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A compliance of campaign finance reporting in the democratic era

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ABSTRACT

Purpose: This study aims to assess the level of compliance of political parties in Palu in reporting their 2024 election campaign funds, with a focus on the transparency and accountability of reports in accordance with applicable regulations.

Methodology/approach: The method used is quantitative descriptive research with a descriptive statistical approach. Data was obtained through documentation, which involved campaign finance reports from 18 political parties. The research sample used a saturated sampling technique.

Findings: Most political parties were compliant in reporting campaign finances, with high compliance rates of 96,3% for RKDK, 95,8% for LADK, 100% for LPSDK, and 97,9% for LPPDK. Despite this progress, stricter supervision by the KPU and Bawaslu and more rigorous enforcement of sanctions are needed to ensure that campaign funds are clearly and transparently accounted for.

Practical and Theoretical Contribution/Originality: This study assists the KPU and Bawaslu of Palu City by demonstrating the effectiveness of existing regulations and increasing public political awareness of the importance of transparency in campaign finance reporting.

Research Limitation: This study is limited to the city of Palu and uses secondary data from audited reports, so it does not describe compliance dynamics throughout Indonesia.

Keywords: Accountability; Campaign Fund Reporting; Compliance; Transparency; 2024 Elections.



INTRODUCTION

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Political party compliance in campaign finance reporting is an important aspect of maintaining democratic integrity and ensuring transparency in the electoral process. Financial transparency of political parties enhances party institutionalization and deepens democratic practices, as open financial practices tend to lead to more institutionalized and accountable political parties. In addition, experimental survey results in several countries show that information about campaign fund compliance and transparency can influence voters' perceptions and choices, meaning that transparency is not merely an administrative aspect, but also has implications for political legitimacy ([Wood, 2022](#)). From a governance perspective, campaign fund disclosure supports the formation of a cleaner and more accountable government. According to reports from global institutions, poorly supervised political funding can result in the dominance of elite interests, thereby undermining the principles of equality and fairness in political competition ([Transparency International, 2024](#)).

Indicators of their success being transparency and accountability in the management of campaign funds. Elections are a fundamental element of democracy in Indonesia, with the main aim of The aspect of campaign fund transparency is very important to prevent political corruption, maintain a balance of competition between election participants, and ensure honesty in the election process. In legislative elections, campaigns are held to gain public support for the election of legislative officials. One of the factors that supports the success of a campaign is the availability of resources, especially financial resources ([Maulana & Andafi, 2023](#)). Based on General Election Commission (KPU) Decision Number 18 of 2023, campaign funds include financial resources such as money, goods, and services needed by election participants ([vokasi, 2024b](#)). The use of campaign funds by election participants in political parties is regulated in Law Number 7 of 2017 concerning Elections, which consists of 573 articles, explanations, and four appendices. Based on Articles 325 to 339 of the law, election campaign activities are financed by election participants and are their responsibility ([UU RI, 2017](#)).

Reports related to campaign funds consist of three main types of reports, namely the Initial Campaign Fund Report (LADK), the Campaign Fund Contribution Receipt Report (LPSDK), and the Campaign Fund Receipt and Expenditure Report (LPPDK). Each political party is required to submit the LADK no later than 14 days before the start of the campaign. Meanwhile, the LPSDK must be submitted throughout the campaign period and no later than one day after the campaign ends, while the LPPDK must be submitted no later than 15 days after the voting process, with a deadline of 11:59 p.m. local time ([KPU RI, 2023](#)). All of these reports must be prepared by political parties involved in the election, including in areas such as Palu City. This reporting process is not only related to administrative obligations, but also involves an audit by a Public Accounting Firm (KAP) appointed by the KPU to ensure that all provisions have been complied with. However, in practice, obstacles often arise, such as data discrepancies, late submission of reports, and allegations of inaccuracies between the reports submitted and the actual conditions on the ground, such as the failure to record campaign materials in official reports ([ICW, 2024](#)). The quality of campaign finance reporting affects the overall success of the election ([Arsyad, 2025](#)). With transparent reporting on the sources of funds and their use, it will be more difficult for political parties to engage in corruption ([Amalyah et al., 2025](#)).

