



# Legal Accountability of Political Parties in Election Financing and Ethics: A Normative and Empirical Study in Indonesia

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**Abstract:** This research aims to analyze the forms and mechanisms of legal accountability of political parties in relation to election financing and the implementation of electoral ethics in Indonesia. As one of the pillars of democracy, political parties bear both legal and moral responsibilities to ensure elections are conducted in a fair, honest, and transparent manner. However, empirical findings indicate that violations of campaign finance regulations, non-transparent funding sources, and weak enforcement of legal sanctions against offenders remain prevalent. This study employs a normative juridical approach combined with empirical analysis through the examination of statutory regulations, decisions of electoral supervisory bodies. The results demonstrate that the existing regulatory framework governing political party financing lacks effective supervisory mechanisms, particularly in the areas of financial reporting and campaign fund auditing. Furthermore, sanctions for violations of electoral ethics are predominantly administrative in nature and rarely extend to criminal accountability.

**Keywords:** Legal Accountability, Political Parties, Election Financing, Electoral Ethics, Law Enforcement

## Introduction

General elections are the highest manifestation of people's sovereignty in a constitutional democratic system. Through elections, the people channel their political rights to determine the direction of the government and elect their representatives in the legislative and executive institutions. In this context, political parties play a very strategic role as a means of political recruitment, political education, and a link between the people and the government. Political parties are not only a forum for articulating public interests, but also function as the main support for the sustainability of democracy (Sapri et al., 2022). However, in practice, the dynamics of holding elections in Indonesia still face various serious problems, especially related to the financing of political parties and campaigns. One of the main problems is the weak legal accountability system for the use and reporting of campaign funds. The financial transparency of political parties is still far from ideal, with many cases where the source of funds is unclear, financial statements are inaccurate, and the use of funds is not in accordance with the provisions of laws and regulations. This condition raises allegations of money politics, political corruption, and

abuse of power that directly damage the quality of democracy and public trust in political institutions (Amin, 2025).

In a positive legal framework, the accountability mechanism of political parties is regulated in various regulations, such as Law Number 2 of 2011 concerning Political Parties, Law Number 7 of 2017 concerning General Elections, as well as various regulations of the General Election Commission (KPU) and the General Election Supervisory Agency (Bawaslu). Normatively, the regulation regulates the obligation of political parties to report the source and use of campaign funds transparently, as well as sanctions for administrative or criminal violations committed (Ferdianto & Fitri, 2024). However, at the implementation level, law enforcement against violations of election financing and ethics is often weak and inconsistent. Many violations only end in administrative reprimands without following a stricter legal process.

In the context of election ethics, political parties should not only submit to written legal rules, but also uphold moral values and integrity. Political ethics demands honesty, justice, and responsibility in every stage of elections. However, the facts show that violations of ethical principles, such as data manipulation, abuse of office, and money politics, are still frequent and are considered "normal" practices in electoral competitions. The purpose of this study is to comprehensively analyze the normative and empirical aspects of political party legal accountability, by highlighting the weaknesses of existing regulation and law enforcement implementation. Theoretically, this research is expected to contribute to the development of legal science, especially constitutional law and election law. Practically, the results of the research are expected to be recommendations for policymakers, supervisory institutions, and political parties in improving the financing system and election ethics in Indonesia.

Previous studies on political party financing and violations of election ethics are generally still partial, both focusing on normative analysis of laws and regulations and those limited to specific case studies. The study tends to separate the issue of election financing from the dimension of political ethics, and emphasizes the individual accountability of candidates or party administrators rather than the institutional accountability of political parties as subjects of public law. As a result, there is a research gap related to the formulation and enforcement of comprehensive legal accountability for political parties, especially in linking legal norms, enforcement practices, and ethical values of elections in one complete accountability framework.

The novelty of this research lies in the integrative approach that constructs the legal accountability of political parties not only as an administrative obligation, but as a form of public accountability that includes administrative, civil, criminal, and ethical aspects simultaneously. This research places election ethics as part of public law that has legal implications, not just internal moral norms, and criticizes the political orientation of election financing laws which are still formalistic and weak in providing a deterrent effect. Thus, this study offers a new conceptual framework in Indonesian election law that emphasizes the substantive accountability of political parties as democratic institutions, not just election participants.

## **Methodology**

This study uses a normative juridical approach combined with an empirical approach. The normative juridical approach is used to examine the legal norms that govern the accountability of political parties in election financing and ethics, through an analysis of laws and regulations such as Law Number 2 of 2011 concerning Political Parties, Law Number 7 of 2017 concerning General Elections, as well as relevant KPU and Bawaslu regulations (Zainuddin & Karina, 2023). Meanwhile, an empirical approach is used to identify the implementation and effectiveness of law enforcement in the field through case studies, interviews, and analysis of the decisions of election supervisory institutions.

