

## Paradox of Criminal Provisions Formulation Regarding Reporting of Political Party Campaign Funds in the 2024 General Election

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### Abstract

*Political parties as a form of organization whose scope is the political field make it a primary position in modern democracy which is required to be in line with democratic norms and election principles. The characteristics of political parties as legal subjects (subjectum juris) of corporations/public legal entities that can also act in the private sphere that are attached to legal consequences for all actions or deeds, and legal relationships, both in the administrative, civil, and criminal spheres. One of the actions or legal acts of political parties in the Election is the legal obligation to report campaign funds honestly, accountably, and transparently in accordance with the principles of organizing elections as a legal act that has the potential to have administrative and criminal consequences. In several formulations of criminal provisions of the Election Law which are specifically formulated for political parties as legal subjects (subjectum juris) of corporations, although the construction of the articles does not explicitly mention political parties, but refers to the phrase Election Participants which consists of 5 Articles, namely Article 496, Article 525 Paragraph (2), Article 526 Paragraph (2), Article 527, and Article 528 Paragraph (1) of the a quo Law. One of the actions or legal acts of political parties that has the potential to be subject to criminal penalties is the provision of Article 496 of the a quo Law related to election participants who intentionally provide false information in the Election campaign fund report, which constructively-holistically reaps problems in the actions or legal actions of political parties as election participants as well as the problem of deadlocked norms in related articles in the a quo Law.*

**Keywords:** *Paradox, Criminal Provisions, Campaign Funds, General Election.*

### Introduction

The Schattscheidersays "Political parties created democracy" (Political parties determine democracy), which a contrario can be interpreted as Thomas Meyer's statement that "Democracy needs political parties" . The same thing has been stated by Max Weber since 1919 that "Democracy without political parties is unimaginable". Meanwhile in 1921 James Bryce called it "inevitable" and John Aldrich in 1955 said it as "unworkable". The context of these views emphasizes that political parties are important instruments in a democratic country. Political parties even have an important and strategic position or status, and role in every democratic system that mediates between society and the state and as an institution that guards the system and values of democracy.

The existence of political parties is one of the manifestations of the implementation of human rights to assemble, associate and express opinions, in addition to the implementation of good democracy in a country. Through the institution of modern political parties that are structured, the existence of periodic General Elections (hereinafter written as Elections), and the operation of pressure groups, democracy runs as a mechanism or "an institutional arrangement for arriving at political decisions by means of competitive struggle for the people's vote" .

The role of political parties in the democratic process universally and elections specifically is so important that according to Katz and Mair, political parties have three faces: "a face in the public sphere (public office), a face in society (constituents), and an institutional face (organization)." . For that reason, political

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parties should be at the forefront of the democratization process, elections, and drivers of governance reform.

Political parties as a form of organization whose scope is the political field make it a primary position in modern democracy which is required to be in line with democratic norms and election principles. The concretization of working methods and all forms of political party actions in the public sphere (public office), in society (constituents), and institutionally (organization) will affect the good and bad elements of democracy. If political parties are problematic and the theory of neglect is put forward without any efforts, solutions and critical actions, then consciously tolerate the pain of democracy.

In its face as an institution (organization), a political party is a corporation or legal person that has a different status and regulation from other forms of legal entities (juristic person). The status of a legal entity, both as a private association and specifically as a political party legal entity (partial legal order) is granted by state law (total legal order). Political parties exist legally when they receive the status of a legal entity (corporation) which is subject to legal consequences for all legal actions or deeds of the legal entity, whether in the realm of administrative legal actions or deeds, civil legal actions or deeds, or criminal legal actions or deeds.

Political parties as pillars and centers of democracy in the context of elections as a means and political process of the 5 (five) yearly cycle of Presidential and Vice Presidential Elections, Members of the DPR, Provincial DPRD, Regency/City DPRD, and Regional Head Elections (hereinafter referred to as Pilkada) for Governor and Deputy Governor, as well as Regent and Deputy Regent and/or Mayor and Deputy Mayor must be implemented by fulfilling the principles of free and fair elections so that they will produce elections with integrity that will contribute to the realization of good governance.

It should be explained that Election Participants are political parties for the election of members of the DPR, members of the provincial DPRD, members of the district/city DPRD, individuals for the election of members of the DPD, and candidate pairs proposed by political parties or coalitions of political parties for the Election of President and Vice President. The important point is that the election of members of the DPR, members of the provincial DPRD, members of the district/city DPRD, and candidate pairs for the Election of President and Vice President must be proposed by political parties that the KPU has declared to have passed verification and been determined as Political Parties Participating in the Election, conversely, political parties that have registered, but have not passed verification and are declared not to meet the requirements as Political Parties Participating in the Election cannot directly participate in the election contest for members of the DPR, members of the provincial DPRD, members of the district/city DPRD, and cannot become political parties supporting candidate pairs for the Election of President and Vice President. This means that political parties are the most important, crucial and strategic means in elections, without political parties there would be no elections for members of the DPR, members of the provincial DPRD, members of the district/city DPRD, and candidate pairs for the Election of President and Vice President. Therefore, this is what underlies the focus of research on Political Parties Participating in the Election.

When a political party has a legal entity (corporate legal subject) and is determined to be a participant in the Election whose contestation is among political parties in choosing political leadership, then all actions or legal actions of the political party must be based on the provisions or norms stipulated in Law Number 7 of 2017 concerning General Elections as amended by Law Number 7 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 1 of 2022 concerning Amendments to Law Number 7 of 2017 concerning General Elections into Law (hereinafter referred to as the Election Law) and organic or derivative regulations ordered in the clauses appointed by the Election Law in the form of General Election Commission Regulations (hereinafter referred to as PKPU), and Election Supervisory Body Regulations (hereinafter referred to as Perbawaslu).

One of the actions or legal acts of political parties in the Election is the legal obligation to report campaign funds honestly, accountably, and transparently in accordance with the principles of organizing the Election as a legal act that has the potential to have administrative or criminal consequences, if not based on the provisions or norms regulated in the Election Law. This is where the regulation of campaign funds is

needed, the purpose of which is the same in several countries, namely to keep political parties on track in fighting for the interests of the people, and to avoid the possibility of political parties being controlled by large donors. .

It is interesting to note that the American politician, Jesse Unruh, made the following statement: “Money is the mother's milk of politics”. Money is the mother of politics. Money, in politics, is like milk with a dangerous substance content that must be cleaned, or at least developed under supervision. Because, if not, it will destroy the organisms that live in it. In other words, the existence of money in politics that is not regulated under supervision will destroy the organisms that live in democracy. . Then it becomes interesting to conduct research on the Paradox of the Formulation of Criminal Provisions for Reporting Political Party Campaign Funds in the General Election Law which is implemented for the 2024 General Election.