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In accordance with Law Number 7 of 2017 Article 336, the KPU appointed a Public Accounting Firm (KAP) as the auditor to conduct the audit. Campaign finance reporting is an important part of election transparency and accountability, but there are often several issues that hinder it, leading to non-compliance. On January 14, 2024, the KPU released the

revised Preliminary Campaign Fund Report (LADK) for 18 political parties participating in the 2024 elections. The cases of non-compliance that occurred in the Indonesian Solidarity Party (PSI), the Gelora Party, and the United Development Party (PPP) not only reflect the administrative weaknesses of political parties, but also show the limitations of the effectiveness of the KPU's monitoring system. Although the KPU has established campaign fund reporting and auditing requirements, these findings indicate that administrative oversight mechanisms are not yet fully capable of promoting substantive compliance. This suggests the need to strengthen post-audit oversight functions, including follow-up evaluations and more stringent sanctions. However, the KPU decided not to impose sanctions on the three parties. They will only impose sanctions if the party fails to submit the LADK at all ([Kompas, 2024](#)).

In a more worrying case, there are indications that some political parties have been dishonest in submitting their revised reports. Although the number of legislative candidates reporting revised LADK has increased, the reported income and expenditure figures remain the same as in the initial reports before the revisions. For example, the Gelora Party reported that although 110 legislative candidates who previously did not report their LADK have now submitted their reports, the amount of income and expenditure remains at Rp 5.6 billion the same figure as in the initial report before the revision. This raises questions about the accuracy and integrity of the data submitted by these parties, as well as the potential for manipulation in campaign finance reporting ([Kompas, 2024](#)). This case reflects the significant challenges in ensuring transparency and accountability in campaign finance reporting, which is one of the main objectives of the existing regulations. This incident shows that there is a possibility of non-compliance in campaign finance reporting that could affect the integrity and fairness of the election process. Therefore, this study examines the relationship between political parties' compliance with campaign finance reporting in a timely manner, the level of accountability and transparency of political parties, and whether there are similar problems at other levels.

This study specifically examines the compliance of political parties participating in the elections in Palu City in reporting their 2024 election campaign funds, which includes the Special Campaign Fund Account (RKDK), Initial Campaign Fund Report (LADK), Campaign Fund Donation Receipt Report (LPSDK), and Campaign Fund Receipt and Expenditure Report (LPPDK). The focus on Palu City was chosen because all campaign fund reports have been audited by a Public Accounting Firm, thus enabling an objective and measurable assessment of compliance. Although comprehensive regulations on campaign funds are in place, some political parties are still not fully compliant, particularly in closing their RKDK and recording their LPPDK. This situation indicates a gap between formal regulations and compliance practices, which has not been empirically studied at the local election level.

A number of studies have discussed the level of compliance of political parties in reporting campaign funds, but there are still significant gaps in research related to the factors that influence such reporting compliance, especially in certain regions and contexts. Research conducted by ([Amalyah et al., 2025](#)) found non-compliance by political parties in Central Sulawesi, but the study focused on one political party and did not reflect the overall conditions of election participants at the city level. Meanwhile, ([Arsyad, 2025](#)) analyzed the 2024 election campaign fund compliance audit, but the study emphasized the quantitative results of the audit without linking them in depth to aspects of transparency and accountability. In addition, ([Sugiwa et al., 2016](#)) identified non-compliance in campaign finance reporting in the 2014 elections, but the context of the study did not consider recent

changes in regulations and the monitoring system. Based on the limitations of previous studies, there is still a research gap in the form of the absence of a comprehensive study analyzing the level of compliance in the reporting of campaign funds by all political parties participating in the 2024 elections at the city level, particularly in Palu City, by linking it to aspects of regulatory compliance, accountability, and the effectiveness of election supervision. This study aims to fill this gap.

This study will contribute to assisting the General Election Commission (KPU) and the Election Supervisory Agency (Bawaslu) of Palu City by showing how effective the existing regulations and campaign fund oversight mechanisms are. In addition, the people of Palu City will gain better political awareness and knowledge about the importance of campaign fund transparency. Future researchers can use it to observe and understand the level of compliance in reporting funds for political party campaigns in Palu City in 2024.

