

Compliance Audit Approach to Campaign Finance Reporting Among Regional Head Election Candidates in West Java Pilkada 2024

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ABSTRACT

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This study examines the compliance of campaign finance reporting among candidate pairs in the 2024 West Java regional head election (Pilkada) using a structured compliance audit approach. Campaign-finance compliance is critical for ensuring transparency, accountability, and public trust in electoral governance. The objective of this study is to assess whether mandatory reporting documents—LADK, LPSDK, and LPPDK—provide an auditable and consistent evidence trail. The study employs a quantitative document-based design using secondary data from official publications of the West Java Election Commission (KPU). The unit of analysis is each candidate pair at the provincial level. Compliance indicators are derived from PKPU No. 14/2024 and analyzed using descriptive statistics and indicator-frequency analysis. The findings reveal three key patterns. First, LADK reports show uniform zero opening balances, but early funding is highly concentrated and includes late submission cases. Second, LPSDK disclosures indicate varied funding structures (party-dominant, mixed, and individual-based), with multiple correction requirements. Third, LPPDK reports demonstrate high correction prevalence and very high spending ratios (98%–100%), resulting in minimal closing balances. These results suggest that compliance should focus not only on submission but also on auditability, including completeness, consistency, and traceability of financial data. This study contributes a replicable compliance-audit framework for evaluating campaign finance reporting and extends audit literature by emphasizing candidate-level reporting in subnational elections.



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Introduction

Regional head elections (Pilkada) place strong pressure on accountability because they combine high political stakes, large campaign resources, and intense public scrutiny. West Java is a critical case because the Provincial KPU set the Final Voter List (DPT) at 35,925,960 voters across 73,862 polling stations (TPS), making compliance assurance in this province consequential for governance quality and public trust (KPU Jabar, 2024). In the 2024 provincial contest, KPU West Java also confirmed four candidate pairs for governor and vice governor, indicating a competitive environment where regulatory compliance becomes part of electoral integrity and perceived legitimacy (KPU Jabar, 2024). Compliance concerns are not limited to administrative procedures; they extend to real-time oversight and campaign-finance accountability during the electoral cycle. During the campaign period, Bawaslu West Java reported supervising 102,624 campaign activities and handling 70 alleged violations, signalling that compliance risks are operational and observable rather than only post-election issues (BAWASLU, 2024). In parallel, campaign-finance rules mandate structured reporting and disclosure mechanisms; PKPU No. 14/2024 regulates campaign fund reporting for gubernatorial, mayoral, and regency elections and includes requirements to submit key documents

through formal channels, including the campaign-finance information system referenced in the regulation (KPU RI, 2024).

Literature on compliance auditing provides a strong conceptual basis for studying Pilkada compliance through an auditing lens. In public-sector settings, compliance auditing is positioned as a criteria-based assessment of whether activities, transactions, and disclosures conform to applicable authorities and mandates (INTOSAI, 2019). ISSAI 400 frames the fundamental principles for compliance auditing in public-sector contexts, while ISSAI 4000 operationalizes these principles into a standards framework emphasizing independent, criteria-based assurance that supports stakeholder confidence in governance processes (ICW, 2025; INTOSAI, 2019). From the financial-audit tradition, ISA 250 (Revised) reinforces the expectation that auditors must take laws and regulations seriously when evaluating reporting and accountability, a logic that is transferable to election-finance compliance when “legal compliance” is treated as an auditable criterion (ICW, 2025). This linkage is particularly relevant for Pilkada because campaign-finance reporting obligations are regulation-driven and inherently criteria-based, making them suitable for structured compliance audit procedures (INTOSAI, 2019).

Research on transparency and accountability clarifies why compliance is a non-trivial governance problem. Transparency is often treated as an instrument for accountability, yet empirical effects vary by context and information design. A large meta-analysis finds transparency has a positive average association with citizen trust but highlights substantial heterogeneity across studies and conditions (Wang & Guan, 2023). Experimental work further suggests transparency effects can be conditional sometimes limited or even counterproductive depending on how information is framed, interpreted, and connected to credible accountability mechanisms (Bauhr & Grimes, 2014; De Fine Licht, 2014; Lindstedt & Naurin, 2010). A third stream connects auditing, disclosure, and anti-corruption outcomes, which is highly relevant to election finance. Field and quasi-experimental evidence shows audits and monitoring can reduce corruption and improve accountability, including evidence from Indonesia showing that stronger audit probability reduced missing expenditures in village projects (Olken, 2007). In electoral contexts, public audit disclosures can shape voter sanctioning and political incentives (Avis et al., 2018; Ferraz & Finan, 2008). At the same time, accounting scholarship cautions that networks of influence can adapt to control and reporting systems, implying that formal compliance may coexist with strategic behavior that reduces substantive transparency (Neu et al., 2013). These findings justify a compliance-audit approach to campaign finance reporting while also revealing a gap: limited work integrates compliance audit standards with candidate-level campaign finance reporting in a large subnational election setting like West Java’s Pilkada 2024.