## Research Methods

This type of research is Normative or Doctrinal legal research (Doctrinal Research) which is intended to analyze laws and regulations; main ideas, substance, unity of essence of applicable laws and regulations, as well as studies of legal theories, concepts, logic, opinions and legal interpretations that are summarized systematically and structured. In this regard, the approaches used are the Statute Approach, Conceptual Approach, and Analytical Approach. The types of data or legal materials used are secondary data or legal materials (Literature), which are sourced from primary materials, including; The Constitution of the Republic of Indonesia (UUD 1945), Laws related to Political Parties, Election Law, and Criminal Code, Decisions of the Constitutional Court of the Republic of Indonesia, Regulations and decisions of the KPU related to Election Campaign Funds, and Decisions and Announcements of the KPU regarding the Results of the Audit of Campaign Fund Reports of Participants in the 2024 General Election. As well as secondary legal materials in the form of literature in the fields of law and social law that can provide explanations to primary legal materials such as books on legal and social theory, concepts of legal and social change, law as a system of science and an open system, principles of law, discovery and interpretation of law and other legal or social books related to the substance of this scientific article. While the analysis is Analytical Prescriptive, namely an analysis of data that does not go beyond the scope of the problem, which is based on a general legal theory applied to explain a set of data/or show a comparison of materials that are related to a set of other materials. In addition, deductive analysis is also used as a complement, which is an analysis by starting the study from general problems and then studying them specifically, so that from these specific things a conclusion will be drawn.

## Results and Discussion

### *Characteristics of Political Parties as Subjects of Corporate Law in Election Crimes*

Political parties are categorized as public legal entities seen from their formation system through associations of people who have the same thoughts and the same goals in the organization. The *raison d'être* or reason for the existence of political parties is to serve the public interest, where the Political Party Law regulates the objectives of political parties to be public, namely to fight for and defend the political interests of members, society, nation and state. Regarding the requirements for the formation, existence, and status of political parties as legal entities, these are specifically regulated in Chapter II on the Formation of Political Parties starting from Article 2 to Article 4 of the Political Party Law.

Specifics regarding the requirements for its formation as a legal entity are regulated in Article 2 as follows:

#### *Article 2*

Political Parties are established and formed by at least 30 (thirty) Indonesian citizens who are 21 (twenty one) years old or married from each province.

(1a) Political parties as referred to in paragraph (1) are registered by at least 50 (fifty) founders who represent all the founders of the Political Party with a notarial deed.

(1b) Founders and administrators of political parties are prohibited from serving as members of other political parties.

The establishment and formation of Political Parties as referred to in paragraph (1) includes 30% (thirty percent) representation of women.

The notarial deed as referred to in paragraph (1a) must contain the Articles of Association and Bylaws and the management of the Political Party at the central level.

The Articles of Association as referred to in paragraph (3) contain at least:

principles and characteristics of political parties;

vision and mission of political parties;

name, symbol and logo of the Political Party;

the goals and functions of political parties;

organization, location, and decision making;

Political Party Management;

recruitment mechanisms for political party membership and political office;

cadre system;

mechanism for dismissing members of political parties;

Political Party regulations and decisions;

political education;

Political Party finances; and

internal dispute resolution mechanism for political parties.

The management of the central level Political Party as referred to in paragraph (2) is structured to include at least 30% (thirty percent) female representation.

Furthermore, after all the requirements for its formation have been fulfilled as per Article 2 above, the political party registers with the Ministry of Law and Human Rights to obtain the status as a legal entity. This is regulated in Article 3 of the Political Party Law, as follows:

Political parties must be registered with the Ministry to become a legal entity.

To become a legal entity as referred to in paragraph (1), a Political Party must have:

notarial deed of establishment of a Political Party;

names, symbols or symbols that do not have any similarities in principle or in their entirety to names, symbols or symbols that have been legally used by other political parties in accordance with statutory regulations;

management in each province and at least 75% (seventy five percent) of the number of districts/cities in the relevant province and at least 50% (fifty percent) of the number of sub-districts in the relevant district/city;

permanent offices at the central, provincial and district/city levels until the final stages of the general election; and

accounts in the name of political parties.

In a normative legal perspective, the formulation of the provisions of Article 3 shows that the presence of political parties as legal entities (*recht persoon*, legal entity) exists because they are created or realized through a legal process (created by legal process) in accordance with statutory provisions. Theoretically, the views of the Organ Theory and the Juridical Reality Theory (*Juridische Realiteitsleer*) can be used as a scientific argument to place political parties as legal entities (*rechts persoon*) or corporations whose existence as legal subjects (*subjectum juris*) is something concrete, real, carrying out legal actions/actions, having rights and obligations in legal relations. Political parties are placed as national corporations that are structural and hierarchical, such as the Central Leadership Council (DPP) with a management structure and its members, the Provincial Leadership Council (DPD) with a management structure and its members, the Regency/City Branch Leadership Council (DPC) with a management structure and its members, and so on up to the Sub-district level, even up to the Village/Kelurahan level and its sympathizers. Each level has its own function. Each function of each level contributes to the continuity of the activities. Political party administrators consist of individuals, on the one hand as agents who determine the running of the political party as a whole, but on the other hand individuals as organs can only run or function if they get functions from their party.

The next stage after the political party registers with the Ministry of Law and Human Rights to obtain status as a legal entity as per Article 3 above. The Ministry of Law and Human Rights will receive the registration, conduct research, verification, and ratification. These steps are regulated in Article 4 of the Political Party Law, as follows:

The Ministry accepts registrations and conducts research and/or verification of completeness and accuracy as referred to in Article 2 and Article 3 paragraph (2).

Research and/or verification as referred to in paragraph (1) shall be carried out no later than 45 (forty five) days from the receipt of complete required documents.

The ratification of a Political Party as a legal entity is carried out by a Ministerial Decree no later than 15 (fifteen) days after the end of the research and/or verification process.

The Minister's decision regarding the ratification of Political Parties as referred to in paragraph (3) is announced in the State Gazette of the Republic of Indonesia.

The next characteristic as a corporation identified in the Political Party Law based on the views of the Organ Theory and the Juridical Reality Theory is that the sovereignty of the political party is in the hands of the members which is implemented according to the Articles of Association and Bylaws. Every member of the political party has the right to determine policies and the right to be elected and to vote. Every member of the political party is obliged to comply with and implement the Articles of Association and Bylaws and participate in political party activities (Articles 14 to 16). Political parties are prohibited from establishing business entities or owning shares in a business (Article 40 Paragraph (4)), political parties have a hierarchical working relationship (Article 17), political party disputes are resolved through deliberation and consensus, if not achieved, then dispute resolution is carried out through the courts or outside the courts (Articles 32 and 33).

The sources of finance for political parties come from (Article 34 and Article 35):

Membership dues;

Legal donations, which can be in the form of money, goods and services, which are based on the principles of honesty, voluntary, fairness, openness, responsibility, and sovereignty and independence of political parties. These donations come from:

Individual members of political parties whose implementation is regulated in the Articles of Association/Bylaws;

Individuals who are not political parties, a maximum of IDR 1,000,000,000 (one billion rupiah) per person within 1 budget year;

Companies and/or business entities, up to a maximum of Rp. 7,500,000,000,- (seven billion five hundred million rupiah) per company and/or business entity within 1 budget year.

APBN/APBD assistance

For APBN and APBD assistance, it is given proportionally to political parties that get seats in the DPR RI, Provincial DPRD, Regency/City DPRD, which is calculated based on the number of votes obtained.