The research data consists of secondary data (legal literature, previous research results, and official documents). Data collection was carried out through limited literature studies and observations. Data analysis is carried out qualitatively descriptively, by interpreting legal data and empirical facts to find the compatibility between applicable legal norms and election implementation practices (Romdona et al., 2025). The results of the analysis were used to formulate recommendations for legal reform to strengthen the accountability and ethics of political parties in the context of Indonesia's electoral democracy.

## **Result and Discussion**

### **Legal Framework for Financing Political Parties and Elections in Indonesia**

The legal framework that governs the financing of political parties and elections in Indonesia is built on the principles of constitutional democracy that uphold transparency, accountability, and justice. Regulations regarding the financing of political parties are not only related to administrative aspects, but also have a public legal dimension because they concern the integrity of the election administration and public trust in the political system. The main regulations that are the legal basis in this case are Law Number 2 of 2011 concerning Political Parties and Law Number 7 of 2017 concerning General Elections. These two laws affirm that the source of political party funds and campaign financing must be transparent, accountable, and in accordance with the provisions of applicable law (Main, 2023).

Financing of political parties in a democratic country cannot be understood solely as an internal affair of the organization, but as part of public law that has a direct impact on the quality of people's sovereignty (Heywood, 2019). Political parties carry out their constitutional functions as a liaison between the people and state power, so the source and use of their funds must be subject to the principles of transparency, accountability, and public supervision. Within this framework, political parties are not just private entities, but public legal entities that carry the public interest in all their electoral activities (Asshiddiqie, 2010).

The Political Party Law stipulates that a party's financial resources can come from members' dues, legally valid contributions, and financial assistance from the state. Modern constitutionalism places political accountability as a logical consequence of freedom of

association and partying (Asshiddiqie, 2015). The constitutional guarantee of political freedom is not absolute, but is limited by the obligation to account for its impact on the democratic process. Therefore, the regulation of political party financing is a constitutional instrument to prevent the dominance of capital and the abuse of power in elections (Budiardjo, 2008).

State aid is provided proportionally based on votes obtained in legislative elections, with the aim of strengthening party institutions and reducing dependence on external donors. In practice, however, many parties are still heavily reliant on unofficial sources of funds, both from individuals and interest groups, which are often not reported in official financial statements (Toloh, 2023).

In the context of election campaign financing, the Election Law expressly regulates the mechanism for receiving and using campaign funds, including the maximum limit for donations from individuals and legal entities, as well as the obligation to submit reports on the receipt and expenditure of campaign funds to the General Election Commission (KPU) (Kusuma, 2023). The KPU is also required to audit the report through an independent public accountant. Although regulations have mandated audits of campaign funds by public accountants, the mechanism is still formalistic in practice. Audits are more oriented towards the suitability of the administration of the report than the testing of the material correctness of the source of funds. As a result, funds derived from unauthorized sources or conflicts of interest often remain unresponsive to substantive oversight (KPU, 2019), so that the goal of financing transparency is not optimally achieved. In addition to the financing aspect, the dimension of election ethics is also an integral part of the political law framework in Indonesia. This ethics is regulated in various regulations such as the Code of Ethics for Election Organizers and the Bawaslu Regulation on the Enforcement of the Code of Ethics for Political Parties and Election Participants. The ethical principle requires that every political party and prospective election participant uphold the values of honesty, justice, and anti-corruption.

### **The Politics of Legal Accountability of Political Parties in Indonesia**

The politics of law in the financing and ethics of political parties in Indonesia represent the state's efforts to balance two conflicting constitutional interests: first, guaranteeing the freedom of political parties as an instrument of democracy; Second, prevent the abuse of power and the influence of capital that can damage the integrity of elections. In Mochtar Kusumaatmadja's view, law is not just a written norm, but a means of social engineering (law as a tool of social engineering) that aims to shape people's behavior according to the desired values. Thus, political party financing regulations actually do not only regulate administrative aspects, but also become a tool for shaping public political morality.

From a legal political perspective, the financing arrangement of political parties should be positioned as a means of social engineering that shapes political ethics and behavior (Kusumaatmadja, 2006). However, the direction of legal policy in Indonesia still places party financing as an administrative issue, not as an instrument for the formation of

public political morality. The law loses its preventive and educational function when sanctions are only directed at procedural compliance (Rahardjo, 2009).