Objective of this study is to conduct a structured compliance audit of Pilkada participants (candidate pairs for governor, mayor, and regent) in West Java in 2024 by assessing conformity with key regulatory requirements especially campaign finance reporting obligations and disclosure provisions set out in PKPU No. 14/2024 and by mapping observable compliance patterns that can inform governance, oversight, and accountability practice (KPU RI, 2024). As contextual motivation, civil-society monitoring in Indonesia has also highlighted practical limitations in early-stage campaign-finance reporting visibility and public verifiability, supporting the need to evaluate compliance as “criteria satisfied” rather than merely “submitted” (Hummel et al., 2021; ICW, 2025).

Argument and hypotheses build on the idea that compliance is shaped by oversight intensity and the informational environment. First, higher external scrutiny and clearer disclosure requirements should be associated with stronger procedural compliance (timeliness and completeness), consistent with compliance-audit logic that stresses criteria and evidence sufficiency (INTOSAI, 2019). Second, transparency may increase accountability only when disclosures are interpretable, accessible, and credibly enforced; otherwise, transparency can produce resignation or skepticism rather than corrective action (Bauhr & Grimes, 2014; Wang & Guan, 2023). Accordingly, this study hypothesizes: (H1) higher external scrutiny and clearer disclosure requirements are associated with higher procedural compliance (timeliness and completeness), while (H2) substantive transparency gaps remain possible even among procedurally compliant candidates.

Method

This study examines compliance in campaign-finance governance and reporting among Pilkada participants in West Java in 2024. The unit of analysis is each candidate pair competing at the provincial (governor) and regency/municipality (regent/mayor) levels, assessed through the compliance artifacts required by regulation particularly evidence of Rekening Khusus Dana Kampanye (RKDK) governance

and the mandatory campaign-finance reports (LADK, LPSDK, and LPPDK) when available through official channels (KPU RI, 2024). A quantitative, document-based compliance audit design is adopted because the research question is fundamentally criteria-driven: compliance must be assessed against explicit, enforceable requirements rather than perceptions or self-reports. This approach aligns with the logic of compliance auditing, which evaluates conformity with “authorities” (laws/regulations) using explicit criteria and verifiable evidence, enabling replication and comparability across units (INTOSAI, 2019). In practical terms, the quantitative design supports building a comparable compliance index, while short qualitative notes are used to clarify recurring patterns of non-compliance without shifting the study into a full qualitative inquiry.

The study relies on secondary documentary sources. The primary source of compliance criteria is PKPU No. 14/2024 on campaign finance for Pilkada, which specifies the reporting obligations and governance requirements used to construct audit indicators (Komisi Pemilihan Umum Republik Indonesia, 2024). Contextual information is drawn from official institutional publications, including West Java KPU updates on the voter scale and candidacy confirmation (Komisi Pemilihan Umum Provinsi Jawa Barat, 2024a, 2024b) and West Java Bawaslu releases that describe the intensity of oversight and observed compliance risks during the campaign period (Badan Pengawas Pemilihan Umum Provinsi Jawa Barat, 2024). Where the reporting workflow or disclosure channel needs clarification, KPU’s public explanation of the campaign information/reporting system is used as supporting context (KPU RI, 2024). Data are collected through systematic retrieval and structured extraction. First, a criteria–indicator matrix is developed by translating regulatory requirements into operational indicators (e.g., presence of required components, completeness of mandatory fields, availability of attachments, and internal consistency across reports) (KPU RI, 2024). Second, for each candidate pair, available documents are reviewed using a standardized extraction form to record evidence for each indicator, document metadata, and consistency notes. To strengthen reliability, coding rules are documented in a codebook, and when more than one coder is involved, inter-coder agreement can be checked on a pilot subset using Cohen’s kappa before final coding rules are fixed (Cohen, 1960). Analysis proceeds by converting indicator evidence into scores and aggregating them into comparable measures. Each indicator is scored using a predefined rule (e.g., 0 = not evidenced/non-compliant; 1 = evidenced/compliant; with an optional partial score only when the rule explicitly allows it), then aggregated into a candidate-level compliance index: $(\text{total points earned} \div \text{total applicable points}) \times 100$. Descriptive statistics are used to summarize the distribution of compliance and to compare patterns by election level (provincial vs regency/municipality), while the most frequent non-compliance areas are identified by indicator frequency and supported by brief interpretive notes. To ensure conclusions are not driven by a single scoring configuration, sensitivity checks can be conducted by recalculating indices under alternative weighting schemes (equal-weight versus dimension-weight) (INTOSAI, 2019).