Political parties are required to submit accountability reports to the Audit Board Finance (BPK) periodically once a year and audited no later than 1 month after the end of the budget year (Article 34A). Political parties are ordered by law to be transparent and accountable in financial management, which is audited by a public accountant every 1 year and announced periodically, which includes reports on the realization of political party budgets, balance sheets, and cash reports (Article 39). Furthermore, the scope of political parties is in the field of politics that is ideological in nature which aims to build democracy with the results of its activities to gain power and/or maintain power. Article 11 states that one of the functions of political parties is as a political means in the process of filling political positions through democratic mechanisms by paying attention to gender equality and justice. The formulation of this norm does not provide further explanation regarding the definition of political positions and in what fields the recruitment of political positions is carried out. This is regulated in the Election Law Article 1 number 27 to number 30 which in general can be explained that the filling of political positions through democracy with election mechanisms, namely legislative positions (DPR, Provincial DPRD, Regency/City DPRD), and Executive Positions (President and Vice President, Governor and Deputy Governor, and Regent and Deputy Regent and/or Mayor and Deputy Mayor). Based on the 1945 Constitution, Law Number 39 of 2008 concerning State Ministries and the concept of the President's prerogative, the President and Vice President as Head of State as well as Head of Government can appoint their ministers from political parties.

Further examining the characteristics of political parties that have been described above with normative legal logic (in addition to academic theoretical studies) with an analytical knife based on the views of Organ Theory and Juridical Reality Theory, it is clear that the characteristics of political parties are public legal entities that can also act as private legal entities. This is also discussed in Jimly Asshiddiqie's book, that institutions/agencies/organizations that hold the predicate of public legal entities themselves can still act in the field of private legal entities such as renting houses or office equipment and so on. Various transactions in the field of civil law do not cause public legal entities to change into private or civil legal entities. On the other hand, private legal entities such as limited liability companies or cooperatives can be involved in carrying out activities in the field of public law, for example, as legal entities committing violations in the field of state administrative law. which does not cause a private legal entity to automatically change into a public legal entity. Furthermore, Jimly Asshiddiqie explained that in order to think dynamically and futuristically, in general, such an understanding can be used as a guide to understanding the difference between a public legal entity and a private or civil legal entity in general. However, if it is associated with the complexity of developments that occur with various forms and patterns of government and state organizations in general, as well as the complexity of the patterns and forms of community organizations that are developing everywhere today, we should rethink the distinction between the two types of public and private legal entities. For example, is it right to categorize our political parties as private legal entities?...?

Jimly Asshiddiqie's view further clarifies theoretically that in the current era, political parties are positioned as public legal entities, it is no longer relevant to call them private legal entities which some experts still consider political parties as private legal entities. Jimly Asshiddiqie examines the status of public legal entities and private legal entities by using various theories as analytical tools that are examined with the complexity of the development of the lives of society, nation and state in the context of the dynamic civilization of democracy. Strengthening this view, the Constitutional Court of the Republic of Indonesia emphasized that "based on the nature of its establishment which is not contractual, and the purpose of its interests which are to fight for the common interests of society, political parties can be grouped as public legal entities" . The views of the Constitutional Court of the Republic of Indonesia are quite widely stated in its considerations in the decisions of cases including cases with decision numbers 67/PUU-XV/2017, 48/PUU-XVI/2018, and 61/PUU-XVI/2018. .

Examining expert opinions with the theories put forward as described and the logical construction of the formulation of the legal norms above, the following similarities were found between corporations and political parties:

As an association or organization;

Having the status of a legal entity (*rechts persoon*) which is equated with a human being (*natuurlijke person*);

An organization or association that has a specific goal to be achieved;

An organization or association that has an unlimited time period;

Have rights and obligations that must be carried out;

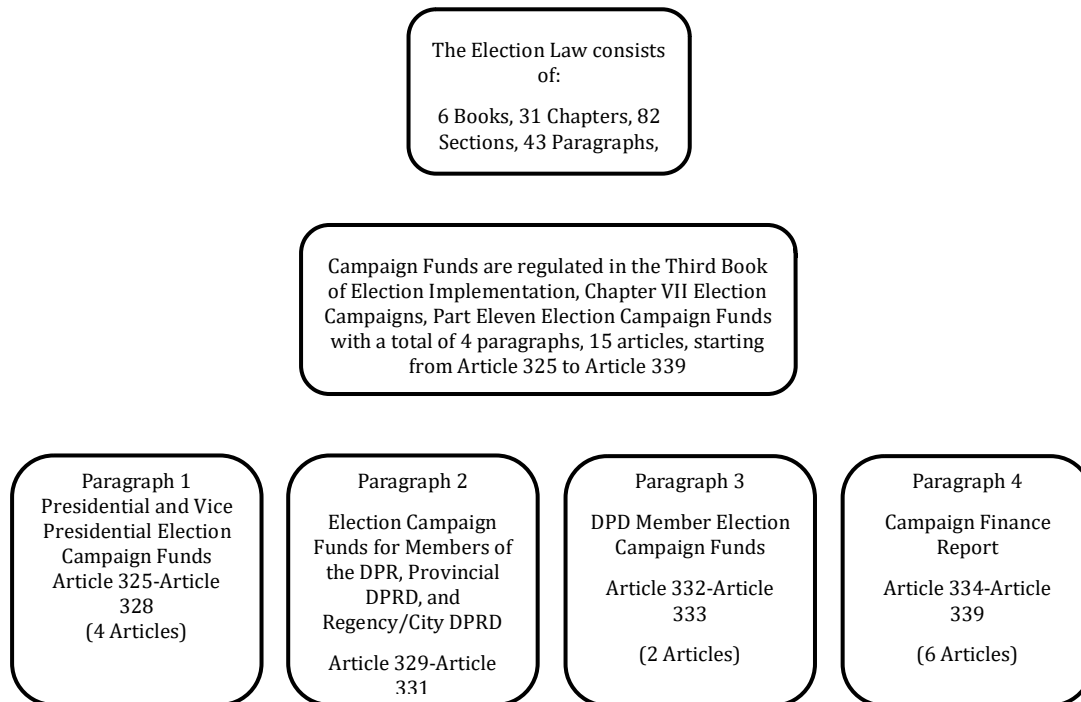
Having its own assets separate from the assets of the individuals involved in it or from its founders;

Have a legal basis regulated in their respective laws;

This organization or association can be held legally accountable.

#### *Urgency of Regulating Political Party Campaign Funds in General Elections*

The current election in Indonesia adopts an open proportional system which of course has implications for the burden of campaign costs that must be borne by each candidate and/or political party in conducting the election campaign. Campaign costs in the Election Law use the term campaign funds, although the Election Law does not provide a definition related to campaign funds. Campaign funds in the Election Law Book Three Chapter VII Part Eleven are 4 (four) Paragraphs with a total of 15 Articles, namely starting from Article 325 to Article 339 as mapped in the following table:

**Figure 1 (Chart).** Mapping of Campaign Fund Regulations in the Election Law

The purpose of regulating campaign funds is to maintain the independence of political parties, legislative candidates (elected) and executive candidates (elected) from the influence of money deposited by donors. This needs to be done because the mission of political parties and public officials is to fight for the interests of members, voters or the community in general. So, regulating campaign funds is not intended to prohibit political parties and candidates from receiving donations, but rather to regulate them in such a way that political parties and candidates still have the freedom to collect campaign funds, but at the same time they maintain their independence in fighting for the interests of the people.

