Dysfunction of Accountability in Campaign Finance Regulations:

The Case of The Jambi Simultaneous Elections in 2018

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| AbstractThe regulations of campaign finance have highly problematic for the Indonesian local elections (*Pilkada*). Although the campaign finance system changed piecemeal over following years, many alleged campaign violations committed by candidates during local elections. In this article, we would like to assess the campaign finance regulations based on accountability concept. The measurement of accountability in the campaign finance regulations has divided into two perspectives, which are legal and finance. The study used qualitative method with a case study approach in the three regions in Jambi, which held local elections in 2018. This article argues that the current regulations have not been able to solve whole problem on campaign funds. The level of corruption by candidate remains stubbornly high due to less authority and weak of sanctions. At the same time, most of campaign finance regulations have never been enforced. As a result, the revising Laws on election, enhancing law enforcement, and raising public awareness need to promote for ensure quality of local democracy.1. campaign finance regulations, accountability, local election.
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* 1. Introduction
1. 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. Pilkada has been transformed into a business commodity where the money is the key 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 are required to 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; Ferza & Aulia, 2020). Second, campaign funds which include campaign attributes, success teams, and the use of electronic and print media (Mietzner, 2015 p. 601). Third, the costs of consultation and survey through various consulting agencies and survey institutions (Ufen & Mietzner, 2015, p. 558). Fourth, massive clientelistic approach by regional head candidates includes bribery, donations to the voters' pockets, vote-buying and others (Muhtadi, 2019, p. 60) These various activities indicate that the high cost of politics has become a complicated issue every election.

1. At the same time, there is a tendency for the strengthening of pragmatism of regional head candidates 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 head regions candidates considered it reasonable to practice bribery to voters in order to win the elections (Sukmajati & Aspinall, 2014, p. 4) reflects the dominance of money in each stage of the local elections, a sign of the birth of a political recruitment system that is only procedural-majoritarian (Robison & Hadiz, 2017, p. 34).
2. No doubt anyone who wants to achieve the position of the head regions are 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 the Pilkada financing system to prevent the massive practice of money politics.
3. If we reflect the experience in many countries, the arrangement of candidate funding in elections (including local elections) is not a new thing to do. Based on research conducted by Walecki in 60 countries, 25 countries have specific regulations governing campaign finance restrictions such as Britain, Italy, France, Canada, Spain and New Zealand (Walecki, 2007, p. 3). The same thing also happens in the Organization for Economic Cooperation and Development (OECD) countries where two-thirds of member countries already have regulations regarding the limits on campaign costs for parties or candidates (Speck & Polabe, 2013, p. 16). 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.
4. In the Indonesian context, the campaign financing arrangements in the elections have undergone several revisions. Based on Law Number 8 of 2015 concerning Amendment to Law Number 1 of 2015 concerning Establishment of Government Regulations in Lieu of Law Number 1 of 2014 concerning Election of Governors, Regents and Mayors Into Act, 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. The regulations of local elections could also found in the Law Number 10 of 2016, such as article 73 paragraph (1) the prohibition of promising and/ or giving money or other material to influence Voters is clearly stated. This is also strengthened by other laws namely Law No. 7 of 2017 article 280 which contains provisions on the prohibition for implementers, participants, and campaign teams to promise or give other material money to voter campaign participants.
5. In addition, the regulation of campaign funding for Pilkada participants is also regulated through two General Election Commission Regulations (PKPU). Both of regulations are referred to as PKPU Number 5 of 2017 Concerning Campaign Funds for Participants in the Election of Governor/ Vice Governor, Regent/ Vice Regent, and Mayor/ Vice Mayor and PKPU Number 8 of 2015 concerning Campaign Funds for Election of Participants for the Governor/ Vice Governor, Regent/ Vice Regent, and Mayor/ Vice Mayor. These rules basically instruct campaign funds Pilkada participants must be managed based on accountable and transparent principles. This principles are in line with the fairness election system (Fahmi et al., 2020, p. 3).
6. In practice, these various regulations have not been able to encourage accountability in campaign funding for Pilkada participants. This can be seen from a number of weaknesses, such as the number of donations reported to the election commission (*Komisi Pemilihan* Umum/ KPU), which does not actually represent the real costs incurred by the head regions candidates. 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 Corruption Crime data according to profession/ job in the period 2004 to 2019 released by the Corruption Eradication Commission (KPK), there are 140 (14.15%) from 1,152 persons are corruption convicts who have a background in the position of local leaders (Governor/ Vice Governor, Regent/ Vice Regent, and Mayor/ Vice Mayor) (KPK, 2020). This means that acts of corruption are carried out when local leaders are in control of the local government. Corruptors with a background in the position of leader of the region are ranked in the top four after private sector, members of the DPR and DPRD, senior government officer from echelon one until three.
7. Thus, the improvement of rules related to campaign funding for Pilkada participants remains unfinished work. The existence of various laws relating to the regulation of campaign funding for Pilkada participants has proven to be unable to become a guidelines that should be able to force the presence of the moral standards of each candidate (Fahmi et al. 2019, p. 3). At the same time, the regulation of campaign funding for Pilkada participants is still running inconsistently due to strong political interests (Fahmi, 2011). As a result, the elections are no longer a part of democracy but political events laden with massive clientelistic practices (Berenschot 2018, p. 1564) 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, p. 259).
8. This makes the need for steps 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 Law Number 1 of 2015, Law Number 8 of 2015, Law Number 10 of 2016, PKPU Number 8 of 2015 and PKPU Number 5 of 2017.

