign parties or funds from state budget sources such as BUMN/BUMD.

It is essential to realize that compliance audits still have weaknesses in displaying factual conditions in the field. One reason is the source of the data taken only refers to campaign finance reports submitted by candidates, so it is possible for auditors not to know the actual amount of campaign funds. One informant mentioned:

I have experienced the Governor Election in 2015 and the Mayor Election in 2017. The money reported to the General Election Commission (KPU) was not similar to the facts. For example, it was agreed that a meeting was limited to fifty times but said only twice. This can also be seen from the initial funding of a minimal number of candidate pairs (Interview of Former Head of Jambi General Election Commission (KPU), 2020)

When there should be a difference between the data in the campaign finance report and the facts in the field, the auditor can conduct a more in-depth audit using the investigative and performance audit methods. An investigative audit is one of the fraud auditing methods, which is an audit whose implementation is based on indications of violations (Mursalin, 2013, p. 44). The performance audit can also detect corruption through a lack of economy and lack of efficiency (Misra, 2003). However, this has never been done in the Pilkada in Indonesia, considering that investigative and performance audits are not regulated in regulations.

Second, local leader candidates' mechanism for reporting financial campaign funds submitted to the General Election Commission (KPU) is still effortless. It differs significantly from the mechanism of financial reporting conducted in the private world. Political contestation should be like the elections must have particular monitoring standards. Reflecting on the experience of the elections in Jambi Province, candidates still considered reporting campaign funds as mere formalities. For candidates, reporting campaign funds fulfill the legal obligations. It is not uncommon for regional head candidates to appoint certain parties such as accountants or campaign teams to compile campaign finance reports. In fact, in practice, the parties had never been directly involved with campaign spending because it was taken care of by a trusted person appointed by head region candidates. As a result, it is difficult to get detailed and real-time campaign expenditure information.

Third, the insufficient number of agencies conducting the audit. Based on General Election Commission (KPU) Regulation No. 5 of 2017, audits of campaign funds for Regional Head Election (Pilkada) participants can only be conducted by a Public Accountant Office (KAP) appointed by the KPUD. The public accountant office must own various requirements to become an auditor of campaign funds for Pilkada participants. It includes not being a member of a political party or a campaign team of a candidate pair, not affiliating directly or indirectly with a candidate pair and political party, and preferably having a training certificate an audit of the campaign fund report of Pilkada participants issued by the public accounting profession association. Although the campaign finance auditor qualification standards are strict, it does not necessarily make it easier to detect campaign funds violations. Auditors are limited to evaluating campaign finance reports sourced from candidate pairs' notes and documents whose validity is often doubtful. Reflecting on the simultaneous local election Campaign Fund Receipt and Expenditure Report (LPPDK) in Jambi Province in 2018, many head regions submit campaign finance reports with unreasonable

Table 1. The Campaign Finance Report of Local Elections (Pilkada) Participants in Jambi City dan Kerinci Regions in 2018

Name of Candidates	Beginning Balance	Total Spending
Jambi City		
Abdullah Sani & Kemas Alfarizi	100,000	131,929,600
Sy. Fasha & Maulana	5,000,000	1,517,513,000
Kerinci Regency		
Monadi & Edison	101,000,000	556,866,000
Adi Rozal & Ami Taher	250,000	1,338,330,000
Zainal Abidin & Aرسال Apri	200,000,000	630,751,920
Merangin Regency		
Ahmad Fauzi Ansori & Sujarmin	n/a	1,035,000,000
Al Haris & Mashuri	n/a	1,860,000,000
Nalim & Khafid Moein	n/a	3,005,00,000

Source: processed from various data sources, 2018

amounts. It can be seen from the campaign fund reports of the pair of candidates as specified above.

