

REPORTING OF REGIONAL HEAD ELECTION CAMPAIGN FUNDS IN 2018 PARIGI MOUTONG REGENCY ACCORDING TO COMMISSION REGULATIONS GENERAL ELECTION NUMBER 5 YEAR 2017

Egar Mahesa^{*1}, Muh. Akbar², Yusuf Hasmin³

^{1,2,3} Pascasarjana Universitas Muhammadiyah Palu

E-mail Corresponding Author: ^{*1}egar_mahesa@gmail.com

ABSTRAK

Pasangan calon kepala daerah berkewajiban untuk melaporkan dana kampanye berupa LADK, LPSDK dan LPPDK kepada Komisi Pemilihan Umum Kabupaten Parigi Moutong. Setelah ada pelaporan, KPU memerintahkan tim audit yang berasal Kantor Akuntan Publik (KAP) untuk mengaudit guna penyesuaian dana yang masuk dan dana yang keluar. Hal ini dilakukan Komisi Pemilihan Umum untuk meningkatkan kepatuhan partai politik dan para calon kepala daerah melalui sosialisasi terkait regulasi dana kampanye. Selain itu, meningkatkan sarana dan prasana pelaporan dana kampanye serta memaksimalkan penerapan sanksi bagi partai politik dan pasangan calon kepala daerah yang melakukan pelanggaran pelaporan dana kampanye yang tidak sesuai dengan ketentuan perundang-undangan yang berlaku. Oleh karena itu, sebaiknya KPU diberikan kewenangan untuk melaksanakan audit investigasi terhadap dana kampanye yang dimiliki oleh pasangan calon kepala daerah dan menerapkan sanksi bagi yang melaporkan dana kampanye tidak sesuai dengan Peraturan Komisi Pemilihan Umum.

Kata Kunci : Dana Kampanye, Pemilihan Kepala Daerah

ABSTRACT

Regional head candidate pairs are obliged to report campaign funds in the form of LADK, LPSDK and LPPDK to the General Election Commission of Parigi Moutong Regency. After the report was received, the KPU ordered an audit team from the Public Accountant Office (KAP) to audit in order to adjust incoming and outgoing funds. This is done by the General Election Commission to increase the compliance of political parties and regional head candidates through outreach regarding campaign finance regulations. In addition, improving the facilities and infrastructure for reporting campaign funds and maximizing the application of sanctions for political parties and pairs of regional head candidates who commit campaign finance reporting violations that are not in accordance with

applicable laws and regulations. Therefore, the KPU should be given the authority to carry out investigative audits of campaign funds owned by regional head candidate pairs and apply sanctions to those who report campaign funds not in accordance with the General Election Commission Regulations.

Keywords: Campaign Funds, Regional Head Elections

I. INTRODUCTION

Campaigns in regional head elections to attract and convince voters are increasingly massive and intensive and require large campaign funds. The assumption is that the greater the campaign funds, the greater the opportunity for election participants to convince voters. The main problem with campaign funds is related to the legitimacy of the sources of funds collected by the candidates. To overcome this problem, the General Election Commission (hereinafter referred to as the KPU) enforces legal regulations to ensure that campaign funds used by election participants come from legitimate sources (Putra, 2018: 112-121). The scope of the intended regulation regulates campaign financing as intended and it can be ensured that all budgets for campaign activities are reported to the KPU as a form of accountability for election participants. A transparent and accountable political funding system is the main condition for public trust in political parties and without adequate funding, political parties cannot carry out the wheels and organizational functions. To realize the principles of transparency and accountability, every political party must make financial reports as a form of good governance.

In campaigning, political parties are still finding political money in society, such as the distribution of transportation money, the distribution of groceries, gifts and many other things given to the community. In addition, it was found that there were political party flags, billboards or banners that were so large that showed a person's self-image to be introduced to the public whose funds had not been reported and were an obstacle. Several obstacles, namely, first, the announcement of donations from individuals and business entities is considered to interfere in someone's personal affairs. Second, financial reports from individuals and business entities are often not reported because the audit is carried out by the BPK but by a Public Accounting Firm (KAP) appointed by political parties. Actually, the Public Information Disclosure Law has dispelled this notion by mandating non-governmental organizations as long as part or all of their funds come from the APBN and/or APBD, contributions from the public and/or foreign countries, to disclose their information to the public. Therefore, to increase transparency and accountability, it should be audited by the BPK covering all receipts and expenses of political parties (Simarmata, 2018:21-26).

Political party financial arrangements must be distinguished from campaign finance arrangements, although campaign funds cannot be separated from political party finances, because election campaigns are a continuation of the functions of political parties, starting from recruitment to become party members, regeneration of party members, formulating plans and public policy directions based on constituent aspirations. and party ideology (political representation) as party cadre nominations as candidates for leaders in legislative or executive institutions whose funding must be provided. One source of election campaign funds is from party coffers (Ramlan Surbakti, 2015:8). In reality, the mechanism for reporting party funds to the public makes funders fear that they will not provide financial assistance to political parties. However, several countries in Africa regulate donations above a certain limit and must be reported. For example, in Liberia and Lesotho, donations under \$10 are

only reported, donations over \$44,000 must be reported to the Election Commission within seven days of receipt of the donation (Magnus Ohman, 2014:59).

Regulating campaign finance reporting to regulate the legitimacy of sources of funds so that political parties and candidates still have flexibility in holding elections during the campaign period. Therefore, campaign finance reporting is absolutely necessary to prevent fraud. In reality, it is difficult to release political parties from the influence of interest groups (funders) because the life of political parties depends on donations received from donors. In several cases, especially the 2018 Pilkada in Parigi Moutong Regency, incomplete campaign finance report files were found. There were even pairs of regional head candidates who did not fully report campaign funds and this was strengthened by civil lawsuits against candidate pairs; they had to return some money to the entrepreneurs. If this happens continuously, then the legitimacy of the source of campaign funds obtained by the candidate pairs is doubtful. The legal issue that has become a legal issue is how the mechanism for reporting campaign funds and legal remedies are carried out by the KPU in increasing political party compliance in managing campaign funding sources in Parigi Moutong Regency in the 2018 regional head election.