One of the special characteristics of the Election Law that is different from other laws is that the Election Law does not have a government regulation as an implementing regulation, which normatively there is not a single article of the designation clause in this Election Law that orders the establishment/regulation of its implementing regulations with government regulations. In fact, the designation clauses contained in this Election Law, especially those ordered to the KPU institution as one of the Election Organizing institutions, are 33 Articles literally, not including articles that are holistically and/or systematically interpreted as containing designation clauses to be regulated administratively with KPU Regulations. Theoretically, the designation clause is a form of attribution authority granted by the a quo Law to the KPU as the Election Organizer. The concrete form of the implementation of the Election Law's orders by the KPU is the issuance of KPU Regulation Number 18 of 2023 concerning General Election Campaign Funds (hereinafter referred to as the KPU Campaign Fund Regulation) which was then further reduced by the KPU in related decisions:

KPU Decree Number 1190 of 2023 Concerning Technical Guidelines for Opening and Closing Special Campaign Fund Accounts (hereinafter referred to as KKPU No. 1190 of 2023);

KPU Decree Number 1677 of 2023 Concerning Technical Guidelines for Reporting General Election Campaign Funds (hereinafter referred to as KKPU No. 1677 of 2023);



KPU Decree Number 1696 of 2023 Concerning the Determination of the Campaign Information System and Campaign Fund Application as a Special Application for the General Election Commission (hereinafter referred to as KKPU No. 1696 of 2023);

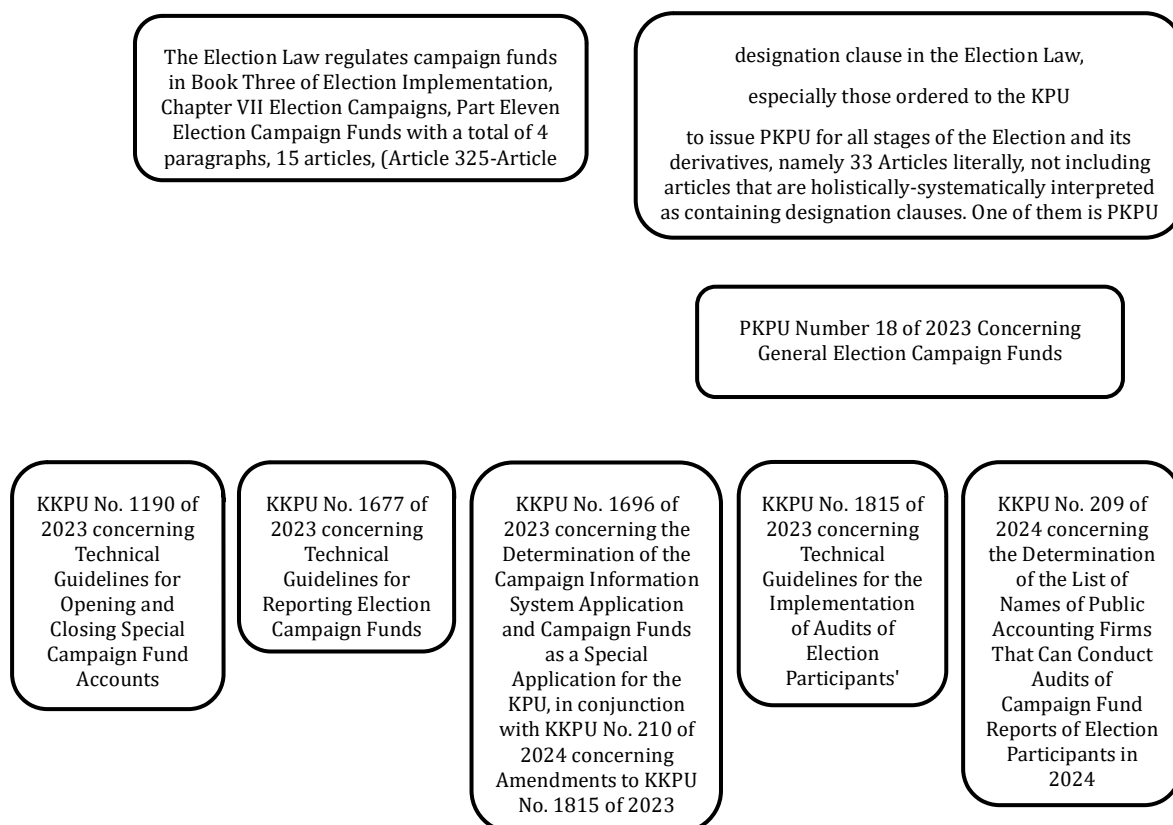
KPU Decree Number 1815 of 2023 Concerning Technical Guidelines for the Implementation of Audits of Campaign Fund Reports of General Election Participants (hereinafter referred to as KKPU No. 1815 of 2023);

KPU Decree Number 209 of 2024 Concerning the Determination of the List of Names of Public Accounting Firms That Can Conduct Audits of Campaign Fund Reports of Participants in the 2024 General Election (hereinafter referred to as KKPU No. 209 of 2024);

KPU Decree Number 210 of 2024 Concerning Amendments to KPU Decree Number 1815 of 2023 Concerning Technical Guidelines for the Implementation of Audits of Campaign Fund Reports of General Election Participants (hereinafter referred to as KKPU No. 210 of 2024).

This description can be mapped in the following chart:

**Figure 2 (Chart).** Mapping of Legal Products for Regulating Campaign Funds by the KPU



Although the Election Law does not provide a definition related to campaign funds, then on the basis of the duties, functions, obligations and authorities of the KPU as granted by law, then on that basis, and also as stated in the clause as explained above, the KPU Campaign Fund Regulation states that the Campaign Funds of Election Participants, hereinafter referred to as Campaign Funds, are a number of costs in the form of money, goods and services used by Election Participants to finance Campaign activities (Article 1 number 20).

Campaign finance regulations must be distinguished from political party finance regulations. Campaign finance regulations regulate campaign income and expenditure. takes place during the election period. In this case, all financial transactions carried out by political parties and candidates aim to influence voters during the election period, regulated through campaign fund regulations. Hendra Budi Setiawan and Tabah Maryanah stated that regulations related to campaign funds are needed so that there is equality in the treatment of campaign financing so that it can run efficiently and not cause unhealthy competition. These regulations must also be designed as well as possible considering that regulatory loopholes related to veiled political spending are very possible during the campaign period. .

The basic principles for regulating political party funds and campaign funds are the same, namely accountability and transparency. . The principle of transparency requires political parties and candidates to be open about all campaign fund management processes. Here, a number of obligations must be carried out by political parties and candidates, such as opening a list of donors and making campaign fund reports, which record all income and expenditure during the campaign period. The purpose of opening a list of donors and campaign fund reports is to test the principle of accountability, namely to ensure the responsibility of political parties and candidates, that the process of receiving and spending campaign funds is rational, ethical and does not violate the rules.

Meanwhile, important elements regulated in campaign finance regulations based on the Election Law, PKPU Campaign Funds (including related KKPU), include:

- Sources and forms of campaign funds;
- Limitations on campaign funding sources;
- List of contributors;
- Campaign fund expenditure;
- Campaign fund accounting;
- Types of campaign fund reporting and their submission;
- Campaign Fund Audit;
- Sanctions for violations.