Contextualizing Accountability and Democracy

*Accountability is an ever-expanding concept* (Mulgan 2000, p. 555)

Accountability is one of popular concepts in the development of public administration science nowadays. There have been various studies that have been conducted by the scholars such as accountability as 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 the attention of 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 promote by several international institutions. In the late 1990s, the World Bank and Transparency International launched a massive campaign in most of Africa and Asia countries (Pertiwi & Ainsworth, 2020). The campaign has promoted accountability as tools in combating corruption. If the country success to against corruption, the foreign investment will be easier come from the multinational companies. Third, although accountability is possible to be present in different contexts, there are similarities where accountability becomes a pillar of democracy between public and government (Kabullah & Wahab, 2016). This argument indicates that accountability is a representation of democracy. Thus, a comprehensive approach is needed in order to promote the concept of accountability for democracy.

In fact, there is a high attention of scholars to develop accountability concept in democracy context after fall of the Soviet Union. Democracy and accountability are likened to the speed and brake in government. Democracy as a speed is to give space for individual freedom of speech and action, while accountability as a brake is the control of the freedom 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 is only able to build an effective system of government if it is supported by accountability. In that sense, there is a serious concern among scholars to promote accountability for democracy.

Actually, 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 has the potential to increase in monitoring the elected politician's performance significantly. Based on that, the relationship between accountability and elections is inherently connected to each other because the election significantly impact and strengthening the capacity of accountability in the function of public control.

In the Indonesia case, 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 campaign financing system. Most studies of accountability on campaign financing 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 (*hibah*) and social assistance (*bantuan sosial*) for supporters (Saragintan & Hidayat, 2016, p. 137), and mobilization of state civil servants (Tidey, 2018, P. 2123). Based on this perspective, the campaign financing system has a failure to create appropriate mechanisms to prevent violations by incumbent leaders. Another perspective 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, 34). As a result, the campaign finance in the local elections is very vague to calculate, including for every candidate.

Although the previous studies relate accountability and campaign finance on local 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 aim of the article is to explore the campaign financing of candidates on local elections from the viewpoint of accountability, which is regulations and financial audit. This is important because the author assumes that the local elections are not merely as one of the constitutional mechanism in delivering and ensuring the implementation of democracy, more than that, elections are a necessity that cannot be denied in the effort to achieve the accountable leader to the public. In that sense, the reconstruct the accountability conception through regulation and financial will enhance of understanding the problems in the field later.

* 1. Method

The research method used in this article is qualitative with a case study approach. There are several reasons why a case study is suitable for this research. First, this approach is acceptable for getting in-depth understanding of some phenomena in a particular time and place (Yin, 2014). This is confirmed by one of expert who argue 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 phenomenon and it thrives in a particular case that will not be analyzed when using a quantitative study considering what to display in quantitative methods is only general (Gerring & Gerring, 2012). In this research, the data has obtained from various sources, indepth interviews, and documentation.