2. LITERATURE REVIEW

The theoretical basis used as an analytical tool is first, the rule of law theory. The term rule of law in the Indonesian constitutional system has been emphasized in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution of the Republic of Indonesia). , Pancasila Law State. A rule of law which is conceptually known as *rechtsstaat*, rule of law, *nomocracy* and socialist legality (La Ode Husen, 2009:1) and this is the same as the Continental European concept is called *rechtsstaat*, whereas in the Anglo Saxon concept it is called Rule Of Law. The affirmation of the State of Indonesia as a rule of law state has been normalized in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia in the 4th amendment which emphasizes that "Indonesia is a state based on law (*rechtsstaat*)".

Historically, the history of the rule of law state is briefly described in Ridwan H.R's book (2006:2-3) and embryonically, the idea of a rule of law state has been put forward by Plato, when he introduced the concept of *Nomoi*. In *Nomoi*, Plato argues that good state administration is based on good (law) arrangements. Plato's idea of the concept of a rule of law became even firmer when it was supported by his student, Aristotle, who wrote it in the book *Politica*. According to Aristotle, a good state is a state that is governed by a constitution and has the rule of law. Therefore, there are three elements of constitutional government, namely: first, government is carried out in the public interest. Second, government is implemented according to law based on general provisions, not arbitrary laws that set aside conventions and constitutions, and third, government constitutional means that government is carried out at the will of the people, not in the form of coercion carried out by a despotic government. According to Freidrich Julius Stahl who was inspired by Immanuel Kant are:

1. Based on and upholding human rights
2. In order to properly protect human rights, the administration of the state must be based on *trias politica*
3. Government based on law
4. If the government based on the law is still deemed to have violated human rights, it must be tried in an administrative court (Astim Riyanto, 2006:2-3).

Furthermore, in a sociological perspective, the idea of "the rule of law" contains four meanings, namely:

1. Authority must be given legal form and that power must be exercised by means of law.
2. Law becomes responsive to the interests of consumers and aims to depersonalize power to subordinate its implementation to rules so as to protect citizens from the arbitrary actions of the authorities.
3. The law does not challenge power, instead it can strengthen it so that it does not degenerate into coercion by the authorities.
4. It is not neutral towards social interests because it takes sides with politically, economically and socially disadvantaged groups (H.A Muin Fahmal, 2008:127-128).

Within the framework, the second theory is the theory of Democracy and Elections. Democracy as an idea and practice has actually been carried out since the 6th-3rd century BC in Ancient Greece through the city-state model. This system is often called a system of direct democracy (direct democracy) in which policy making and political decisions are based on the direct will of the people (majority). However, it turns out that the practice of direct democracy is only effectively implemented in a limited locus such as Ancient Greece (Miriam Budiardjo, 2004: 50). The term democracy or democratic system is a product of global thinking that continues to expand to almost all countries in the world. The idea of democracy was born as the antithesis of injustice, discrimination of civil and political rights. Democracy is also an idea among the many systems that allow the various wishes of the people to be accommodated. Democracy is considered more appropriate than aristocracy or monarchy (Agus Riwanto, 2016: 30). Furthermore, theoretically, the democratic model is divided into four levels, namely, (a) Electoral democracy (b) Political democracy (c) Social democracy and (e) Economic democracy.

Of the four models of democracy, it is necessary to support democratization and elections, so the guarantee of the right to associate and assemble (freedom of assembly and association) is very important. These two rights are very fundamental because every human being always has a tendency to live in a society, and in that society, everyone's behavior to choose friends and social relations is something that is natural (Jimly Asshiddiqie, 2006:22). Therefore, the denial of the right to freedom of association and assembly as a political right of every citizen is very dangerous for the survival of the nation and state because it will undermine the structure of democracy structurally (Pradjoto, 1983:13) so that in a democratic system, "the rights to associate and gathering specifically guaranteed by the constitution (Pradjoto, 1983:13). Third, the theory of popular sovereignty. The term people's sovereignty is a combination of two words, namely the word "sovereignty" and the word "people", where each of these words has a different meaning. In terms of Indonesian language rules, the word sovereignty comes from the syllable "sovereign" which means power: government. Then the word gets the prefix "ke" and the ending "an" (sovereignty) so that it is interpreted as the highest authority over the state government (Depdikbud RI, 1988: 722). Furthermore, the word "people" means all residents of a country (as a counterpart to the government) in (Depdikbud RI, 1988: 722). The theory of popular sovereignty arose as a reaction to the theory of king sovereignty and the theory of divine sovereignty and was later incarnated in the French revolution so that it could then dominate the whole world until now in the

form of a "XIX century myth" which contains the notions of popular sovereignty and representation (democracy) in C.S.T. Chancellor (1981:8).

The teachings of popular sovereignty believe that it is actually the people who are sovereign in a country, not the rulers. Therefore, in the notion of popular sovereignty, a well-known slogan emerged, namely "vox populi suprema lex" which means that the voice of the people is the highest law. It is the people who are sovereign and represent or surrender their power to the State (M. Iwan Satriawan and Siti Khoiriah, 2016:59). In the theory of popular sovereignty, it is the people who are the source (reward) of all the highest powers of a state. This is the brainchild of J.J. Rousseau, who believes that man is free and sovereign from birth as God created him (Victor Situmorang, 1987:80). Fourth, the theory of legal compliance is one of the instruments to regulate people's behavior in regulating social life. Abdul Manan: "Law is a series of rules that govern certain behaviors and actions of humans in social life. The law itself has a permanent characteristic, namely that the law is an organ of abstract rules, the law is to regulate human interests, anyone who violates the law will be subject to sanctions in accordance with what has been determined (Abdul Manan, 2006: 2).