These elements will not be discussed in detail per item, but will be described when related to the study of the formulation of criminal provisions in Article 496 of the Election Law. These elements (the first element (1) to the fifth element (5)) will be summarized and accommodated in the sixth element (type of campaign fund reporting), for the sixth element (Campaign Fund Audit) in the Election Law does not regulate the nature of the audit. In fact, the nature of the audit is regulated in the PKPU Campaign Fund Article 97 which confirms that the form of the Campaign Fund Report audit engagement is a compliance audit within the framework of the Assurance Engagement. The campaign fund audit is only a compliance audit of campaign fund reporting where the output of the compliance audit is a compliant opinion or there is material non-compliance with one or more Assertions. The compliance audit has no legal impact at all.

While the seventh element (Sanctions for violations) is a legal consequence of the sixth element (type of campaign fund reporting) which can be in the form of administrative sanctions or criminal sanctions.

Campaign finance reports are reported by election participants, namely:

Campaign Fund Reports for Presidential and Vice Presidential Candidates and Campaign Teams;

Campaign Fund Report of Political Parties Participating in the Election (Election of Members of the DPR, Provincial DPRD, and Regency/City DPRD);

*DPD Member Candidate Campaign Fund Report*

Types of Campaign Fund Reports by each Election Contestant mentioned above consist of (1) Initial Campaign Fund Report (LADK); (2) Campaign Fund Contribution Report (LPSDK); (3) Campaign Fund Receipt and Expenditure Report (LPPDK) which must be reported according to each level to the KPU, Provincial KPU, Regency/City KPU.

*Initial Campaign Fund Report (LADK).*

LADK is a report that contains information on the Special Campaign Fund Account (RKDK), sources of initial balance or opening balance, bookkeeping of income and expenditures obtained before the opening of the RKDK, and receipt of donations sourced from Candidate Pairs, Political Parties or Coalitions of Political Parties, DPD Candidate Members or other parties.

LADK by Candidate Pairs and Campaign Teams (Presidential and Vice Presidential Elections), by each Political Party Participating in the Election (including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD), by each Candidate for DPD Members contains the following information:

RKDK;

Initial balance of RKDK or opening balance and source of acquisition;

The opening balance of the books is the remaining balance from the receipt of donations and expenditures for campaign activities if received before the bookkeeping period;

Records of receipts and expenditures (Candidate Pairs, each Political Party Participating in the Election (including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD), each Candidate for DPD Member) including before the opening of the RKDK;

The main taxpayer identification number of each Candidate Pair, each Political Party Participating in the Election including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD, each Candidate for DPD Member; and

Proof of receipt and expenditure that can be accounted for.

The LADK bookkeeping period starts 3 (three) days after being determined as an Election Participant and closes 1 (one) day before the LADK submission. LADK submission time:

Candidate Pairs and Campaign Teams (according to level) must submit the LADK no later than 14 (fourteen) days after the Candidate Pair is determined as an Election Participant, no later than 23.59 local time.

Political Parties participating in the Election (according to level) and DPD Candidate Members must submit the LADK no later than 14 (fourteen) days before the first day of the Election Campaign schedule in the form of a general meeting, no later than 23.59 local time.

#### *Campaign Fund Contribution Report (LPSDK)*

LPSDK is a report containing donations given by donors from other parties. LPSDK by Candidate Pairs and Campaign Teams (Presidential and Vice Presidential Elections), by each Political Party Participating in the Election (including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD), by each DPD Candidate contains information:

Contributor identity;

Amount of Campaign Fund donations.

The accounting period and time for submission of LPSDK starts from the beginning of the Campaign period until 1 (one) day after the Campaign period ends.

#### *Campaign Fund Receipt and Expenditure Report (LPPDK).*

LPPDK is a bookkeeping that contains all receipts and expenditures of Campaign Funds. Furthermore, LPPDK by Candidate Pairs and Campaign Teams (Presidential and Vice Presidential Elections), by each Political Party Participating in the Election (including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD), by each DPD Candidate Member contains information:

RKDK;

Initial balance or opening balance and sources of acquisition;

The opening balance of the books is the remaining balance from the receipt of donations and expenditures for campaign activities if received before the bookkeeping period;

Records of receipts and expenditures (Candidate Pairs, each Political Party Participating in the Election (including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD), each Candidate for DPD Member) including before the opening of the RKDK;

The main taxpayer identification number of each Candidate Pair, each Political Party Participating in the Election including candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD, each Candidate for DPD Member;

Proof of receipt and expenditure that can be accounted for;

The final balance at the time of closing of the RKDK; and

#### *Assertions on Campaign Finance Reports*

The LPPDK bookkeeping period begins 3 (three) days after the determination of the Political Parties Participating in the Election and closes 7 (seven) days before the submission of the LPPDK to the KAP appointed by the KPU. Meanwhile, the submission time for the LPPDK of Election Participants is no later than 15 (fifteen) days after the voting day, no later than 23.59 local time. The LPPDK of Political Parties Participating in the Election includes the LPPDK of candidates for members of the DPR, provincial DPRD, and district/city DPRD concerned. The description of the important elements in the regulation of

campaign funds above will later be linked to the focus of the research only on Political Parties Participating in the Election (not discussing Candidate Pairs and/or DPD Candidate Members).

### Problems of Reporting Regulations on Political Party Campaign Funds Threatened with Criminal Provisions in the Election Law

As explained in the background above, Election Participants are political parties for the election of members of the DPR, members of the provincial DPRD, members of the district/city DPRD, individuals for the election of members of the DPD, and candidate pairs proposed by political parties or coalitions of political parties for the Election of President and Vice President. The important point is that the election of members of the DPR, members of the provincial DPRD, members of the district/city DPRD, and candidate pairs for the Election of President and Vice President must be proposed by political parties that the KPU has declared to have passed verification and been determined as Political Parties Participating in the Election, conversely, political parties that have registered, but have not passed verification and are declared not to meet the requirements as Political Parties Participating in the Election cannot directly participate in the election contest for members of the DPR, members of the provincial DPRD, members of the district/city DPRD, and cannot become political parties supporting candidate pairs for the Election of President and Vice President. This means that political parties are the most important, crucial and strategic means in elections, without political parties there would be no elections for members of the DPR, members of the provincial DPRD, members of the district/city DPRD, and candidate pairs for the Election of President and Vice President. Therefore, this is what underlies the focus of research on Political Parties Participating in the Election.

When a political party has been determined to be a participant in the Election, then all actions or legal acts of the political party must be based on the provisions or norms stipulated in the Election Law and organic or derivative regulations ordered in the clauses designated by the Election Law in the form of PKPU. One of the actions or legal acts of political parties in the Election is the legal obligation to report campaign funds honestly, accountably, and transparently in accordance with the principles of organizing the Election as a legal act that has the potential to have administrative or criminal consequences, if not based on the provisions or norms stipulated in the Election Law.

It should be explained beforehand that the Election Law does not specify what is meant by the definition of election crimes. Regulations regarding election violations are regulated from Article 454 to Article 465 of the a quo Law which are divided into categories: Violations of the Code of Ethics; Election Administrative Violations; Violations of other laws and regulations that are not election violations, not election disputes, and not election crimes. Meanwhile, the term crime in the a quo Law is not used.