However, empirically, the political direction of Indonesian law in this issue is still administrative and legalistic. Legal norms focus more on reporting obligations and donation limits, without internalizing political ethical values into binding legal norms. Sanctions for campaign fund violations tend to be administrative, not criminal, so that the law loses its function as a deterrent function. Therefore, the political direction of political party financing reform needs to shift from mere formal arrangements to the establishment of substantive norms that place political ethics as part of public law. That way, the law not only regulates political behavior, but also builds the nation's political character with integrity.

### **Forms of Legal Accountability of Political Parties for Violations of Election Financing and Ethics**

The absence of a firm normative construction regarding the collective accountability of political parties gives rise to multiple interpretations in the enforcement of election laws (Kelsen, 2011). Financing violations are often reduced to the individual responsibility of the candidate or administrator, while the party as an institution remains free from legal consequences (Marzuki, 2017). This pattern reflects the weak recognition of political parties as independent subjects of public law.

The legal accountability of political parties in the context of election financing and ethics is a fundamental aspect in realizing a clean and integrity democratic system. As a public legal entity, political parties are not only subject to the internal rules of the organization, but are also obliged to comply with national legal norms that govern the use of public funds and political behavior. This liability includes administrative, civil, and criminal liability, each of which has a different character and enforcement mechanism according to the type of violation (Susanto & Michael, 2023). In general, the form of legal accountability of political parties can be described as follows:

#### **1. Administrative Accountability**

This form arises when a political party commits an administrative violation in the management of campaign funds or financial statements. For example, delays in submitting reports on the receipt and expenditure of campaign funds, data discrepancy, or non-fulfillment of the provisions of the donation limit as stipulated in Articles 331 and 338 of Law Number 7 of 2017 concerning Elections (Prince, 2024). Administrative sanctions can be in the form of:

- a. Written reprimand by the General Election Commission (KPU) or the Election Supervisory Agency (Bawaslu);
- b. Cancellation of status as an election participant in certain regions;
- c. Temporary freezing of financial assistance rights from the state;
- d. Disqualification of candidates or parties that are proven to be not transparent in financing.

This administrative accountability mechanism is important to ensure formal compliance with regulations, although its effectiveness is still often questioned as many violations only lead to light sanctions without further legal follow-up.

## **2. Civil Liability**

In the context of civil law, political parties can be held liable if they are proven to have committed unlawful acts that harm other parties, such as misuse of public donations or violations of political campaign contracts. Lawsuits can be filed by the aggrieved party or by state institutions with an interest in recovering losses due to misuse of public funds. This form of accountability emphasizes the principle of corporate accountability that the party as a subject of law can be held liable for its actions, as stipulated in Article 1365 of the Civil Code (KUHPerdata).

## **3. Criminal Liability**

The form of criminal responsibility becomes very crucial when political party violations are related to criminal elements, such as corruption, money politics, or manipulation of campaign fund reports. Based on Article 525 and Article 528 of the Election Law, any election participant who is proven to give or receive monetary rewards to influence voters can be subject to imprisonment and fines. On the other hand, political parties that systematically engage in corrupt practices can be held liable for corporate crimes.

## **4. Ethical and Moral Accountability**

In addition to positive legal forms, political parties also have an ethical responsibility in maintaining the integrity of democracy. Election ethics are regulated in the Code of Ethics for Political Parties and Election Participants which requires parties to uphold the principles of honesty, justice, and equality. Ethical violations, while not always legally prosecutable, have a major impact on the moral legitimacy of the party in the eyes of the public. Therefore, ethical accountability must be realized in the form of:

- a. The implementation of internal party mechanisms for the enforcement of political discipline and ethics;
- b. Transparency in the candidate recruitment process and fund management;
- c. Commitment to anti-corruption values and electoral justice.

Although various forms of legal accountability have been regulated, their implementation in Indonesia still faces major challenges. Weak law enforcement, limited supervisory resources, and conflicts of interest between political institutions and law enforcement agencies often hamper the accountability process. In addition, the absence of an independent audit body that specializes in handling political finances makes supervision still dependent on internal party reports and difficult to verify.

Thus, the effectiveness of political party legal accountability is highly determined by three main factors: (1) Clarity of regulations and legal sanctions, so as not to cause multiple interpretations; (2) Independence and capacity of supervisory institutions, including Bawaslu and KPU, to enforce rules without political intervention; and (3) Legal culture among political elites and society (Rose-Ackerman, 1999), which should encourage respect for democratic laws and ethics. Without improvements in these three aspects, the

legal accountability of political parties will remain formalistic and will not be able to realize elections that are truly clean and with integrity (Hiariej, 2016).