The analysis of data uses descriptive, explanative and evaluative models. The descriptive model aims to describe systematically, factually, and accurately about the facts and characteristics of a population or a particular object. While the explanatory model, the researchers have identified cause and effect between two or more concepts to be studied. The evaluative model uses to examine the effectiveness or success of a program under study including providing recommendations for improvement (Kriyantono, 2008, p. 67).

This research takes locus in three regions in Jambi Province, which have conducted simultaneous local elections in 2018, namely Jambi City, Merangin Regency, and Kerinci Regency. The reasons of site selection considers 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 an intensive fieldwork in Jambi. Data for this study was collected by in-depth interview, and documentation. Interviews were conducted with Pilkada candidates as well as members of their sucess teams(*tim sukses*), KPU and Bawaslu commissioners, academics and members of civil society groups, and local journalists. At the same time, we were collected relevant documents such as the regulation relate 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 accountability model that already explained in the previous section.

* 1. Results and Discussion
		1. Legal Perspective of Campaign Finance for Pilkada Participants

In the legal perspective, accountability is trying to emphasize on the importance of the judicial function through the fair election regulations, strengthening the capacity of law enforcement, ensuree the independence of election agencies, and purifying laws. It means, every act of actor is based on the relationship between each party on the basis of 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 instrument to strengthening the ethic code, increasing the threat of corruption, imposing harsh legal sanctions to any act of corruption, changing the culture of permissiveness toward corruption acts such as vote buying, and instilling public awareness to report any act of corruption indicated on election.

In brief, the regulation of campaign funds in the Election Law has started since 1999. In Article 48 (1) and (2) of Law Number 3 of 1999, provisions concerning funding sources, the prohibition of foreign funds and campaign finance reports have been regulated. Although the scope of the regulation is still very limited, Law Number 3 of 1999 has become the initial foundation of campaign finance arrangements in the election contestation in Indonesia. In its development, regulations on campaign funds have been continuously improved both for the Legislative Elections through Law Number 12 of 2003, Law Number 10 of 2008, Law Number 8 of 2012, and Presidential Election through Law Number 23 of 2003 and Law Number 42 of 2008.

For campaign financing arrangements in the Pilkada itself was initially regulated through Law Number 32 of 2004. Furthermore, this continues to be improved through various laws and regulations such as Perppu Number 1 of 2014, Law Number 1 of 2015, Law Number 8 of 2015, and Law Number 10 of 2015 2016. Broadly speaking, the various regulations above regulate: (1) sources of campaign funds from political parties, candidates and non-binding donations; (2) limits on campaign contributions; (3) types of donations that are prohibited; (4) contributor list; (5) audit of campaign funds; (6) the mechanism for reporting campaign funds, and (7) 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 that there is 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. This should be appreciated given the experience of the previous Pilkada in many places. There was a tendency from current head regions or incumbent who had a lot of sources to rely on billboards and media publications in the campaign. With campaign funding financed by the APBD, it is expected that the elections can run in a healthy and balanced manner between prospective regional heads.