This research refers to compliance theory and stewardship theory as its basis. Compliance theory is a concept in the social and organizational fields that refers to how individuals or groups comply with rules, regulations, or norms set by external or internal authorities. Compliance theory explains the circumstances under which a person complies with established orders ([Zakia et al., 2023](#)). In the context of this study, compliance theory can be interpreted to understand the factors that influence the extent to which political parties comply with campaign finance reporting regulations established by the government or supervisory agencies. Regulatory compliance explains the requirement to comply with the deadline for submitting campaign finance reports in accordance with KPU Regulation No. 18 of 2023. Based on stewardship theory, political parties can be trusted to act in the public interest by performing their duties and functions properly and as managers of public funds by providing financial accountability in line with public expectations ([Basuki & Pituringsih, 2018](#)). In the context of political party compliance in campaign finance reporting, Stewardship Theory can offer a useful perspective for understanding the internal motivations of political parties in fulfilling their obligations to financial transparency and accountability. Based on this theory, political parties can be viewed as stewards of public trust, responsible for managing campaign funds with integrity and a long-term orientation, rather than solely for personal or group interests. By combining these two theories, this study positions campaign finance reporting compliance not only as a consequence of regulatory pressure, but also as a reflection of political parties' internal commitment to the principle of public accountability.

Political party financial reports are very important because they show how transparent and accountable financial management is. Indonesia divides these reports into two main types: annual financial reports and campaign finance reports. Campaign finance reports aim to fulfill legal obligations and provide insight into the party's financial condition and sources of funding. Annual financial reports, on the other hand, provide an overview of the political party's financial situation during a fiscal year. Statement of Financial Accounting Standards (PSAK) No. 45, which regulates the accounting of non-profit organizations, is used when preparing these annual financial reports. The Statement of Financial Position, Statement of Activities, Statement of Cash Flows, and Notes to the Financial Statements are some of the sections of these reports. Political party financial reports must comply with the regulations of the Republic of Indonesia on Political Parties and Elections, such as Law No. 31 of 2002 on Political Parties and Law No. 12 of 2003 on Elections, in addition to following PSAK No. 45 ([Sayidah & Mandasari, 2023](#)).

Accountability refers to the procedure whereby those responsible provide information to those entitled to request explanations regarding the organization's activities. It reflects the

implementation of duties and authorities within an organization. Accountability means the obligation of individuals or groups to be responsible for the management of the resources they manage ([Paranoan et al., 2022](#)). Financial accountability is the obligation to present accurate and transparent reports on financial transactions. A good reporting system not only ensures compliance with regulations, but also strengthens transparency in campaign fund management ([Basuki & Pituringsih, 2018](#)). An accountable reporting system helps prevent fund misappropriation and increases public trust in political parties. Political parties in Palu City, like other political parties in Indonesia, are regulated by various laws and regulations, including the Law on Political Parties and the Election Law. Law No. 31 of 2002 states that political parties are required to report their financial income and expenditure periodically to the government and the public. The accountability and transparency of political party financial reports are very important for increasing public trust in the democratic process ([Widayanti et al., 2019](#)).

Campaign finance reports contain all information about the campaign activities of political parties and candidates in elections ([vokasi, 2024a](#)). The report must be submitted to the General Election Commission (KPU) in Indonesia and must comply with the provisions set forth in Law Number 7 of 2017 concerning General Elections. According to KPU Regulation Number 18 of 2023, the campaign team or a registered accounting firm must compile the report. This is done to ensure that the management of campaign funds can be viewed and audited.

The level of compliance in campaign finance reporting is an issue that is gaining attention in the context of elections in Indonesia, especially ahead of the 2024 general election. Research shows that compliance in campaign finance reporting depends on various factors, including political awareness, contribution disclosure, and audit oversight. The level of political parties' compliance with regulations and audit standards in campaign finance auditing is a major focus for stakeholders. Audit regulations and standards aim to ensure that campaign funds are used transparently, in accordance with legal provisions, and without abuse. Compliance with these regulations covers a range of issues, from adhering to established contribution limits to accurately and timely reporting of all financial transactions related to political campaigns ([Pramesti & Sari, 2024](#)).