According to J. C. T. Simorangkir and Woerjono Sastropranoto that: "Laws are regulations that are coercive, which regulate human behavior in a social environment made by official and competent bodies, which violations of these regulations result in taking action, namely with certain penalties" (Abdul Manan, 2006:2). In addition to these theories, there are also several theoretical concepts that support the implementation of campaign fund management reporting for candidate pairs, namely: first, the definition of campaign according to Law Number 10 of 2016 Second Amendment to Law Number 1 of 2015 Concerning the Stipulation of Substitute Government Regulations Law Number 1 of 2014 Concerning the Election of Governors, Regents and Mayors to Become Laws is an activity to offer the vision, mission, program of Candidate Pairs and/or other information, which aims to introduce or convince Voters through campaigns. Meanwhile, according to Imawan, campaigning is a persuasive effort to invite other people who do not agree or are not sure about the ideas that we offer so that they are willing to join and support them. Meanwhile, according to Kotler and Roberto: "a campaign is an which intends to persuade other (the target adopters), to accept, modify, or abandon certain ideas, attitudes, practices and behavior" (a campaign is an effort managed by one group, (agent change) aimed at persuading targets to be able to accept, modify or discard certain ideas, attitudes and behaviors) in Cangara, Hafied (2011: 223).

Second, the concept of campaign funds. Regulations have stipulated that political party funding in campaigns is to ensure transparency and maintain the independence of political parties or selected participants as proof of accountability to donors. The setting for campaign funding itself is not meant to prohibit political parties and candidates from accepting donations, but so that the funding sources for political parties and candidates have flexibility and are able to demonstrate their independence for the benefit of the people (Supriyanto, 2013: 23). In addition, there is the term Political Finance which is defined as the use of money or the use of other materials as resources for political activities. Including sources and facilities in political activities financed by certain governments. In general, the concept of political finance has two meanings, namely first, money used for election purposes (campaign funds) and second, money used for political party expenses (party funds) in Eme, O., & Anyadike, N (2014: 22-34). According to him, there are at least two principles that underlie the regulation of election campaign funds, namely "(a) Transparency and (2) fairness. The two principles have different goal and outcome orientations. Where the principle of openness is more emphasized to build

political party financial openness. Meanwhile, the aim of the principle of justice is to encourage the ability of political parties to achieve equal access (obtaining funding) and ability to finance campaigns (Minan, A. (2012: 79-106).

Based on this description, donations from non-cadre individuals and business entities are the most dominant source of funds received by political parties. Since the elimination of the provision for political parties to report party finances once a year to the KPU, the financial condition of political parties (formally) cannot be known because political parties have never published their financial reports. Therefore, it is almost impossible to say for sure who the donors are non-cadres or from which company, and also how much the donations are. The mode most often used is direct donations to political party officials who occupy executive positions, but the donors do not want to reveal their identities. Usually, these donations are made on behalf of political party officials who are not limited in number, or are channeled secretly to political parties where these donations are not recorded in the political party's receipt book (Veri Junaidi, et al 2011: 23). Some of the weaknesses of the rule, among others, are the prohibition on receiving funds from certain parties without an identity that are not equipped with further rules regarding how the funds donated to the party should be paid. Of course this is a fairly large loophole that can be exploited by political parties to make deviations in the management of their political campaign funds. Likewise, money intended for campaign funds is received by political parties or campaign success teams for legislative or executive candidates in cash. Due to the nature of money classified as an anonymous asset, funds received in cash will not be recorded in the financial system. In fact, these funds will not be counted as campaign fund income (Saputra, R, 2013: 86).

There are several indicators in political finance reports that can be declared transparent and accountable. For example, political finance reports must be at a minimum: Comprehensive and identify income, expenses, debts and assets. The nature and overall contribution must be specified and the donor must be identified. Timely, reports must be continuous and continuous through the election cycle, but if the aim is to provide information to voters (constituents) on campaign expenses, then reports must be presented even before polling day. In addition, it is also easily accessible to the public and there are strict sanctions for reports that are inappropriate or incomplete or not timely in IDEA I (2012). There are at least three alternative sources of funding for political parties, namely first, contributions from political party members, contributions from political party cadres, or business units established and controlled by political parties. Second, from the private sector, namely (private business units, community organizations and groups, and individual contributions). Third, from state financial assistance, the State Expenditure Budget (APBN) or the Regional Budget (APBD) (Manurung, T.R., 2015: 118-128).

Third, the regulation of campaign funds in Indonesia still leaves a number of problems related to the absence of a limit on the number of donors, even though in nominal terms donations are limited and this will still result in inequality and an increase in campaign funds for election participants. Limits on expenditure/use of campaign funds that have not been clearly regulated by law and contributions in the form of services that are still unclear in form. Likewise, the form of oversight of campaign funds still needs to be improved/tightened in order to ensure the accountability of campaign finance reports. In addition, the strictness of sanctions for election participants who violated it, the difficulty of proving the reported campaign finance reports (Jatmiko, 2014).

Election Contestant's campaign funds are a number of costs in the form of money, goods and services used by Election Contestants to finance campaign activities. The campaign funds are then included in or recorded in a Special Campaign Funds Account which is separated from the financial accounts of political parties or election contestants' personal financial accounts. The sources of campaign funds can come from: (1) Individuals, what is meant by sources of funds from individuals can come from spouses and/or families of Candidate Pairs, husbands/wives and/or families of political party officials, members of political parties or coalitions of parties political parties proposing Candidate Pairs (2) groups, not derived from criminal acts and are non-binding in nature (3) Non-Governmental Enterprises, not derived from criminal acts and are non-binding in nature. The types of campaign funds are: (a) Campaign Fund donations in the form of money including cash receipts (1) checks, (2) demand deposits, (3) other securities, and receipts through banking transactions (b) Goods , Campaign Fund donations in the form of goods include movable or immovable objects that can be valued in money based on fair market prices at the time the donation is received. Can be in the form of (1) Services, or (2) Campaign Fund donations in the form of services including services/ work carried out by other parties whose benefits are enjoyed by the Candidate Pair as recipients of services that can be valued in money based on fair market prices at the time the donation is received (vide PKPU Number 24 of 2018).