In terms of effectiveness, regulations have also regulated restrictions on campaign funds both for income and expenditure. In terms of revenue, the law has determined that campaign fund contributions can be obtained from political parties, candidate pairs, individuals and private legal entities. In this regulation not only regulates the origin of donations, more than that also limits the number of donations and classifications of donors, such as contributions from individuals Rp. 75 million and from private legal entities Rp. 750 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 Number 1 of 2015 in conjunction with Law Number 10 of 2016, which reads "Campaign Funds limitation of candidate pairs is determined by Provincial KPU and Regency/ City KPU by considering the total population, scope/area and standard regional costs. " In addition, Provincial KPU and Regency/ City KPU as regional election organizers will also consider various factors in setting limits on campaign fund expenditures including campaign methods, a number of campaign activities, 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 Pilkada participants has improved several times, in fact, the supervision of the use of campaign funds for 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 Number 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 to control of campaign finance by candidates. According to one of our interview, the biggest expenditure for Pilkada participant campaigns activities are not regulated in the Law such as the formation and mobilization of successful teams, operational of success teams, and witness funds (Interview of Members of Jambi Province Bawaslu, 2020). This 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 the context of the Jambi Province Pilkada, no violations have been found relating to Pilkada participant campaign spending. Based on the Jambi Province Election Supervisory Body report related to violations 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 violations which include the alleged involvement of government officer (*Aparatur Sipil Negara*/ ASN) 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 enforcement of sanctions for Pilkada participants who violate campaign finance rules. Based on Articles 52, 53, and 54 PKPU Number 5 of 2017, cancellation as a candidate pair for the Regional Elections can be made if there is a violation of the receipt of campaign funds that exceed the specified limits and the delay in submitting the Campaign Funds Revenue and Expenditure Report (*Laporan Penerimaan dan Pengeluaran Dana Kampanye*/ LPPDK). Reflecting from a number of disqualification cases that occurred in the simultaneous local elections in 2018, there was only one case of disqualification of regional election candidates due to violations of the campaign finance article namely the local election 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 the nomination of a candidate pair. Therefore, strict sanctions in the form of disqualification only occur in fatal cases.

Third, KPU and Bawaslu have insufficient authority in the regulation of campaign finance. For the KPU, the norms contained in campaign finance regulations are very clear. As a result, the KPU has only served in accordance with the authority set out in the Act. There is no discretionary space for the KPU, so there is an impression from several parties that the KPU's performance in enforcing campaign finance regulations seems stiff and textual. At the same time, the role of the Election Supervisory Agency (*Badan Pengawas Pemilihan Umum*/ Bawaslu) in monitoring campaign funds for Pilkada participants was also limited to evaluating compliance procedures only such as the availability of LPPDK. Bawaslu does not have the authority to assess the substance of campaign finance reports. As a result, efforts to uphold the principles of monitoring campaign funds have been hampered.

* + 1. Financial Audit Perspective of Campaign Finance for Pilkada Participants

Financial audit (the audit of financial statements) is identified as the most accountability focused work in the government. As the traditional model of accountability, financial audit provided information on the use of public funds. The dimensions of the financial audit focused into an evaluation of financial transactions, followed by efforts to find mistakes and sanctions (Londsale & Bemelmans-Videc in Bemelmans-Videc et al.*,*2007). In line with this opinion, audit defined as activities that seek to provide opinion on accountability assessment that is often synonymous with the assessment of financial liability (Perrin in Bemelmans-Videc *et al.*, 2007). In fact, the financial audit approach is hardly influenced by regulatory requirements in Pilkada cases.

Audit of campaign funds has been regulated through two General Election Commission Regulations (PKPU). PKPU referred to PKPU Number 8 of 2015 Concerning Campaign Funds for Participants in the Election of Governors and Deputy Governors, Regents and Deputy Regents, and/ or Mayor and Deputy Mayor and PKPU Number 5 of 2017 concerning Campaign Funds for Election of Participants for the Governor and Deputy Governor, Regent and Deputy Regent, and/ or Mayor and Deputy Mayor. In this regulation, each pair of candidates for regional head must compile and submit a campaign finance report consisting of:

Initial Report on Campaign Funds (*Laporan Awal Dana Kampanye*/ LADK).

Report on the Acceptance of Campaign Funds Donations (*Laporan Penerimaan Sumbangan Dana Kampanye*/LPSDK).

Report on the Revenue and Expenditure of Campaign Funds (*Laporan Penerimaan dan Pengeluaran Dana Kampanye*/ LPPDK).

Initial Campaign Funds Report (LADK) is documents which contain initial information on the expenditure of candidates for regional head consisting of special accounts for campaign funds, sources for obtaining initial balances or opening balances, details of calculation of revenues and expenditures obtained before opening a special account for campaign funds. The Campaign Funds Donation Receipt Report (LPSDK) is a document containing all receipts received by the Candidate Pair after the LADK is submitted to the KPU. In comparison, the Campaign Funds Revenue and Expenditure Report (LPPDK) is documents, which contain all the Campaign Fund revenue and expenditure.