Result and Discussion

This Results section reports the provincial (governor–deputy governor) race in West Java because official KPU Province announcements provide a complete, auditable evidence trail (timeliness notes, correction status, and reported amounts). The same reporting-compliance protocol can be extended to regency/city contests using the corresponding KPU Regency/City announcements and attachments.

Timeliness and initial-report completeness (LADK)

KPU Province West Java published the acceptance results for LADK correction (LADK Perbaikan), including submission timestamps, opening balance of the campaign bank account (RKDK), and the initial receipts/expenditures/balance snapshot, plus notes on the initial LADK submission (including late submission notes).

Table 1. compiles the LADK Perbaikan acceptance table for all candidate pairs.

Pair	LADK correction submitted	Initial LADK note	Opening balance (RKDK)	Receipts	Expenditures	Closing balance
Acep Adang Ruhiat –	27 Sep 2024 22:48 WIB	Initial LADK submitted 25 Sep	Rp 0	Rp 0	Rp 0	Rp 0

Pair	LADK correction submitted	Initial LADK note	Opening balance (RKDK)	Receipts	Expenditures	Closing balance
Gitalis Dwinatarina		2024 00:04 WIB (late)				
Jeje Wiradinata – Ronal Surapradja	26 Sep 2024 12:35 WIB	Initial LADK submitted 24 Sep 2024 23:34 WIB	Rp 0	Rp 0	Rp 0	Rp 0
Ahmad Syaikh – Ilham Akbar Habibie	26 Sep 2024 17:30 WIB	Initial LADK submitted 24 Sep 2024 19:06 WIB	Rp 0	Rp 2.000.000.000	Rp 0	Rp 2.000.000.000
Dedi Mulyadi – Erwan Setiawan	26 Sep 2024 18:30 WIB	Initial LADK submitted 24 Sep 2024 23:41 WIB	Rp 0	Rp 250.000.000	Rp 0	Rp 250.000.000

Across all candidate pairs, the LADK correction (LADK Perbaikan) record indicates a uniform opening balance of Rp 0 in the campaign special account (RKDK). At the same time, early-period receipts were unevenly distributed: one pair reported Rp 2.0 billion in initial receipts, another reported Rp 250 million, while the remaining two pairs reported Rp 0 receipts at the LADK stage. This pattern suggests that initial campaign funding was not only differentiated across pairs but also immediately visible at the earliest mandatory reporting checkpoint, as documented in the KPU West Java LADK Perbaikan announcement (Jabar.kpu.go.id, 2026; KPU Jabar, 2024).

Several tendencies emerge from the LADK Perbaikan evidence. First, the consistent Rp 0 opening balance across all pairs implies that the RKDK either began from a zero baseline or was reported as such at the start of the campaign-finance reporting cycle. Second, there is a clear asymmetry in early funding: the presence of Rp 2.0 billion for one pair and Rp 250 million for another indicates a sharp divergence in the timing and magnitude of initial inflows, while the two pairs reporting Rp 0 receipts reflect an absence of recorded initial funding at that checkpoint. Third, the record includes a timeliness risk signal in the form of a note indicating late submission of the initial LADK for at least one pair, which is relevant because delayed reporting can weaken the completeness and continuity of the audit trail from the first reporting window. Fourth, the LADK snapshot shows Rp 0 expenditures for all pairs, indicating that at the LADK cut-off point, outflows were either not yet incurred or not recorded in the LADK correction table for that period (Jabar.kpu.go.id, 2026; KPU Jabar, 2024). From a compliance-audit perspective, LADK functions as an opening-position checkpoint that establishes the baseline for subsequent reporting, reconciliation, and audit procedures. The strong concentration of early receipts in only two pairs and the presence of a late-submission note are compliance-relevant because they can affect the reliability, traceability, and completeness of the reporting sequence. In practical terms, these conditions influence whether early inflows are captured consistently from the start and whether later reports (LPSDK and LPPDK) can be reconciled against a clean and timely opening record (Jabar.kpu.go.id, 2026; KPU Jabar, 2024).