In the practice of campaign funding, statutory provisions stipulate a three-stage scheme, namely: First, the Presidential and Vice-President Campaign Fund Scheme. Contributions to the Presidential and Vice-Presidential Campaign funds can be obtained from the presidential and vice-presidential pair, political parties and/or coalitions of political parties that propose and legal sources. The limit for contributions from individuals is Rp. 2,500,000,000, while the limit for contributions from non-governmental business entities is Rp. 25,000,000,000. all donors are required to include a clear identity. All donations must be recorded in a special campaign fund account. If the donation is in the form of goods or recorded at a fair market price when the donation was received. The bookkeeping of campaign funds for the President and Vice President begins 3 days after the candidate pairs are declared as election contestants and closes 7 days before submission of reports on receipts and expenditures of campaign funds to the public accounting firm appointed by the KPU. Second, Scheme 2 Campaign Fund for Members of the House of Representatives. The campaign funds for members of the DPR are the responsibility of political parties at their respective levels. Contributions to the campaign funds for Members of the People's Legislative Assembly come from political parties that are candidates for DPR members and donations that are legal according to law. The bookkeeping of campaign fund contributions is carried out separately from the financial accounting of political parties. The period for bookkeeping of campaign funds for members of the DPR begins 3 days after a political party is declared a participant in the election and closes 7 days before submission of reports on receipts and expenditures of campaign funds to the public accounting firm appointed by the KPU. Law Number 7 of 2017 confirms that campaign funds originating from contributions from other parties are not binding. The limit for contributions from individuals is Rp. 2,500,000,000, while the limit for contributions from non-government groups and business entities is Rp. 25,000,000,000, all donors must state a clear identity. Third, Scheme 3 Campaign Funds for Members of the Regional Representatives Council, the Campaign Funds for Members of the Regional Representatives Council are funded by the candidates for Members of the Regional Representatives Council themselves. The source of the campaign funds comes from candidates for Members of the Regional Representatives Council and donations that

are legal according to law. The limit for contributions from individuals is Rp. 750,000,000, while the limit for contributions from non-government groups and business entities is Rp. 1,500,000,000, all donors must include a clear identity (vide Law No. 7 of 2017).

In Law Number 7 of 2017 it is mandatory for election participants to report a Campaign Fund Report. Reporting on campaign funds is divided into three stages: first, the initial report on campaign funds. This is in the form of bookkeeping that contains RKDK information, sources of acquisition of initial balances or bookkeeping balances, details of calculations of receipts and expenditures obtained prior to the opening of the RKDK, and receipt of donations sourced from Candidate Pairs, political parties or coalitions of political parties, Candidates for DPD Members (Representative Council Region) or other parties. Second, the report on the receipt of campaign fund donations which records all receipts received by election contestants after the LADK is submitted to KPU, Provincial KPU/KIP Aceh or Regency/Municipal KPU/KIP. Third, a report on receipt of campaign funds. Bookkeeping that contains all receipts and expenditures of Campaign Funds.

3. METHODS

This study uses empirical legal research, which is a legal research method that aims to see law in a real sense and examine how law works in society. The data obtained from the field study is basically qualitative data which is analyzed descriptively. Qualitatively described logically and systematically, then analyzed to obtain answers to research problems.

4. FINDINGS AND DISCUSSION

4.1 Findings

Election Campaign Fund Reporting Mechanism Sources of Campaign Funds

Constitution Article 22E of the 1945 Constitution of the Republic of Indonesia (1945 Constitution of the Republic of Indonesia) which states that "General elections are held directly, publicly, freely, secretly, honestly and fairly every five years". Therefore, through fair elections, the people exercise their sovereignty both individually and collectively to achieve the common goal of determining their will by electing their representatives in the legislature and electing their leaders at the provincial, district and city levels, as well as electing the national leadership. From the results of the research, it was determined that each Candidate Pair and election organizers were required to apply the principles of transparency, accountability, responsibility, independence and fairness to the public (Pocket Books, Governor/Regent/Mayor Election, 2020) in accordance with the provisions of Article 39 of Law Number 10 of 2016 Second Amendment to Law Number 1 of 2015 Concerning the Stipulation of Government Regulations in Lieu of Law Number 1 of 2014 Concerning the Election of Governors, Regents and Mayors to Become Laws which stipulates that "Contestants for the Election of Governors and Deputy Governors, Regents and Deputy Regent, and/or Mayor and Deputy Mayor are Candidate Pairs proposed by a Political Party or Joint Political Parties and Individual Candidate Pairs. These provisions, according to Brinkerhoff Derick (2000) that democratic governance combines the characteristics of a political regime that gives citizens the right to govern themselves (democracy) with structures and mechanisms used to manage public issues in accordance with agreed rules and procedures. or according to governance (Brinkerhoff, Derick W, 2000). In fact, according

to Dahlan Talib, the basic principle of democratic government is that every citizen has the right to participate actively in the political process (Dahlan Thaib, 1993). Achieving the objectives of implementing the campaign for the General Election in the five-year cycle, several goals are targeted, namely, first, choosing pairs of candidates according to the program. Second, it becomes an important part of public political education and must be carried out responsibly. To achieve this goal, funds are used in the form of receipts and expenditures of campaign funds so that elections are "fair" and free from fraudulent and detrimental actions. The results of the researcher's interview with Mrs. Amelia Idris as Chair of the Parigi Moutong Regency General Election Commission said that:

"Especially with regard to pairs of regional head candidates who come from political parties, the source of funds intended for campaigns comes from the candidate pairs, then from political parties as well as contributions from other parties that are legal according to law. These three things are legally valid sources of campaign funds for the pair of regional head candidates, apart from this, of course, the pair of regional head candidates is not justified" (interview with Amelia Idris, 2022).