However, the term election crime is used in the provisions of the a quo Law, and is even specifically regulated in Book Five on Election Crimes with 2 (two) Chapters:

Chapter 1 Handling of Election Crimes consisting of 3 (three) Sections 12 Articles starting from Article 476 to Article 487;

Chapter II Criminal Election Provisions consists of 67 articles starting from Article 488 to Article 554.

In several formulations of the criminal provisions of the a quo Law which are specifically formulated for political parties as legal subjects (*subjectum juris*) of corporations, although the construction of the articles does not explicitly mention political parties, but refers to the phrase Election Participants which consists of 5 Articles, namely Article 496, Article 525 Paragraph (2), Article 526 Paragraph (2), Article 527, and Article 528 Paragraph (1) of the a quo Law. One of the actions or legal acts of political parties which has the potential to be subject to criminal penalties is the provisions of Article 496 of the a quo Law which states:

Election participants who intentionally provide false information in their election campaign fund reports as referred to in Article 334 paragraph (1), paragraph (2), and/or paragraph (3) and Article 335 paragraph

(1), paragraph (2), and/or paragraph (3) shall be punished with imprisonment for a maximum of 1 (one) year and a maximum fine of IDR 12,000,000.00 (twelve million rupiah).

The description of the formulation of the provisions of Article 496 of the Election Law can be seen in the following table:

**Figure 3 (Table).** Description of the Formulation of The Provisions of Article 496 of The Election Law

Chapter	Article Sound	Types of Crimes	Elements of a Crime		Potential Occurs At Stages
			Subjective	Objective	
496	<p>Election participants who intentionally provide false information in their election campaign fund reports as referred to in Article 334 paragraph (1), paragraph (2), and/or paragraph (3) and Article 335 paragraph (1), paragraph (2), and/or paragraph (3) shall be punished with imprisonment for a maximum of 1 (one) year and a maximum fine of IDR 12,000,000.00 (twelve million rupiah).</p> <p>Reference article: Article 334 (1) Candidate pairs and campaign teams at the central level are required to provide initial reports on election campaign funds and special campaign fund accounts for candidate pairs and campaign teams to the KPU no later than 14 (four) days after the candidate pairs are determined as participants in the presidential and vice presidential</p>	<p>Formal offense.</p> <p>Description: Formal crimes are crimes that focus on actions (related to the theory of material actions)</p>	<p>1. Election Participants; 2. Which is intentional.</p> <p>Description: 1. Election participants as legal subjects (subjectum juris) are political parties for the election of members of the DPR, members of the provincial DPRD, members of the district/city DPRD, individuals for the election of members of the DPD, and candidate pairs proposed by political parties or coalitions of political parties for the election of the President and Vice President.</p> <p>2. Deliberately: - The word 'with' is a connecting word describing properties; - The word 'intentionally' can be interpreted as: a. Intended (planned); it was intended</p>	<p>1. Providing false information in the Election Campaign Fund report; 2. As intended in Article 334 paragraph (1), paragraph (2), and/or paragraph (3) and Article 335 paragraph (1), paragraph (2), and/or paragraph (3).</p> <p>Description: 1.1 Provide: Etymologically, the word 'berikan' is based on the word beri with the prefix mem- and the suffix -an, which according to KBBI means to hand over something, to allow, or to add. The most appropriate meaning used in this discussion is to hand over something, which is the main action.</p>	<p>Campaign Fund Reporting Stages</p> <p>Description: This stage is closely related to all forms of campaign actions/actions at the campaign stage, where the campaign fund report in question is a presentation of data or information regarding facts about incoming funds/do outgoing funds/costs in the form of goods, services,</p>

	<p>elections by the KPU.</p> <p>(2) Political Parties participating in the election for members of the DPR, Provincial DPRD, and Regency/City DPRD according to their level are required to provide an initial report on election campaign funds and a special account for election campaign funds to the KPU, Provincial KPU, and Regency/City KPU no later than 14 (fourteen) days before the first day of the election campaign schedule in the form of a general meeting.</p> <p>(3) DPD candidate members participating in the election are required to provide an initial report on election campaign funds and a special account for election campaign funds to the KPU through the provincial KPU no later than 14 (fourteen) days before the first day of the election campaign schedule in the form of a general meeting.</p> <p>Article 335</p> <p>(1) Campaign finance reports for candidate pairs and campaign teams, including receipts and expenditures, must be submitted</p>		<p>that way; or</p> <p>b. Made up; intentionally, if seen from the Big Indonesian Dictionary (KBBI). When linked to the theory of intentionality (<i>dollus</i>) In criminal law, intention can be done because of the will or intention to realize a formulation of the law through its elements of the crime (theory of will) or because of the emergence of a result from the act of imagining in advance which drives the action to realize the result (theory of knowledge or imagining). Criminal law distinguishes intention into 3 (three) types, namely:</p> <p>1) opzet als oogmerk or intentionally meaning an intention; 2) intentionally done with the awareness that it may cause other violations besides the</p>	<p>1.2 Description: According to KBBI, 'information' based on the word jelas is a description and so on to explain something; an example explanation; or a group of words that explain other words or parts of a sentence (linguistics), so the most suitable definition in the author's opinion related to this discussion is a description and so on to explain something so that it causes knowledge.</p> <p>1.3 Not true: 'Not true' or 'wrong' in KBBI means wrong, flawed or deviating from what it should be. Untruth cannot be trusted because it does not match the actual situation or is a lie.</p> <p>1.4 In the election campaign finance report:</p> <p>Literally, 'in the election campaign finance report' means that the fraud can be found in an</p>	<p>and costs used by election participants as capital to fund election campaign activities.</p>
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	<p>to the public accounting firm appointed by the KPU no later than 15 (fifteen) days after voting day.</p> <p>(2) The report on funds of Political Parties participating in the Election, which includes receipts and expenditures, must be submitted to a public accounting office appointed by the KPU no later than 15 (fifteen) days after voting day.</p> <p>(3) Campaign fund reports for DPD candidate participants in the election, including receipts and expenditures, must be submitted to a public accounting office appointed by the KPU no later than 15 (fifteen) days after voting day.</p>		<p>main violation; and 3) intentionally starting with a violation that must be done as another act in order to achieve the initial goal.</p>	<p>election campaign finance report.</p> <p>2. 'As referred to in Article' and so on, is a reference to the basis for the legal actions/actions of election participants as legal subjects.</p> <p><i>(jurisprudence)</i>.</p>	
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As an additional description, it is necessary to explain that:

The act/legal action of reporting campaign funds is in principle an administrative legal act/action, which normatively according to the Election Law and the KPU Campaign Fund Regulation, if not reported according to the respective levels, sanctions will be imposed (Article 338 Paragraph (1) and Paragraph (3) of the a quo Law:

Failure to report LADK and RKDK (LADK and RKDK in Article 334 as a reference to Article 496) will be subject to sanctions in the form of cancellation as an election participant in the relevant region.

Failure to report LPPDK (LPPK in Article 335 as a reference to Article 496) will be subject to sanctions in the form of the candidate for DPR, provincial DPRD, and district/city DPRD not being appointed as an elected candidate.