Source-of-funds disclosure (LPSDK)

KPU Province West Java published the accepted LPSDK results, including LPSDK corrections (Perbaikan), and disclosed campaign-donation sources using the official reporting categories. The disclosure classifies incoming funds into four main sources: candidate self-funding, political party/coalition contributions, individual donations, and private legal-entity donations. This publication provides an auditable trail because it presents standardized categories for all candidate pairs, enabling direct comparison of funding structures and supporting compliance assessment on source-of-funds disclosure (Jabar.kpu.go.id, 2026; KPU Jabar, 2024). For visualization, Table 2 consolidates the donation amounts reported in the KPU acceptance tables across original LPSDK and LPSDK Perbaikan. This consolidation makes it easier to read each pair's funding composition and to identify whether the disclosure was accepted at the initial submission stage or required administrative correction. In other words, Table 4.2 highlights two compliance-relevant dimensions: (1) the dominant funding pattern (e.g., party/coalition-dominant, mixed candidate-and-party, or candidate-and-individual), and (2) the presence of procedural friction reflected by the need for a correction submission (Jabar.kpu.go.id, 2026; KPU Jabar, 2024).

Table 2. LPSDK accepted donations by source category

Pair	LPSDK status	Candidate self	Party/coalition	Individuals	Private legal entities	Total donations reported
Acep Adang Ruhiat – Gitalis Dwinatarina	Correction	Rp 0	Rp 1.327.866.000	Rp 0	Rp 0	Rp 1.327.866.000
Jeje Wiradinata – Ronal Surapradja	Correction	Rp 1.000.000.000	Rp 1.000.000.000	Rp 0	Rp 0	Rp 2.000.000.000
Ahmad Syaikhu – Ilham Akbar Habibie	Original	Rp 1.000.000.000	Rp 0	Rp 1.425.000.000	Rp 0	Rp 2.425.000.000
Dedi Mulyadi – Erwan Setiawan	Original	Rp 100.000.000	Rp 6.425.000.000	Rp 0	Rp 0	Rp 6.525.000.000

Source: Komisi Pemilihan Umum Provinsi Jawa Barat (2024). (jabar.kpu.go.id)

Restating the LPSDK evidence, the funding structures differ markedly across candidate pairs. The accepted LPSDK tables show that one pair relied predominantly on political party/coalition contributions, another displayed a mixed structure combining candidate self-funding and party/coalition support, while another pair combined candidate self-funding with sizable individual donations. These differences indicate that the campaign-finance “source mix” is not uniform and that the compliance focus cannot be applied identically across pairs because the dominant source category changes the nature of audit risk and the type of supporting evidence that must be verified (Jabar.kpu.go.id, 2026; KPU Jabar, 2024). Several patterns emerge from the disclosed figures. First, a clear party-dominant pattern appears where party/coalition contributions constitute the main component of reported donations, reaching Rp 6.425 billion for the pair with the largest party/coalition inflow. Second, individual-donation visibility is concentrated in a single pair: the acceptance table explicitly records Rp 1.425 billion from individuals for that pair, while the other pairs show Rp 0 in the individual-donation field, highlighting a substantial difference in the reliance on public/individual contributors.

Third, correction dependence is evident: two out of four pairs appear under LPSDK Perbaikan, suggesting that initial submissions required revision before being accepted, which signals procedural complexity or documentation issues in source-of-funds disclosure. Fourth, the acceptance tables show no private legal-entity donations for these pairs, as the “private legal entities” category is consistently reported as Rp 0, indicating either the absence of such donations during the reporting window or that none were declared within that category in the accepted reports (Jabar.kpu.go.id, 2026; KPU Jabar, 2024). From a compliance-audit perspective, LPSDK is a critical checkpoint because it connects sources of funds to allowable regulatory categories, which is essential for testing legality, traceability, and reporting integrity. The observed divergence party-dominant funding versus individual-heavy or mixed structures implies different audit emphases: party/coalition-dominant cases require stronger verification of party transfers and supporting documentation, while individual-donation cases raise greater need to validate donor identity, traceability, and any applicable ceilings or administrative requirements. In addition, the presence of multiple LPSDK correction filings indicates procedural friction in disclosure compliance, suggesting that “submission” alone is not sufficient evidence of compliance unless the disclosure meets the administrative acceptance criteria documented by the election authority (Jabar.kpu.go.id, 2026; KPU Jabar, 2024)