Based on the results of the confirmation with the Chairperson of the Parigi Moutong Regency General Election Commission, that the justified campaign funds referred to the provisions of Article 6 paragraph (1) of the General Election Commission Regulation Number 5 of 2017 Concerning Campaign Funds for Election Contestants for Governor and Deputy Governor, Regent and Deputy Regent, And/or Mayor and Deputy Mayor, namely as follows which can be in the form of, first, money, goods and services. originating from the Candidate Pair concerned, political party and/or coalition of political parties proposing, individual donations, group donations, business entity contributions, must be placed in the Special Campaign Fund Account before being used for Campaign activities. Following are the settings for restrictions and acceptance of campaign funds as shown in Table 1 below:

Table 1
Acceptance Restrictions and Spending Restrictions

Acceptance Derived From	Individual Cannot exceed Rp. 75,000,000
	Groups and/or bodies private law maximum Rp. 750,000,000,-
Restrictions Expenditure is Accumulation of:	General meeting number of participants x frequency activity x local cost standard
	Limited Gathering number of participants x frequency activity x local cost standard
	Face to Face Meeting number of participants x frequency x local cost standards
	Creating Campaign Materials x number of activities (30% x number of voters) x IDR 25.000,-
	Campaign props

	funded by the Candidate Pair the amount is based on Provincial KPU/KIP decision Aceh or Regency/Municipal KPU/KIP
	Campaign material funded by the Candidate Pair the amount is based on Provincial KPU/KIP decision Aceh or KPU/KIP Regency/City
	jasa manajemen/konsultan

Source: KPU Parigi Moutong Regency 2018

Based on table 1 above, it can be seen that campaign fund receipts and expenditures must comply with applicable regulations and details of campaign fund receipts and expenditures for candidate pairs are shown in Table 2 below:

Table 2
Receipt and Expenditure of Campaign Funds
2018 Regional Head Candidate Pair

No	Candidate Pair	Acceptance			Expenditure	Balance
		Candidate Pair	Political Parties	Other Parties		
1	Samsurizal Tombolotutu-Badrin Nggai	870.000.000	-	-	650.000.000	220.000.000
2	Anwar H Moh.Saing-Asrudin	750.000.000	-	-	550.000.000	200.000.000
3	Erwin Burase-Rahmawati M Nur	1.000.000.000	-	-	680.000.000	320.000.000
4	H Amrullah Almahdali dan Hj Yufni Bungkundapu	600.000.000	-	-	550.000.000	50.000.000

Source: processed from secondary data in 2018

Based on table 2 above, it can be seen that campaign revenue funds only come from regional head candidate pairs, while those from political parties and other parties appear to be nil or nonexistent. This is of course inversely proportional to the fact that one pair of regional head candidates received financial contributions from another party. This is evidenced by the existence of a civil lawsuit against the pair of candidates who won the 2018 regional head election, namely the Samsurizal Tombolotutu pair, who was sued by a businessman because they were deemed not to have paid debt Rp. 4.9 billion because these funds were used in the 2018 Pilkada (www. Detik news. Regent who is being sued for campaign debt). Furthermore, from this description the researcher concludes that the report on receipt of campaign fund donations for pairs of regional head candidates in the 2018

simultaneous regional elections in Parigi Moutong Regency again strengthens indications that the candidates are not serious about recording and reporting receipts and expenditures of campaign funds. In fact, reporting on campaign funds is an entry point to reduce political costs, as well as preventing the emergence of political corruption in the regions. Both of these facts were found as findings that as a result of research related to the management of campaign funds for the 2018 Parigi Mautong District Election candidate pairs will be discussed in the following discussion.

4. 2 DISCUSSION

a. Campaign Fund Reporting

Democracy is inconceivable without community involvement in determining the fate of regional government for the next 5 (five) years through regional head elections (Pilkada), because Pilkada are needed to form "a government of the people, by the people, and for the people". These activities require community participation. This comprehensive and unlimited form of community participation makes Pilkada politics not cheap and impossible if it is not related to money. The use of these funds to support the implementation process starts from paying officials and requires participants to spend a lot of money for the campaign. Therefore, this accountability becomes very important, when it comes to campaign finance issues. The more massive, structured and systematic the campaign is carried out, of course, it will require a large amount of funds. This is intended to reach a wide scope of society, especially in our country which is a very large archipelago. That is why it can be said that campaigning is an expensive practice, especially for pairs of Pilkada candidates. The demands for campaign funds are so large that the pairs of regional head candidates must try to prepare funds. Based on this, each regional head candidate pair has the obligation to report campaign funds to the General Elections Commission (KPU), campaign finance reports in the form of, first, Initial Campaign Fund reports (LADK), Second, reports on Receipt of Campaign Fund Contributions (LPSDK) and third, a report on Receipts and Expenditure of Campaign Funds (LPPDK).

In the case of the 2018 Parigi Moutong Regency Election, and based on the results of interviews with researchers with Mr. Ikbal Bungaadjim as the Parigi Moutong Regency KPU Commissioner said that:

"The basic principles of managing campaign funds are transparency and accountability. The principle of transparency requires that political parties and regional head candidates be open to all campaign fund management processes. A number of obligations must be carried out by candidates for regional heads such as making campaign finance reports, compiling lists of contributors, and recording all campaign receipts or income and expenses or expenditures, as well as keeping proof of transactions. These obligations must be fulfilled so that later the existing reports can be opened to the public who have the right to know about these reports" (interview with Ikbal Bungaadjin, 2022).

Based on the results of the researcher's interviews above, it is very important to implement the principles of transparency and accountability in campaign finance reports, given the many indications of irregularities. This was also stated by Mr. Haris as a member of the Parigi Moutong Regency KPU saying that "All candidates for regional heads of Parigi Moutong Regency in 2018 are required to submit reports on their campaign funds to the General Elections Commission (KPU). Candidates for regional heads who violate this provision will be subject to sanctions (Haris interview, 2022). The procedures for reporting

campaign funds for regional head candidates to the KPU are, first, put into a special account so that all flows of funds received by regional head candidates from income to expenses during the campaign period will be monitored by the KPU. Second, if the regional head candidate does not make an initial report on campaign funds, he will be subject to sanctions not being included in the Pilkada. Third, candidates for regional heads who do not submit their final campaign finance reports can be subject to the most severe sanctions, namely the nominee who is elected if they receive the most votes during the regional head elections. Fourth, regional head candidates are required to submit election campaign fund account numbers to the KPU as one of the prerequisites for becoming a regional head candidate. Fifth, campaign finance reports prepared by regional head candidates including receipts and expenditures must be submitted to the public accounting firm appointed by the KPU no later than 15 (fifteen) days after the voting. According to the researcher, the 15 (fifteen) day period owned by the public accounting firm is very limited to conduct an audit, so that later it is also worth questioning the validity of the audit results produced by the public accounting firm. Sixth, the public accountant submits the results of the audit to the Parigi Moutong Regency KPU. Seventh, KPU Parigi Moutong Regency no later than 30 (thirty) days after receiving the report. KPU shall notify the regional head candidates' campaign fund audit results to each regional head election candidate no later than 7 (seven) days after the Parigi Moutong Regency KPU receives the audit results from the public accountant's office. Eighth, KPU Parigi Moutong Regency announces the results of the election campaign fund audit to the public no later than 10 (ten) days after receiving the audit results report. Funds for the announcement of campaign fund audits are borne by the election organizers, not the election participants. In fact, regional head candidates should also have the burden of being accountable for their campaign funds to the public.