Transparency is an open and honest principle that provides opportunities for the public to obtain open and comprehensive information about how resources are managed, and the government is responsible for the results ([Rahmadanni & Deviani, 2024](#)). Transparency in finance means that financial data is publicly available. One way of transparent management can be in the finances of political parties; during the campaign period, all political parties must transparently submit financial reports to the public. Financial transparency is very important for the public to avoid misuse of funds and prevent financial conflicts. Therefore, it is very important to have effective political party governance, especially for political parties involved in elections. Fulfilling administrative obligations and having a transparent, accountable, and independent campaign finance reporting system will greatly help ensure clean elections and increase public trust in the government ([Sayidah & Mandasari, 2023](#)).

METHOD

This study aims to reveal the level of compliance in reporting campaign funds by political parties participating in the 2024 General Election. This compliance assessment is based on the aspects of timeliness, completeness of documents, and suitability of the documents submitted. This study uses a quantitative descriptive approach, which means that the data obtained will be analyzed using a numerical scale ([Kuncoro, Ph. D, 2009](#)). The main objective

of this study is to describe, analyze, and explain the phenomenon using numerical data, without testing specific hypotheses ([Sulistiyawati et al., 2022](#)). This research was conducted at the General Election Commission (KPU) of Palu City, located at Jalan Balai Kota Selatan No. 6, Palu, which is responsible for organizing the 2024 elections. The type of data used in this study is secondary data. This secondary data consists of collecting data from existing or published data ([Kuncoro, Ph. D., 2009](#)). Secondary data in the form of the 2024 Election Participant Campaign Fund Report and Independent Assurance Report obtained from the Central Sulawesi Provincial General Election Commission (KPU).

The population of this study includes all campaign finance reports submitted by political parties in Palu City to the Palu City KPU in the 2024 elections. The research sample consists of campaign finance reports that have been received and verified by the Palu City KPU in 2024, totaling 18 reports from political party representatives. In this study, the researcher used a saturated sampling technique, whereby all members of the population were used as samples ([Sugiyono, 2013](#)). The respondents in this study were two individuals from the logistics department of the Central Sulawesi KPU.

Data collection in this study used documentation techniques, namely by collecting important documents that served as data sources. Details of the political parties and public accounting firms that served as auditors in the 2024 elections are as follows:

Data analysis techniques were performed using descriptive statistics, specifically frequency analysis, to describe the distribution of data. The data obtained was processed using Excel. The format used was a pivot table. A pivot table is a feature in Microsoft Excel that allows users to summarize, analyze, and visualize large amounts of data interactively and dynamically. Frequency analysis aims to identify patterns in the reporting of political party campaign funds in Palu City in 2024. By analyzing this data, it is possible to find recurring patterns of problems and provide insights to improve transparency and compliance in campaign reporting. Determining whether a political party falls into the Compliant/Non-Compliant category involves analyzing independent assurance reports on each political party's campaign finance reports to see whether they are in accordance with and comply with Law No. 7 of 2017 on general elections and KPU Regulation No. 18 of 2023. The criteria used in data processing to determine whether a political party is compliant or non-compliant are as follows:

Data analysis began with documents related to the 2024 general election, including documents from participating national political parties and regulatory documents on campaign finance reporting and auditing. All documents were analyzed and checked for compliance with the following analysis flow:

Participants in the 2024 General Election Political Parties	Public Accounting Firm
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Partai Kebangkitan Bangsa	Jojo Sunarjo & Rekan
Partai Gerakan Indonesia Raya	Dian Mayafaty Rauf
Partai Demokrasi Indonesia Perjuangan	Muhammad Naufal
Partai Golongan Karya	Drs. Supriadi Laupe
Partai Nasional Demokrat	Effendy & Rekan
Partai Buruh	Anderson
Partai Gelombang Rakyat Indonesia	Rexon Nainggolan & Rekan
Partai Keadilan Sejahtera	Budiandru dan Rekan
Partai Kebangkitan Nusantara	Manshur Arifin Suharyono & Rekan
Partai Hati Nurani Rakyat	Ardaniah Abbas
Partai Garuda Republik Indonesia	Bharata, Arifin, Mumajad & Sayuti
Partai Amanat Nasional	Annas Cahyadi
Partai Bulan Bintang	Adi Dan Deki
Partai Demokrat	Kahirunnas
Partai Solidaritas Indonesia	Asri
Partai Perindo	Maksum Suyamto dan Hirdjan
Partai Persatuan Pembangunan	Indra Wiguna Marthanu CPA
Partai Ummat	Mohammad Sunusi & Rekan