The legal act/action of reporting campaign funds as referred to in point 1 can also result in criminal acts/actions if they fulfill the elements of Article 496 of the a quo Law.



If the campaign fund report is not submitted, then the person will automatically be subject to administrative sanctions in the form of cancellation as an election participant as referred to in point 1, and the existence of Article (criminal provisions) 496 of the a quo Law will automatically be deemed non-existent.

From the description of the formulation of the provisions of Article 496 of the Election Law as in the table and additional description above, literally or literally no problems are found in its formulation, but constructively-holistically problems are found in the formulation of norms contained in the reference articles, namely Article 334 paragraph (1), paragraph (2), and/or paragraph (3) and Article 335 paragraph (1), paragraph (2), and/or paragraph (3). Other problems in the context of constructive-holistic provisions of Article 496 of the a quo Law are the actions/legal actions of political parties participating in the election as legal subjects (subjectum juris) of corporations in reporting campaign funds.

Problems with the norm material contained in the reference article in Article 496 of the a quo Law, namely Article 334 paragraph (1), paragraph (2), and/or paragraph (3) and Article 335 paragraph (1), paragraph (2), and/ or paragraph (3).

The formulation of the norm of Article 334 of the a quo Law does not include a reference article that regulates the material/content of LADK and RKDK reporting, likewise the formulation of Article 335 of the a quo Law does not include a reference article that regulates the material of LPPDK reporting. Overall, the formulation of the norm of Article 334 and Article 335 It only regulates the obligation of election participants to submit campaign fund reports within a specified time limit.

Political parties participating in elections as legal subjects (subjectum juris) of corporations have an administrative obligation (administrative legal acts/actions) to submit campaign fund reports within the specified time limit (Article 334 Paragraph (2) and Article 335 Paragraph (2)).

As explained in the additional description of number 3 above, if the campaign fund report is not submitted, then the person will automatically be subject to administrative sanctions in the form of cancellation as an election participant, and automatically the existence of Article (criminal provisions) 496 of the a quo Law will be deemed non-existent.

What if the campaign fund report has been reported and it turns out that the report by the political party participating in the election as the legal subject (subjectum juris) of the corporation is proven to legally fulfill the elements in the provisions of the norms of Article (criminal provisions) 496 with a court decision, then in addition to the criminal sanctions, can it a contrario-futuristically also have an impact on administrative sanctions in the provisions of the norms of Article 335, namely the failure to determine candidates for members of the DPR, provincial DPRD, and district/city DPRD as elected candidates. The formulation of cumulative sanctions between criminal sanctions and administrative sanctions which are also not regulated in Article 335 of the Election Law or need to be regulated in a separate article by referring to the related articles in the a quo Law.

Problems of legal actions/actions of political parties participating in elections as legal subjects (subjectum juris) of corporations in reporting campaign funds.

The actions/legal administrative actions (legal administrative obligations) of political parties in reporting campaign funds are only considered as a form of fulfilling the obligation because the audit conducted by the Public Accounting Consultant (KAP) is only a compliance audit within the framework of the Assurance Engagement, the output of which is only an opinion of compliance or non-compliance with material criteria regulated by the Election Law and the Campaign Fund PKPU. The results of the audit have no administrative impact, let alone criminal impact. This is the basis of the problem of the absence of the will, desire and seriousness (political will) of political parties as legal subjects (subjectum juris) of corporations to carry out legal actions/actions in following up on the fulfillment and completeness of the material/contents of campaign fund reports, not upholding the main principles of regulating political party funds and campaign funds, which are the same, namely accountability and transparency.

As a sample, the following is a recapitulation of the audit results of the Campaign Fund Reports of Political Parties Participating in the 2024 National Election. .

**Figure 4 (Table).** Recapitulation of Audit Results of Political Party Campaign Funds Participating in the 2024 Election

<b>No.</b>	<b>Political Party Sequence No.</b>	<b>Political Party Name</b>	<b>Political Party Name Standards</b>	<b>National Level Audit Result Opinion</b>	<b>Opinion on Audit Results at Bima Regency Level</b>
1.	1	National Awakening Party	National Awakening Party	Not obey	Not obey
2.	2	Great Indonesia Movement Party	Gerindra Party	Obedient	Obedient
3.	3	Indonesian Democratic Party of Struggle	PDI Perjuangan	Obedient	Obedient
4.	4	Functional Group Party	Golkar Party	Obedient	Not obey
5.	5	NasDem Party	NasDem Party	Obedient	Not obey
6.	6	Labor Party	Labor Party	Not obey	Not obey
7.	7	Indonesian People's Wave Party	Indonesian Gelora Party	Obedient	Obedient
8.	8	Prosperous Justice Party	Prosperous Justice Party	Obedient	Obedient
9.	9	Nusantara Awakening Party	Nusantara Awakening Party	Obedient	Not obey
10.	10	People's Conscience Party	Hanura Party	Obedient	Obedient
11.	11	Indonesian Change Guard Party	Garuda Party	Not obey	Not obey
12.	12	National Mandate Party	National Mandate Party	Obedient	Obedient
13.	13	Crescent Star Party	Crescent Star Party	Obedient	Not obey
14.	14	Democratic Party	Democratic Party	Obedient	Obedient
15.	15	Indonesian Solidarity Party	Indonesian Solidarity Party	Obedient	Obedient
16.	16	United Indonesia Party	Perindo Party	Obedient	Not obey
17.	17	United Development Party	United Development Party	Obedient	Obedient
18.	24	Ummat Party	Ummat Party	Not obey	Not obey

In Indonesia, although election participants have obediently reported campaign funds within the specified time, reports often do not match the facts on the ground. KPU RI Commissioner for the 2017-2022 Period Evi Novida Ginting, once said that the KPU could not do much in examining campaign fund reports, because the KPU's authority was not designed to conduct forensic audits. .

In the 2019 Election, 8 political parties were found to have not complied with campaign fund regulations and 9 political parties had problems with the identity of donors who were not transparent. Referring to Article 496 of the Election Law, political parties that manipulate campaign funds are threatened with a prison sentence of 1 (one) year and a maximum fine of Rp12,000,000.00 (twelve million rupiah). In fact, not a single political party has been successfully held criminally accountable for the election crime. .

Another problem is the final estuary of the above problems, namely the complexity of the problems that can be suspected of potentially emerging from the impact of the inflow and outflow of campaign funds which can become a source of misappropriation related to veiled political spending, which is very likely to occur during the campaign period.

On the other hand, the universal problem is the political actions/deeds of political parties under the guise of legal actions/deeds.

The struggle of criminal law interests against politics, there is a tendency that political parties will distort crime control which limits criminal responsibility only to the person, there are indications of political lobbying against the leaders of law enforcement institutions (National Police, Attorney General's Office, Supreme Court) who need political support so that it can also have an impact on law enforcement, and criminal justice does not have the competence to dissolve political parties.

The attempt to distort the control of crime is based on the argument that the criminalization of political parties also has consequences for the legality and legitimacy of the President and the DPR. This certainly also has an impact on the legitimacy of the government and parliament in carrying out legislative actions or their implementation, when the parties within them (both the ruling party and the opposition) are proven legally and convincingly to have committed a crime. Criminalization of political parties institutionally can result in the collapse of the democratic system. .