Receipts, expenditures, balances, and correction prevalence (LPPDK)

KPU Province West Java published the accepted LPPDK results, including LPPDK corrections (Perbaikan), and disclosed the core financial position of each candidate pair at the end of the reporting cycle. The disclosure includes three key monetary elements that are central for compliance auditing: total receipts, total expenditures, and the resulting closing balance. Because these figures represent the final campaign-finance statement submitted and accepted in the Pilkada reporting framework, they provide a

direct basis for evaluating whether reporting is internally coherent and whether the overall campaign-finance flow can be assessed in a structured, comparable way across candidate pairs (Jabar.kpu.go.id, 2026; KPU Jabar, 2024).

For visualization and audit readability, Table 3. consolidates the reported LPPDK amounts from the KPU acceptance table and extends them with two ratios that are commonly used to support audit screening. The first is the spending ratio calculated as expenditures divided by receipts which shows how intensively receipts were spent during the campaign period and can flag unusually low or unusually high spending relative to income. The second is the balance ratio calculated as closing balance divided by receipts which indicates the proportion of funds remaining at the end of the reporting period and can help identify whether reported flows appear “fully exhausted” or leave a material residual requiring further explanation. Together, these ratios are not used to declare compliance by themselves; rather, they function as audit-friendly indicators that help prioritize deeper checks on documentation, classification accuracy, and traceability when patterns look extreme or inconsistent (Jabar.kpu.go.id, 2026; KPU, 2024).

Table 3. LPPDK accepted amounts and basic audit ratios

Pair	LPPDK status	Receipts	Expenditures	Closing balance	Spending ratio	Balance ratio
Acep Adang Ruhiat – Gitalis Dwinatarina	Correction	Rp 1.327.868.254	Rp 1.327.778.451	Rp 89.803	99.99%	0.01%
Jeje Wiradinata – Ronal Surapradja	Correction	Rp 11.112.000.000	Rp 10.927.839.990	Rp 184.160.010	98.34%	1.66%
Ahmad Syaikh – Ilham Akbar Habibie	Original	Rp 8.024.896.231	Rp 8.024.379.246	Rp 516.985	99.99%	0.01%
Dedi Mulyadi – Erwan Setiawan	Correction	Rp 10.640.535.210	Rp 10.439.354.042	Rp 201.181.168	98.11%	1.89%

Restating the LPPDK evidence, three out of four candidate pairs in the West Java governor race are recorded under LPPDK Perbaikan, indicating that the final campaign-finance report frequently required revision before acceptance. At the same time, the reported campaign-finance flows exhibit very high spending intensity, with expenditures accounting for roughly 98%–100% of receipts. This spending profile leaves closing balances that range from almost zero to approximately 1.7%–1.9% of total receipts, suggesting that most campaign funds were reported as disbursed within the reporting period rather than retained as end-period cash (Jabar.kpu.go.id, 2026; KPU, 2024). Several patterns are apparent from these disclosures. First, the prevalence of corrections is notable: 3/4 pairs appear in the correction category, signaling that administrative or documentation adjustments were common at the final reporting stage. Second, near-zero balances occur for two pairs, where the balance ratio is roughly 0.006%–0.007%, implying that almost all receipts were expended by the end of the reporting period. Third, moderate residual balances exist for two pairs, at approximately 1.657% and 1.891%, indicating that a small but still meaningful portion of campaign funds remained at the reporting endpoint. Fourth, the data show receipt concentration across pairs: two pairs reported receipts of around Rp 10.6–11.1 billion, whereas the smallest receipt total is around Rp 1.33 billion. This dispersion implies that materiality considerations and sampling intensity in an audit context may differ across pairs because higher-volume campaigns generally generate more transactions and more complex disbursement trails (Jabar.kpu.go.id, 2026; KPU, 2024; KPU Jabar, 2024).