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

When examined deeper, the financial audit of campaign funds for Pilkada participants initially aimed to uphold the principles of transparent and accountable campaign finance arrangements as a variant of the principles 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 has succeeded in reducing missing expenditure (Olken, 2007). In practice shows the occurrence of distortion when implemented in the field. This can be seen 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 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 validity of the audit is only measured by how much the levels of compliance of the candidate pairs of head regions adhere to the regulation of campaign funds. Some compliance standards in the regulation include compliance with the submission of campaign finance reports whether on time or not, whether campaign contributions have complied with the maximum limits of individuals and business entities, as well as related to contributors to campaign funds compliance with receiving donations from prohibited parties statutory provisions, for example, receiving funds from foreign parties, or funds from state budget sources such as BUMN/ BUMD.

It is important to realize that compliance audits still have weaknesses to display 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 real 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 KPU was not similar with the facts. For example, it was agreed that a meeting was limited to fivty times, but reported only twice. This can also be seen from the initial funding of a very small number of candidate pairs (Interview of Former Head of KPU Jambi City, 2020)

When there should be a difference between the data contained 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 methods in fraud auditing, which is an audit whose implementation is based on indications of violations (Mursalin, 2013, p. 44). The performance audit can also detect corruption through indications of 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, the mechanism for reporting financial campaign funds by head regions candidates submitted to the KPU is also still effortless. This differs greatly from the mechanism of financial reporting conducted in the private world. Political contestation should be like the elections must have special monitoring standards. Reflecting on the experience of the elections that took place in Jambi Province, candidates still considered reporting campaign funds as mere formalities. For candidates, reporting campaign funds merely fulfil 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 that appointed by head regions 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 KPU Regulation No. 5 of 2017, audits of campaign funds for Pilkada participants can only be conducted by a Public Accountant Office (KAP) appointed by the KPUD. There are various requirements that must be owned by the public accountant office in order to become an auditor of campaign funds for Pilkada participants, including 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 violations of campaign funds. Auditors are limited to evaluating campaign finance reports sourced from notes and documents of candidate pairs whose validity is often in doubt. Reflecting on the simultaneous local election LPPDK in Jambi Province in 2018, there are many candidates of head regions who submit campaign finance reports with unreasonable amounts. This can be seen from the campaign fund reports of the pair of candidates as specified below.

**Table 1.**

The Campaign Finance Report of Pilkada Participants in Jambi City dan Kerinci Regions im 2018

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| --- | --- | --- |
| 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 & Arsal 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

From table 1, it can be seen that the campaign funds report is strange. This can be seen from the beginning balance below one million by several candidates. Other irregularities can also be found on many shopping items couples. According to one informant, the transaction process, both receipts and expenses recorded in the registered account may not take up to ten times (Interview of Jambi Province Bawaslu Member, 2020). This 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 an indication of irregularities is found.

This condition is very different from the authority possessed by the National Audit Board (*Badan Pemeriksa* Keuangan*/* BPK) in evaluating the government budget, which if found irregularities in the report could have legal iconsequences. For this reason, in the context of campaign funds for Pilkada participants, which are 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 take into account the risks of fraud (Labuschagne & Els, 2006).

Fourth, the less duration of 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. Reflecting on the facts in the corruption case of the former Jambi Governor Zumi Zola and members of the DPRD Jambi Province, it was revealed that the bribery also distributed to several candidates for regional heads who compete in the Pilkada in Jambi Province (Kompas, 2018). This is not surprising because some head regions candidates have the previous political background as a member of the Jambi Provincial Parliament and was promoted from the same party as Zumi Zola. This legal fact should be followed up 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.

* 1. Conclusion

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

A real breakthrough is needed in an effort to increase the accountability of campaign funds for local election participants. Some measurable steps that can be taken are; 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 Pilkada participants to the public so that it is expected to increase public involvement in supervision. These various things are expected to be able to uphold the accountability of campaign funds which are indeed constitutionally based. By encouraging transparent and accountable campaign finance reporting, it should have implications for strengthening the quality of democracy.

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