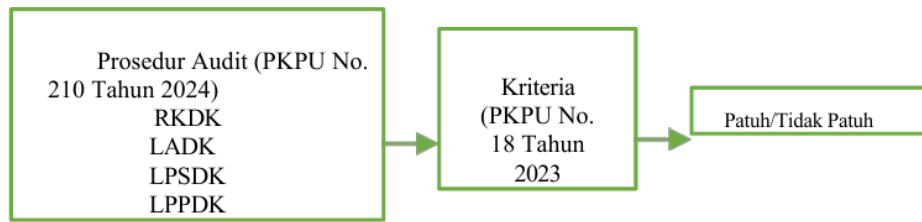
Tabel 1.
Political Parties and Public Accounting Firms

Source: (kota-palu.kpu.go.id, 2024)

Assessment Criteria	
Description	Value Weight
Compliant	1
Non-Compliant	0

Tabel 2.
Assessment Criteria

Source: Process Data (2025)



Source: [\(Arsyad & Natsir, 2024\)](#)

Figure 1. Compliance audit procedures for the campaign finance report

The percentage technique used in this study uses the formula according to the study [\(Rahayu & Aini, 2021\)](#) as follows:

$$\text{Percentage} = (\text{Frequency of Answers} / \text{Total Number}) \times 100\%$$

$$P \text{ value} = f/n \times 100\%$$

Explanation:

P = Percentage Level

F = Frequency of Answers

n = Total Number

RESULTS AND DISCUSSION

The General Election Commission (KPU) regulates various aspects of campaign funding to ensure transparency and accountability in campaign financing, including in the Palu City area. Political parties' campaign funds may come from member contributions, third-party contributions, and other sources that are legal in accordance with the law. Every contribution must be reported in detail, including the identity of the donor and the amount of the contribution, in order to prevent illegal or unclear sources of funding.

No	Political Parties	Money (%)	Goods (%)	Services (%)
1	Partai Kebangkitan Bangsa	0,0	0,0	100,0
2	Partai Gerakan Indonesia Raya	0,7	0,0	99,3
3	Partai Demokrasi Indonesia Perjuangan	0,0	0,0	100,0
4	Partai Golongan Karya	0,7	0,0	99,3
5	Partai Nasional Demokrat	0,0	0,0	100,0
6	Partai Buruh	0,3	4,7	95,0
7	Partai Gelombang Rakyat Indonesia	0,0	0,0	0,0
8	Partai Keadilan Sejahtera	21,3	0,0	78,7
9	Partai Kebangkitan Nusantara	27,0	10,4	62,6
10	Partai Hati Nurani Rakyat	1,1	0,0	98,9
11	Partai Garuda Republik Indonesia	0,5	0,0	99,5
12	Partai Amanat Nasional	0,0	1,0	98,9
13	Partai Bulan Bintang	0,2	0,5	99,2

No	Political Parties	Money	Goods	Services
		(%)	(%)	(%)
14	Partai Demokrat	0,1	0,0	99,9
15	Partai Solidaritas Indonesia	20,9	0,0	79,1
16	Partai Perindo	45,5	0,0	54,5
17	Partai Persatuan Pembangunan	5,2	0,0	94,8
18	Partai Ummat	0,1	7,6	92,3

Source: Process Data (2025)