From [Table 1](#), it could be seen that the campaign funds report is strange. It can be seen from the beginning balance below one million by several candidates. It can also find other irregularities on many shopping items couples. According to one informant, receipts, and receipts' transaction process and expenses recorded in the registered account may not take up to ten times (Interview of Jambi Province Bawaslu Member, 2020). It certainly is a strong indication of fraud in reporting campaign funds for local election participants. It's just that there are no sanctions for the financial statements of regional head candidates who are declared disclaimer. Moreover, auditors are limited by regulations in evaluating campaign finance reports, so they do not have the discretion to follow up if they found an indication of irregularities.

This condition is very different from the authority possessed by the Audit Board of Indonesia (BPK) in evaluating the government budget, which, if found irregularities in the report, could have legal consequences. For this reason, in the context of campaign funds for Regional Head Election (Pilkada) participants, which are in the public domain, the auditor should be given broader authority in conducting audits. Although the auditor does not act as an investigator, the auditor's duties and responsibilities should also consider the risks of fraud ([Labuschagne & Els, 2006](#)).

Fourth, the less duration of the campaign finance audit. It is undeniable that the regulation limits the audit duration of campaign funds to only the campaign stage. However, the potential violations of campaign funds are very likely to occur outside the campaign stage. It reflects on the facts in the corruption case of the former Jambi Governor Zumi Zola and Regional House of Representatives (DPRD) of Jambi Province. It was also revealed that it also distributed bribery to several candidates for regional heads who compete in the Pilkada in Jambi Province ([Gabrillin, 2018](#)). It is not surprising because some head region candidates have a previous political background as a member of the Jambi Provincial Parliament and were promoted from the same party as Zumi Zola. It should follow this legal fact into an investigative audit. However, this is not regulated in current regulations. If the audit method has improved a lot, it can guarantee the upholding of election justice for all parties.

4. Conclusion

Our analysis of the Jambi simultaneous elections' experience in 2018 provides a new perspective on the dysfunction of accountability to prevent corruption in elections due to weak regulations. Although the number of campaign finance regulations has improved until now, various weaknesses are still found in rules, institutions, and others. For this reason, the government should enhance the quality of campaign finance regulations for Pilkada participants. The strengthening of the accountability of campaign funds for Pilkada participants is a shared responsibility between the government, the House of Representatives (DPR), General Election Commission (KPU), and General Election Supervisory Agency (Bawaslu).

A real breakthrough is needed to increase the accountability of campaign funds for local election participants. Some measurable steps that can be taken such as; improving the legal framework in campaign funds, including by strengthening sanctions for violating campaign funds, expanding the material for regulatory activities that are regulated in regulations specifically related to witness funds, opening up new audit methods, namely investigative and performance audits, extending the audit period of funds campaign, and periodically inform the campaign funds of local elections participants to the public. It is expected to increase public involvement in supervision. These various things are expected to uphold the accountability of campaign funds that are indeed constitutionally based. By encouraging transparent and accountable campaign finance reporting, it should have implications for strengthening the quality of democracy.

Acknowledgment

The study was initiated by the Andalas University. This work also forms part of the Center of Constitutional Studies (PUSaKO) research program on modifying the election system in Indonesia. We specifically thank all the informants in our research locations especially for Regional General Election Commission (KPUD) of Jambi Province and the General Election Supervisory Agency (Bawaslu) Jambi Province. We also express our deepest gratitude to Prof. SaldiIsra, Prof. Yuliandri, Dr. Charles Simabura, Dr. Khairul Fahmi, Dr. Azwar, Dr. Sudarmoko, Dr. Hendri Koeswara, Dr. Apriwan, Fajri Rahman, Dr. Malse, Dr. Ria Ariany, Yoserizal, Kusdarini, Dr. Roni Ekha Putera, Dr. Syamsurizaldi, Dr. Desna Aromatica, Dr. Roza Liesmana, Dr. Rozidateno, WewenKusumiRahayu, Dr. Ilham Aldelano Azre, Misnar Sitriwanti, Beni KurniaIlahi, Ari Wiryadinata, M Nurul Fajri, Aji Maulana, Ikhsan Alia, Haykal, Reza, Ifziwarti, Hemi Lavour, Nova, Khansa, and Dila. We also thank all anonymus reviewers who have been the source of many improvements of this paper.

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