b. Campaign Fund Compliance Audit

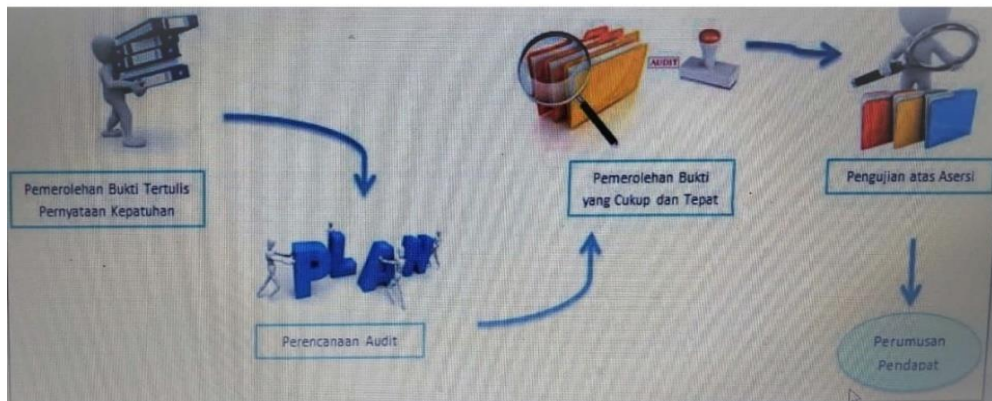
Campaign fund management is also carried out by an audit which aims to assess the suitability of campaign fund management so that it complies with laws and regulations. The 2018 Regional Head Election (Pilkada) in Parigi Moutong Regency is also regulated in PKPU No. 5 of 2017 concerning Campaign Funds for Participants in the Election of Governors, Regents and Deputy Regents, and/or Mayors and Deputy Mayors. The regulation stipulates that each regional head candidate is required to make a Special Campaign Fund Account (RKDK) and financial reports. In accordance with the provisions of Article 13 PKPU No. 5 of 2017, political parties or coalitions of political parties that carry candidates are required to open RKDKs at commercial banks. The main requirement is that the report must be in the name of the candidate pair and the signature specimen must be carried out jointly by a political party or coalition of political parties and one of the candidates from the candidate pair. After all stages of the campaign are completed, the Campaign Fund Receipt and Expenditure Report (LPPDK) will be audited by a Public Accounting Firm (KAP) appointed by the KPU in the region. The LPPK audit period by KAP is 15 days after the KAP receives the LPPDK. The form of a campaign fund audit engagement is limited to a compliance audit. The results of the researcher's interview with Mr. Supriade Laupe as the Director of the Public Accounting Firm said that:

"We as a Public Accountant Office (KAP) appointed by the KPU Parigi Moutong Regency to conduct an audit of the receipts and disbursements of campaign funds for pairs of regional head candidates are only limited to seeing the suitability of campaign funds and expenditures with applicable laws and regulations, we do not have the authority to conduct an investigation into the acquisition of campaign funds, so of course it cannot provide a complete picture of the reality of the receipt

and disbursement of campaign funds by the pair of regional head candidates” (Interview Supriade Laupe, 2022).

The audit has audit procedures for the 2018 Parigi Mautong regent candidate pairs as shown in Figure 1 below:

Figure 1
Audit Flow of 2018 Election Campaign Funds



Following is an explanation of Figure 1. Some information is obtained, namely, first, Obtaining Written Evidence of Compliance Statements. Public Accountants cannot apply this attestation standard if the Candidate Pair does not present written assertions, so obtaining written assertion evidence prior to conducting an audit is absolute. This is in accordance with PKPU Provisions No. 5 of 2017 stipulates that Candidate Pairs must make a written assertion regarding compliance with Campaign Funds and submit it to the KPU. Based on these provisions, the Public Accountant can obtain the written assertion through the KPU. Furthermore, secondly, Audit Planning. Adequate planning and supervision contribute to the effectiveness of the attestation procedure. Adequate planning directly influences the selection of appropriate procedures and the appropriateness of their application, and adequate supervision helps ensure that planned procedures are established properly. Audit Planning Activities include (a) Risk assessment and (b) Obtaining an understanding of certain compliance requirements both according to the audit guidelines law, knowledge and knowledge of certain compliance requirements obtained from inquiries with key personnel from within and outside the Candidate Pairs and (c) Materiality. Third, Obtaining Sufficient and Appropriate Evidence. The objective of the auditor at this stage is to design and perform audit procedures in such a way as to obtain sufficient and appropriate audit evidence to be able to draw adequate conclusions on which to base the auditor's opinion. The sufficiency and appropriateness of audit evidence are interrelated. Adequacy is a measure of the quantity of audit evidence while accuracy is a measure of the quality of audit evidence. The quantity of audit evidence required is influenced by the auditor's assessment of the risks of material misstatement (the higher the risk, the more audit evidence is needed) and the quality of the audit evidence (the better the quality of the audit evidence, the less evidence is needed). Limited time and resources in carrying out an audit of campaign finance reports may affect professional judgment in determining the adequacy of audit evidence. Audit procedures to obtain audit evidence may include (a) Inspection (b) Observation; (c) Confirmation (d) Recount; € Reperformance; (f) Analytical

procedures; and (g) Integrating several procedures in addition to the procedures for requesting information from Candidate Pairs. From this activity information will be obtained on the results of the campaign fund audit which is the responsibility of all criminal candidates, which is a requirement for the compliance of pairs of candidates participating in the Parigi Moutong Regency post-conflict local election contest.

c. Efforts by the General Election Commission of Parigi Moutong Regency

In the implementation of the 2018 simultaneous Regional Head Elections (Pilkada) in Parigi Moutong Regency, it was the second regional election that required pairs of regional head candidates to report campaign funds for the head of the General Election Commission (KPU). The results of the study show that the people in Parigi Moutong Regency strongly support transparency and accountability during campaign activities in the form of campaign finance reports in the 2018 simultaneous local elections yesterday. This is in accordance with the results of an interview with Mr. Tasrifin Dg Malewa, one of the voters stated: "The 2018 Pilkada campaign fund report is at a glance quite transparent and accountable, my hope as a society is that with the publication of campaign funds it is hoped that the regional elections will be even better in the future so as to be able to produce regional heads who are trustworthy and responsible for the community he leads" (Tasrifin Dg. Malewa interview, 2022).