The composition of political party campaign funds in Palu City in 2024, divided into three main categories, namely money, goods, and services. Based on this data, it can be seen that most political parties rely more on funds in the form of services as their main source of campaign financing. Parties such as the Partai Kebangkitan Bangsa, Partai Demokrasi Indonesia Perjuangan, and Partai Nasional Demokrasi, rely entirely on services (100%). Other parties such as the Partai Bulan Bintang, Partai Golongan Karya, Partai Garuda Republik Indonesia, Partai Gerakan Indonesia Raya and Partai Demokrat juga hampir sepenuhnya menggunakan jasa dengan persentase 99%. In contrast, only a few parties rely on money, such as the Partai Perindo (45,5%) and Partai Kebangkitan Nusantara (27%). The portion of goods in campaign funds is very small, with the Partai Kebangkitan Nusantara recording the highest figure (10,4%). The results of this study show that the majority of parties prefer non-material activities, such as services and organizational assistance, rather than giving money or physical goods. Meanwhile, the Partai Gelombang Rakyat Indonesia did not show any percentage, namely 0.0%, for the categories of money, goods, and services. This is because the campaign fund reports obtained by the researchers did not provide any explanation regarding the party's fund reports. After the researchers confirmed this with the Palu City KPU through interviews, it was found that the party did not submit its campaign finance report by the specified deadline. This approach is in line with stewardship theory, which emphasizes that political parties act as stewards who manage campaign resources efficiently and responsibly in order to build voter trust and maintain the integrity of elections. These findings are in line with research conducted by [\(Amalyah et al., 2025\)](#) which examined political parties' compliance with campaign finance reporting. Although most parties strive to comply with reporting regulations, there are still shortcomings in terms of transparency regarding the sources of funds received. Both studies highlight the importance of transparency and accountability in campaign finance management to build public trust, which is essential for maintaining the integrity of elections, where every contribution must be clearly accounted for.

Tabel 3.
Forms of
Campaign
Funding

No	Compliance Element	Compliant	Non-Compliant
Rekening Khusus Dana Kampanye (RKDK)			
1	Opening	18	0
2	Management	18	0
3	Closing	16	2
Laporan Awal Dana Kampanye (LADK)			
1	Information Content	17	1
2	Bookkeeping	17	1
3	Report Submission	17	1
4	Completeness	18	0
Laporan Pemberi Sumbangan Dana Kampanye (LPSDK)			
1	Information Content	18	0
2	Report Delivery	18	0
3	Completeness	18	0
Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK)			
1	Information Content	17	1
2	Bookkeeping	16	2
3	Report Submission	18	0
4	Completeness	18	0
Ketentuan Lainnya			
1	Campaign Funding Sources	18	0
2	Restrictions/Compliance with Donations	18	0
3	Prohibited Donations	18	0
4	Campaign Expenditures	18	0

Source: Process Data (2025)

Tabel 4.
Results of the Audit of Political Party Compliance Documents in Palu City

No	Compliance Element	Compliant	Non-Compliant
1	Rekening Khusus Dana Kampanye (RKDK)	96,3	3,7
2	Laporan Awal Dana Kampanye (LADK)	95,8	4,2
3	Laporan Penerimaan Sumbangan Dana Kampanye (LPSDK)	100,0	0,0
4	Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK)	97,9	2,1

Source: Process Data (2025)

Table 5.
Percentage of Audit Results for Political Party Compliance Documents in Palu City

Based on the data presented, the level of compliance with various aspects of campaign finance reporting by political parties. This table consists of several categories, each with sub-categories that assess compliance with applicable regulations. For each sub-category, researchers assigned a Compliant or Non-Compliant status, as some of the 18 political parties were found to be non-compliant in several sub-categories.

In the Special Campaign Fund Account (RDKK) section, the sub-components of account opening and management were recorded as fully compliant, with all 18 political parties compliant. However, in the account closing section, there were 16 compliant and 2 non-compliant parties, namely the Partai Nasional Demokrat dan Partai Persatuan Pembangunan. Laporan Awal Dana Kampanye (LADK In the Initial Campaign Fund Report (LADK), most sub-components showed a high level of compliance, namely information content, bookkeeping, and report submission, with 17 compliant and 1 non-compliant, while the completeness of the report was fully compliant. There were 3 parties involved in non-compliance in the areas of information content, bookkeeping, and submission, namely the Partai Kebangkitan Bangsa, Partai Hati Nurani Rakyat, dan Partai Gerakan Indonesia Raya. The Campaign Fund Donor Report (LPSDK) showed full compliance in all sub-components. The same thing happened in the Campaign Fund Receipts and Expenditures Report (LPPDK), in the sub-components of information content and bookkeeping, there were 2 non-compliant political parties, namely the Partai Kebangkitan Bangsa dan Partai Persatuan Pembangunan. However, the submission and completeness of the reports were fully compliant. For Other Provisions, which cover funding sources, contribution restrictions, prohibited contributions, and campaign fund expenditures, all sub-components were recorded as compliant, with 18 political parties in compliance, indicating that all provisions related to campaign funds have been properly complied with.