Departing from the various problems mentioned above, so that until now no political party has been criminalized (except politicians/managers). This practice is considered not to sufficiently reflect the values of justice in efforts to resolve criminal election violations in Indonesia. It also needs to be explained that the Indonesian criminal law system has regulated the criminal liability of political parties as legal subjects (*subjectum juris*) of corporations, namely their managers and/or corporations at the same time. De jure the position of criminal liability of political party corporations has been studied, but de facto why does it seem that no political parties (as corporations) can be criminalized.

## Conclusion

Thinking dynamically and futuristically with the various complexities of the development of the lives of society, nation and state in the context of the dynamic civilization of democracy that it is no longer relevant to call Political Parties as Private Legal Entities. Studies with various Characteristics inherent in political parties with legal opinion construction analysis, (normative legal arguments/statutory regulations and academic theoretical arguments) that the characteristics of political parties are more appropriate as corporations/public legal entities. As corporations/public legal entities, political parties can act/take legal action as well as corporations/private legal entities, but these legal actions/actions do not cause public legal entities to change into private legal entities or vice versa. The conclusion of the study is strengthened by the view of the Constitutional Court of the Republic of Indonesia which is contained in the considerations of several case decisions including cases with decision numbers 67/PUU-XV/2017, 48/PUU-XVI/2018, and 61/PUU-XVI/2018 that political parties can be grouped as public legal entities.

Departing from the characteristics of political parties as legal subjects (*subjectum juris*) of corporations/public legal entities in the context of being determined as election participants, it has an impact on various ramifications of legal actions/actions that are dissected from the formulation of the provisions of Article 496 of the Election Law regarding criminal provisions for reporting campaign funds. In a literal or literal sense, no problems are found in the formulation of Article 496 of the a quo Law, but in a constructive-holistic manner, problems are found in the formulation of norms contained in the reference articles, namely Article 334 paragraph (1), paragraph (2), and/or paragraph (3) and Article 335 paragraph (1), paragraph (2), and/or paragraph (3). Another problem in the context of constructive-holistic provisions of Article 496 of the a quo Law is that the actions/legal actions of political parties participating in the election as legal subjects (*subjectum juris*) of corporations in reporting campaign funds are only considered as administrative legal actions/actions to discharge their obligations as election participants because the audit conducted by the Public Accounting Consultant (KAP) is only a compliance audit within the framework of the Insurance Agreement, the output of which is only an opinion on compliance or non-compliance with material criteria stipulated in the Election Law and the PKPU Campaign Funds. The results of the audit have no administrative impact, let alone criminal impact.

The various complexities of the problems that have been described can be seen as factors causing the enforcement of election law to be toothless in criminalizing political parties participating in the election, especially regarding the reporting of campaign funds as the source of all irregularities related to veiled political spending that are very likely to occur during the campaign period, in fact, until now no political party has been able to be criminalized.

### ***Recommendations / Suggestions***

Based on the conclusion of this study, it is necessary to make changes to the provisions of Article 334 and Article 335 which are reference articles of Article 496 of the Election Law. The formulation of the norm of Article 334 of the a quo Law does not include a reference article that regulates the material/content of LADK and RKDK reporting, likewise the formulation of Article 335 of the a quo Law does not include a reference article that regulates the material of LPPDK reporting. Overall, the formulation of the norm of Article 334 and Article 335 only regulates the obligation of election participants to submit campaign fund reports within the specified time limit. Furthermore, there needs to be a legal breakthrough related to the policy of regulating the forensic campaign fund reporting audit system (forensic audit) in the context of real-time control, prevention and criminal action output if it violates the provisions that have been regulated. This regulation is quite important and strategic in the context of the principle of accountability and transparency of campaign fund reporting to cover up all forms of misappropriation related to veiled political spending by revising the articles related to campaign fund reporting in the a quo Law. Meanwhile, law enforcement against political parties that commit election crimes by the state independent body in the realm of elections, namely the Integrated Law Enforcement Center (Sentra Gakumdu) led by Bawaslu, needs to be optimized by providing legal immunity to law enforcers who conduct investigations and prosecutions of political parties through various related regulatory policies (Police Law, Prosecutor's Law, and Election Law).

### **Acknowledgement**

I would like to express my gratitude to the Higher Education Scholarship Management Agency (BPPT) and the Education Fund Management Institute (LPDP) Republic of Indonesia who have provided scholarship assistance and as funders/sponsors of the publication of this scientific article as a requirement for graduation in the legal science doctoral program at Sebelas Maret University. - Surakarta.

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#### Legislation

Undang-Undang Nomor 2 Tahun 2008 tentang Partai Politik sebagaimana diubah dengan Undang-Undang Nomor 2 Tahun 2011 tentang Perubahan Atas Undang-Undang Nomor 2 Tahun 2008 tentang Partai Politik.

Undang-Undang Nomor 7 Tahun 2017 tentang Pemilihan Umum sebagaimana telah diubah dengan Undang-Undang Nomor 7 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2022 tentang Perubahan atas Undang-Undang Nomor 7 Tahun 2017 tentang Pemilihan Umum Menjadi Undang-Undang.

Undang-Undang Nomor 1 Tahun 2023 Tentang Kitab Undang-Undang Hukum Pidana.

Putusan MK RI Nomor: 67/PUU-XV/2017.

Putusan MK RI Nomor: 48/PUU-XVI/2018.

Putusan MK RI Nomor: 61/PUU-XVI/2018

Peraturan KPU Nomor 18 Tahun 2023 Tentang Dana Kampanye Pemilihan Umum.

Keputusan KPU Nomor 1190 Tahun 2023 Tentang Pedoman Teknis Pembukaan dan Penutupan Rekening Khusus Dana Kampanye.

Keputusan KPU Nomor 1677 Tahun 2023 Tentang Pedoman Teknis Pelaporan Dana Kampanye Pemilihan Umum.

Keputusan KPU Nomor 1696 Tahun 2023 Tentang Penetapan Aplikasi Sistem Informasi Kampanye Dan Dana Kampanye Sebagai Aplikasi Khusus Komisi Pemilihan Umum.

Keputusan KPU Nomor 1815 Tahun 2023 Tentang Pedoman Teknis Pelaksanaan Audit Laporan Dana Kampanye Peserta Pemilihan Umum.

Keputusan KPU Nomor 209 Tahun 2024 Tentang Penetapan Daftar Nama Kantor Akuntan Publik Yang Dapat Melakukan Audit Laporan Dana Kampanye Peserta Pemilihan Umum Tahun 2024.

Keputusan KPU Nomor 210 Tahun 2024 Tentang Perubahan Atas Keputusan KPU Nomor 1815 Tahun 2023 Tentang Pedoman Teknis Pelaksanaan Audit Laporan Dana Kampanye Peserta Pemilihan Umum.

Pengumuman KPU Nomor: 48/PL.01.7-PU/05/2024 tentang Hasil Audit Laporan Dana Kampanye Peserta Pemilihan Umum Tahun 2024.

Pengumuman KPU Kabupaten Bima Nomor: 815/PL.01.2-PU/5206/2/2024 tentang Hasil Audit Laporan Dana Kampanye Peserta Pemilihan Umum Tahun 2024.