From a compliance-audit standpoint, the combination of widespread correction filings and extremely high spending ratios is operationally significant. Correction prevalence suggests that the reporting process involves non-trivial administrative complexity and that initial submissions may commonly fall short of acceptance criteria, which can be associated with completeness and documentation weaknesses. Meanwhile, very high spending ratios especially when end balances are nearly exhausted raise the priority for deeper testing of documentation completeness, expenditure classification accuracy, and traceability from receipts to disbursements. When end balances are minimal, the “buffer” that might otherwise reveal timing differences, misclassification, or reconciliation problems becomes very thin, increasing the importance of transaction-level support and cross-report consistency checks to sustain auditability (Jabar.kpu.go.id, 2026; KPU, 2024).

This study examined campaign-finance compliance in West Java Pilkada 2024 using a document-based compliance audit lens, with emphasis on whether required reporting artifacts provide an auditable trail.

Results from the West Java governor race show three core findings. First, LADK Perbaikan records indicate zero opening balance for all pairs, while early receipts were highly concentrated (Rp 2.0B versus Rp 0.25B) and two pairs reported Rp 0 receipts at the LADK stage, alongside at least one note indicating late initial LADK submission (Jabar.kpu.go.id, 2026; KPU, 2024; KPU Jabar, 2024). Second, LPSDK disclosures reveal substantial variation in source mix (party/coalition-dominant, mixed candidate+party, candidate+individual), with two pairs listed under LPSDK Perbaikan and no private legal-entity donations recorded in the accepted tables for these pairs. Third, LPPDK acceptance data show high prevalence of LPPDK Perbaikan (3/4 pairs) and very high spending intensity ($\approx 98\%$ – 100%), producing closing balances ranging from near-zero to about 1.7%–1.9% of receipts (Jabar.kpu.go.id, 2026; KPU, 2024; KPU Jabar, 2024). These patterns can be explained by the interaction of administrative burden, disclosure incentives, and reporting technology. First, LADK functions as a baseline checkpoint; when initial submission is late or early receipts are concentrated, the risk is not only noncompliance per se but weakened continuity of traceability, because the audit trail depends on clean starting documentation. Second, correction filings across LADK/LPSDK/LPPDK likely reflect reporting complexity and compliance learning effects: campaign teams may submit on time but still fail administrative acceptance criteria, then revise under KPU validation. This is consistent with compliance audit logic that separates “submission” from “conformity with criteria,” because auditability requires sufficient and appropriate evidence tied to explicit requirements (International Organization of Supreme Audit Institutions, 2019). (issai.org) Third, near-exhausted balances in LPPDK can be driven by campaign spending dynamics and end-of-period clearance of obligations, but they also reduce reconciliation slack, making it harder to detect timing/classification issues unless documentation is strong and consistently linked across reports (Jabar.kpu.go.id, 2026; KPU, 2024; KPU Jabar, 2024).

Comparison with prior research clarifies both alignment and novelty. Evidence from public-sector settings shows that monitoring and auditing can reduce leakage and strengthen accountability (Olken, 2007) and disclosure of audit findings can affect electoral accountability (Avis et al., 2018; Ferraz & Finan, 2008), much of that literature evaluates corruption outcomes or voter sanctioning, not the operational quality of candidate-level campaign-finance compliance artifacts. This study contributes novelty by treating PKPU-based campaign-finance reporting as criteria-based compliance objects and by using acceptance-and-correction records as observable indicators of procedural friction and auditability, rather than relying on perceptions or aggregate national measures. The focus on three sequential reports (LADK→LPSDK→LPPDK) also extends political finance discussions by showing how compliance challenges can accumulate across reporting stages rather than appearing as a single “final report” problem (KPU RI, 2024) (jdih.kpu.go.id)

In broader meaning, the findings indicate that transparency in campaign finance is not only about publishing totals, but about producing a public record that is auditable and interpretable. Scholarship on transparency warns that disclosure can fail to produce accountability if information is difficult to use or if enforcement signals are weak (De Fine Licht, 2014; Lindstedt & Naurin, 2010). In high-risk contexts, transparency may even foster resignation rather than corrective pressure (Bauhr & Grimes, 2014), which is relevant when public audiences see repeated correction filings or opaque supporting documentation. At the same time, research suggests that knowledge of campaign finance rules can reduce perceived corruption, implying that readable disclosure and consistent categorization matter for legitimacy (Avkiran et al., 2016), while meta-analytic evidence shows transparency effects on trust are heterogeneous and depend on design and context (Wang & Guan, 2023). The West Java case underscores that disclosure quality depends on whether the reporting chain supports verification from sources to uses, not simply whether numbers are reported (Jabar.kpu.go.id, 2026; KPU, 2024).