When presented, these findings show that the analysis of compliance with campaign finance reports from political parties indicates a very good level of compliance in most of the components tested. In the Special Campaign Fund Account (RKDK) section, there was a compliance rate of 96,3% and non-compliance of 3,7%. In the Initial Campaign Fund Report (LADK) section, the compliance rate reached 95,8%, with non-compliance at only 4,2%. The Campaign Fund Contribution Report (LPSDK) section showed a very high compliance rate of 100%, with no non-compliance. Similarly, the Campaign Fund Receipts and Expenditures Report (LPPDK) recorded a compliance rate of 97,9%, with non-compliance at 2,1%.

Based on the results of the study in Table 4 and Table 5, it can be concluded that most political parties in Palu City have complied with campaign finance reporting regulations, although this compliance is still administrative in nature and does not yet fully reflect substantive compliance. This finding is in line with research ([Rahmatika, 2021](#)) which states that the results of campaign finance report audits show a relatively high level of compliance, but weaknesses are still found in the technical aspects of recording, document completeness, and financial data consistency. ([Rahmatika, 2021](#)) emphasizes that political party compliance

is often driven by formal obligations to regulations, rather than by an internal awareness of the need for transparency and accountability. According to Compliance Theory, although the majority of parties comply with the rules, some non-compliance occurs due to technical factors or internal influences. This indicates the need for stricter supervision and enforcement of sanctions to improve compliance. These findings are in line with research conducted by (Arsyad, 2025) which noted incomplete documents and data discrepancies in campaign finance reporting. Internal political influences can also affect the transparency and accountability of reports. Therefore, stronger law enforcement is needed to ensure that campaign finance reports are more transparent and accountable.

CONCLUSION

This study aims to explore the level of compliance of political parties in Palu City with regard to reporting campaign funds for the 2024 elections. The results show that most political parties have complied with administrative obligations related to campaign fund reporting, particularly in terms of Special Campaign Funds Accounts (RKDK) and Campaign Fund Contribution Reports (LPSDK). However, there are several issues related to the closure of RKDK accounts and the completeness of information in the Campaign Fund Receipt and Expenditure Report (LPPDK). These findings indicate that although the level of compliance is relatively high, some parties still face difficulties in compiling reports that are fully compliant with applicable regulations. Contribution to the development of compliance theory and stewardship theory in the context of political finance. The results of the study show that political parties function as stewards responsible for managing campaign funds with accountability and transparency, but internal and external factors can influence the extent to which parties comply with these regulations. Therefore, these findings reinforce the importance of compliance theory in explaining the behavior of political parties in following campaign fund reporting regulations. These findings provide recommendations for the General Election Commission (KPU) and the Election Supervisory Agency (Bawaslu) to strengthen their oversight of campaign finance reporting. Increasing awareness of reporting regulations among political parties and imposing stricter sanctions on parties that do not comply with regulations are key to improving transparency and accountability in elections. This is important so that the election process can run fairly and free from potential fraud that undermines the integrity of democracy. This study has limitations in terms of its geographical coverage, which is limited to the city of Palu, and its use of secondary data that relies on audited reports. Therefore, this study cannot comprehensively describe the entire dynamics of campaign finance reporting compliance throughout Indonesia. Further research can be conducted by expanding the study area and using interviews with parties involved in campaign finance reporting to gain a deeper understanding of the factors that influence the level of compliance of political parties. In addition, subsequent research can also examine in more detail the influence of structural and internal political factors on compliance with campaign finance reportings at the local and national levels.

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