The results of the interviews with the researchers obtained some information on the results of the 2018 Pilkada research in Parigi Moutong Regency, namely: first, all pairs of regional head candidates had reported their campaign funds to the Parigi Moutong Regency KPU, but had not seriously reported campaign funds. Even though reporting on campaign funds apart from creating a fair campaign, reporting also prevents political corruption. This indication of not being serious can be seen from the results of data processing by the Parigi Moutong Regency Bawaslu team on the initial campaign finance report (LADK) submitted by the candidates for the head of the Parigi Moutong Regency KPU. Data from Bawaslu Parigi Moutong Regency. This is also supported by an interview with Tasrifin Dg Malewa that "in the 2018 regional head elections the regional head candidates did not seem serious in reporting their initial campaign funds even though the campaign fund report was an obligation for regional head candidates participating in the 2018 regional elections, as we all know that the 2018 simultaneous regional elections are the second period in which regional head candidates are required to report their campaign funds to the KPU" (Tasrifin Dg. Malewa interview, 2022). In addition, information on the lack of seriousness of the candidate pairs was also revealed based on the results of interviews with researchers with Mr. Anas as a member of the Parigi Moutong Regency General Election Commission who said that:

"In the 2018 regional head elections, the regional head candidates did not seem serious in reporting their initial campaign funds even though the campaign fund report was an obligation for regional head candidates who took part in the 2018 regional elections, as we all know that the 2018 simultaneous regional elections were the second period in which it is obligatory for regional head candidates to report their campaign funds to the KPU" (Anas interview, 2020).

Based on the two informants, the lack of seriousness was related to the candidate pair who were supposed to report campaign funding in three stages, namely LADK the day before the campaign, reports on receipt of campaign fund donations on April 20 2018, and reports on receipts and expenditures of campaign funds on June 24 2018, due to the the 2018 Pilkada campaign from 15 February to 23 June 2018, candidate pairs must submit LADK on 14 February 2018. But in reality, candidate pairs seem to underestimate the LADK. There

were even 2 pairs of candidates who only reported their LADKs amounting to 10 and 17 million Rupiah, this of course led to speculation where the campaign costs would come from. Responding to the non-compliance of the regional head candidate pairs in the 2018 Pilkada. The KPU investigated this information, the Parigi Moutong Regency KPU socialized the regional head candidate pairs to report their campaign funds in accordance with applicable regulations. Purpose of Dissemination of Campaign Fund Reporting Regulations. The activity aims to ensure that all candidate pairs comply with regulations regarding campaign fund reporting in accordance with applicable law. This is in accordance with the provisions of Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia (1945 Constitution of the Republic of Indonesia) which has the consequence that all forms of state administration must be based on applicable rules/laws, and law must always be upheld in life, nation, state and society.

Second, all candidates try to take advantage of loopholes and cheat regulations related to managing campaign funds in various ways. Exploitation of this regulatory loophole is inseparable from the existence of black money from anonymous donors. The black money referred to is money originating from entrepreneurs who are not reported and are not included in the initial campaign finance report (LADK). Whereas the candidate pair for regional head of Parigi Moutong Regency who were elected in 2018 was sued by businessmen where they suffered a loss of 4.7 billion as a result of supporting the candidate pair. This black money is far greater than the amount of money reported in the reports on the receipts and expenditures of campaign funds. Reports on the receipt and disbursement of campaign funds do not reflect reality, so researchers ensure that the compliance of regional head candidates regarding the receipt and disbursement of campaign funds is still far from expectations. For this matter, the Parigi Moutong Regency KPU has also made efforts through socializing campaign fund regulations to all candidate pairs.

Third, another thing that has not been touched by the KPU as the organizer of the Pilkada for Parigi Moutong Regency is the existence of campaign funds as "political dowry". Political dowry is out of reach because in a period of time it occurs before the campaign period begins. Political dowry is a cost that must be paid by all candidates to "buy a nomination ticket" from a political party. The results of the study showed that one pair of regional head candidates in Parigi Moutong Regency stated that they had to spend 2.5 billion to obtain recommendations from political parties, and it turned out that the money used to obtain recommendations from political parties came from donations from entrepreneurs as "commitment fee" after being elected in order to get a share of the project during his tenure as regional head. Even though in accordance with the provisions of Article 19 paragraph (1) General Election Commission Regulation Number 5 of 2017 Concerning Campaign Funds for Election Participants for Governor and Deputy Governor, Regents and Deputy Regents, and/or Mayors and Deputy Mayors which confirms that "Candidate Pairs are obliged to prepare and submit reports Campaign Funds for Aceh Provincial KPU/KIP for Governor and Deputy Governor Elections and Regency/Municipal KPU/KIP for Regent and Deputy Regent or Mayor and Deputy Mayor Elections"

Based on these provisions, and the results of interviews with several previous informants, reporting on campaign funds is in principle a legal obligation for pairs of regional head candidates to report it to the General Election Commission of Parigi Moutong Regency. Seeing these facts, the KPU carried out activities, including outreach to all pairs of candidates, as the results of the researcher's interview with Mr. Dirwan Karompot as a member of the Parigi Moutong Regency KPU emphasized that:

"The socialization regarding campaign finance reporting regulations is very important for regional head candidate pairs, where in this socialization we provide

an understanding of the mechanism for reporting campaign funds, then what matters are justified regarding the income and expenditure of campaign funds and the limitations of campaign funds, we provide socialization to all political parties in Parigi Moutong Regency and even the Liaison Officer of the pair of regional head candidates we invite, the hope is that the regional head candidate pairs are obedient and obedient in reporting their campaign funds to the KPU" (Interview with Dirwan Karompot, 2022).