Reflection on function and dysfunction suggests a dual effect. On one side, the reporting system and acceptance publications function as an accountability infrastructure: standardized categories (self, party/coalition, individuals, legal entities) and published acceptance/correction statuses create minimum comparability and provide entry points for oversight (Jabar.kpu.go.id, 2026; KPU, 2024). On the other side, high correction prevalence can be interpreted as a dysfunction if it becomes normalized, because repeated revisions may weaken public confidence and increase compliance costs without guaranteeing substantive transparency. Accounting literature also cautions that formal systems can be navigated strategically; compliance may remain procedural while networks of influence adapt outside easily verifiable channels (Neu et al., 2013). Taken together, this implies that improving campaign finance integrity requires

strengthening the “evidence quality” layer attachments, reconciliations, traceability so that compliance becomes substantively auditable. Policy and action implications follow directly from these findings. First, KPU and stakeholders can strengthen compliance by publishing and enforcing a clearer evidence checklist for LADK/LPSDK/LPPDK acceptance, emphasizing attachments and reconciliation rules, consistent with compliance-audit standards that prioritize criteria clarity and sufficient evidence (INTOSAI, 2019). Second, oversight should differentiate risk based on source mix: party/coalition-dominant cases require stronger verification of party transfers and supporting documentation, while individual-donation cases require stronger traceability and donor validation consistent with reporting rules (Jabar.kpu.go.id, 2026; KPU Jabar, 2024). Third, because near-zero balances and high spending ratios reduce reconciliation slack, audit sampling should prioritize high-volume pairs and expenditure classifications that are prone to misstatement, using risk-based materiality logic. Finally, the disclosure ecosystem should be made easier for public use machine-readable formats and clearer summaries so transparency can support accountability rather than resignation, aligning with evidence that transparency effects depend heavily on usability and credible enforcement (Bauhr & Grimes, 2014; Lindstedt & Naurin, 2010; Wang & Guan, 2023).

Conclusion

This study shows that campaign-finance compliance in the West Java Pilkada 2024, as evidenced through the governor-race reporting chain, is characterized by uneven early funding visibility, administrative correction dependence, and high spending intensity at the final reporting stage. LADK correction records indicate a uniform zero opening balance across pairs, while initial receipts were concentrated in only two pairs and at least one pair was flagged for late initial LADK submission, signalling early-stage traceability and timeliness risks. LPSDK disclosures reveal substantial variation in source-of-funds composition (party/coalition-dominant, mixed candidate+party, candidate+individual), with multiple pairs requiring LPSDK corrections, indicating that procedural compliance frequently requires revision before acceptance. Finally, LPPDK acceptance data show that most pairs appeared under LPPDK correction and reported expenditure-to-receipt ratios near full absorption ($\approx 98\%$ – 100%), leaving minimal balances and thus narrowing reconciliation “buffers” that can help detect timing or classification anomalies.

The main scientific contribution of this research is the development of a replicable, criteria-based compliance audit approach for Pilkada participants by operationalizing PKPU requirements into auditable indicators across the sequential reporting chain LADK→LPSDK→LPPDK. Instead of relying on perception-based measures of integrity, this study treats official acceptance and correction records as measurable compliance signals and demonstrates how source-mix variation and correction prevalence can be translated into risk-focused audit priorities. Conceptually, the study strengthens the bridge between public-sector compliance auditing standards and political-finance accountability by emphasizing auditability (evidence sufficiency, traceability, and internal consistency) as the core outcome, consistent with compliance audit principles.

This study has several limitations. First, the empirical reporting in Results focuses on the governor-level race because it provides the most complete and directly verifiable provincial-level documentation for illustrating the compliance-audit logic; therefore, the findings should not be interpreted as automatically representing every regency/municipality contest without further data collection. Second, the analysis is limited to information that is publicly available and accepted in official publications; it cannot directly observe unreported transactions or off-ledger campaign activities, and it cannot validate underlying bank transactions beyond disclosed summaries. Third, because reporting corrections reflect administrative acceptance processes, they may not fully distinguish between minor formatting errors and substantive disclosure weaknesses. Future research should extend the compliance-audit dataset to all regency/city contests in West Java, integrate machine-readable extraction from official portals, and where legally and ethically feasible triangulate disclosed reports with additional oversight records or independent monitoring data to strengthen inference about substantive transparency and compliance quality.

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