The form of implementation of the socialization was based on the researcher's interview with Mr. Amelia Idris as the Chairperson of the Parigi Moutong Regency KPU who said that:

"The implementation of the activity is carried out by providing presentation and explanation of material by representatives of our team, with the help of powerpoint slides to make it easier to convey socialization material by applying examples. During the implementation of the activity we also distributed modules and material CDs to all participants who attended. This module has attached a clear and detailed procedure for preparing Campaign Fund reports and their regulations, accompanied by examples of cases that often occur. From the results of the simulation and presentation, participants were then given the opportunity to discuss problems that are often encountered" (interview with Amelia Idris, 2022)".

The results of the study show that the KPU has carried out outreach to maintain an important existence and is a legal obligation for each candidate pair for the Parigi Moutong Regency Pilkada to report campaign funds in the 2018 Pilkada, even though many members of political parties and regional head candidates already know and understand what the rights and obligations according to law, but there are still those who have not been able to behave and behave in accordance with applicable law. From this socialization, it is hoped that political parties and regional head candidates themselves will not only understand their obligations in the Pilkada but are also expected to comply in carrying out the regulations that apply in the regional head election, especially having to report campaign funds in accordance with the applicable regulations. Fourth, improve the Campaign Fund Reporting Facilities and Infrastructure. In increasing the compliance of the 2018 Pilkada candidates, facilities and infrastructure have been prepared. The preparations were made by the KPU in order to support the process of reporting campaign funds effectively and efficiently. The results of the study show that KPU Parigi Moutong Regency has prepared a Campaign Fund Information System (SIDAKAM) application, the application is used to submit Initial Campaign Fund Reports (LADK), Reports of Recipients of Campaign Fund Contributions (LPSDK) and Reports of Receipt of Campaign Fund Expenditures (LPPDK). This is in accordance with General Election Commission Regulation Number 5 of 2017 concerning Campaign Funds for Election Participants for Governors and Deputy Governors, Regents and Deputy Regents, and/or Mayors and Deputy Mayors who regulate campaign funds as a guide for Pilkada participants. The results of the researcher's interview with Mr. Anas as a member of the Parigi Moutong Regency KPU commissioner emphasized that "campaign finance reporting is a way to ensure the realization of regional elections with integrity. Where every detail of income and expenses must be recorded. Pilkada participants must also know the schedule for campaign fund stages so that reporting on campaign funds is not late because there are sanctions given to election participants who do not follow the provisions for reporting campaign funds" (Anas, 2022).

To achieve this, the KPU has used integrated information technology (IT) in organizing the 2018 Pilkada (result of interview by Mr. Anas, 2022) through SIDAKAM for the Information technology program for publication of the use of campaign funds of candidate pairs for the integrity and accountability of campaign funds used by candidate pairs. This has also been practiced in several countries around the world as described by the International Foundation for Election Systems (IFES) in the Handbook of Political Finance Oversight. There are several countries in the world that publish only political party financial reports (Peru) or campaign finance reports only (United States) and there are also those that combine financial reports with campaign finance reports such as Canada, England, Peru and Portugal. Fifth, Application of Sanctions. Implementation of laws and regulations will not be effective if it is not accompanied by law enforcement. Law enforcement against a statutory regulation can take various forms, one of which is set forth in the provisions of sanctions. Sanctions are suffering given or caused intentionally by someone after an offense, crime or mistake has occurred. Sanctions may be regulated in or refer to other laws and regulations or even without being regulated, if in a law or regulation it is determined that we must meet certain requirements to obtain something (rights) but these conditions are not met, then the sanction is that a person will not receive something (right) that we should get if these conditions are met.

In the provisions for reporting campaign funds, all pairs of candidates are required to report campaign funds in the form of reports in the form of LADK, LPSDK and LPPDK as stipulated in Article 20 of General Election Commission Regulation Number 5 of 2017 concerning Campaign Funds for Election Participants for Governors and Deputy Governors, Regents and Deputy Regents, and/or Mayor and Deputy Mayor. In addition, the provisions of Article 52 a quo state that "Political Parties or Joint Political Parties and Individual Candidate Pairs that violate the provisions referred to in Article 7 paragraph (1), paragraph (2) and paragraph (3), and Article 9 paragraph (1), is subject to sanctions in the form of cancellation as a Candidate Pair as stipulated in the Law on Elections". Based on these provisions, that political party or coalition of political parties and candidate pairs that do not report campaign funds will be given administrative sanctions in the form of cancellation as candidate pairs. This is also in accordance with the results of the researcher's interview with Mr. Anas, a member of the Parigi Moutong Regency KPU Commissioner who emphasized that "during the 2018 local elections, no administrative sanctions were given to regional head candidate pairs, even though we all know that if the candidate pair does not follow the provisions laws relating to the income and expenditure of campaign funds that are not in accordance with their intended use and do not even report the campaign funds will be given administrative sanctions in the form of dismissal as regional head candidate pairs" (Interview with Anas, 2022).

5. CONCLUSION

Reporting on campaign funds for pairs of Pilkada candidates in Parigi Moutong Regency in the 2018 Pilkada has not been carried out according to the intent and purpose of statutory provisions and it seems that the level of compliance of candidate pairs with statutory provisions regarding reporting campaign funds is still low. There are still pairs of Pilkada candidates who have not followed the Campaign Fund Reporting mechanism which has become a legal obligation for them in the form of LADK, LPSDK and LPPDK reports to the General Election Commission of Parigi Moutong Regency, whereupon the KPU instructs an audit team from the Public Accountant Office (KAP) to carry out an adjustment audit incoming and outgoing funds. Therefore it is suggested that the KPU should be given the

authority to carry out an investigative audit of campaign funds owned by pairs of regional head candidates so that they can know for sure and in detail the sources of campaign funds from pairs of regional head candidates and should also apply sanctions to pairs of regional head candidates who reporting campaign funds not in accordance with the applicable laws and regulations

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