### **Analysis of Law Enforcement Effectiveness and Regulatory Weaknesses: A Real-Life Case Study**

The effectiveness of law enforcement against violations of election financing and ethics in Indonesia can be seen through several real cases that reflect the weak accountability mechanism of political parties. One of the prominent case studies is the case of alleged violations of campaign funds of the Indonesian Democratic Party of Struggle (PDIP) in the 2019 election, which is related to reports of receipt and expenditure of campaign funds that are not fully in accordance with the provisions of Law Number 7 of 2017 concerning General Elections (Yuhandra et al., 2023).

Another case can be found in the 2014 election, when several political parties, including the Golkar Party and the Democratic Party, were recorded to have received campaign donations from legal entities that were not eligible as stipulated in Article 325 and Article 339 of the Election Law. These violations should be categorized as election crimes, but in reality there is no further legal process. This indecisiveness creates the impression that campaign fund violations are not serious violations, but ordinary administrative violations. In addition, in the context of political ethics, the practice of money politics is still a phenomenon that is difficult to eradicate.

Empirical findings by election watchdogs show that campaign fund violations are one of the most dominant violations in any election, but rarely lead to criminal sanctions (B. P. P. U. R. Indonesia, 2019). Enforcement generally stops at the administrative stage without meaningful legal follow-up. This condition reinforces the perception that financing violations are not serious crimes, but merely procedural violations (B. P. P. U. R. Indonesia, 2024).

The weakness in law enforcement shows that there are three main problems. First, the unclear legal norms governing political party financing still give rise to multiple interpretations, especially related to the limitation of legal responsibility between individual candidates and political parties as institutions. Second, the limited capacity of supervisory institutions such as Bawaslu and the KPU in conducting thorough audits and investigations of campaign funds makes violations often go unpunished. Third, the lack of coordination between law enforcement agencies (Bawaslu, Police, Prosecutor's Office) in the Gakkumdu Center results in the law enforcement process running slowly and ineffectively (Santoso, 2019).

The weakness of law enforcement shows that there is no continuity between the legal politics of norm formation and the implementation of the law in the field. Ideally, every election law policy is designed based on the principle of political accountability, which is political responsibility that can be tested through public legal mechanisms. However, in practice, legal politics in the field of party financing is still stuck in procedural formalities. Bawaslu and KPU carry out supervisory functions that are limited to administrative aspects, without substantive enforcement authority against violations of

ethics and political morality. As a result, the law loses its role as an instrument of social engineering that is able to direct political behavior towards a civilized democratic order.

## Conclusion

This study confirms that the legal accountability of political parties in election financing and ethics in Indonesia still faces various structural, normative, and cultural obstacles. Normatively, the laws and regulations governing the financing of political parties and campaign funds have been quite comprehensive, but their implementation effectiveness is still weak due to limited supervision and the lack of deterrent sanctions. Empirically, many violations only end in administrative reprimands without strict legal consequences, so that they do not have a deterrent effect for political parties or candidates who violate.

The pragmatic political culture and low legal awareness among the party elite have also worsened this situation. Transparency and accountability of political finance have not become an internalized moral commitment, but merely a formality of fulfilling legal obligations. Therefore, strengthening the supervisory mechanism through the digitization system of campaign fund reports and increasing the authority of supervisory institutions, such as Bawaslu and KPU, is an urgent step to be taken. In addition, legal reform must be accompanied by the development of political ethics within the party so that integrity and morality become the main basis in electoral competition.

From a political and legal perspective, the weak accountability of political parties in Indonesia is not solely due to the vacuum of norms, but also to a legal orientation that still emphasizes administrative compliance rather than substantive integrity. Legal reform in the party field should be directed to form a moralized law, which is a law that not only forces formal compliance, but also instills moral values and public ethics into a positive legal system. When the law is able to instill the values of honesty and accountability as public norms, political parties will transform from mere power machines to moral institutions that support democracy. . Only with the synergy between firm law enforcement, clear regulations, and an ethical political culture can Indonesia realize honest, fair, and integrity elections, and place political parties as pillars of democracy that are legally and morally responsible.

Although this research has attempted to examine the legal accountability of political parties normatively and empirically, this research has several limitations that need to be recognized academically. First, this research still relies on a normative juridical approach combined with limited empirical studies, so it is not fully able to quantitatively describe the patterns of election financing and ethics violations in all regions of Indonesia. Second, limited access to internal data of political parties and sensitive financial statements causes empirical analysis to depend more on the decisions of election supervisory institutions, official reports of the KPU and Bawaslu, as well as other secondary data. Third, this study has not in-depth compared the legal accountability model of political parties in Indonesia

with the financing and enforcement systems of election ethics in other countries, so that the space for international comparison is still open for further study.

Based on these limitations, further research is recommended to develop a more varied methodological approach, including empirical research based on quantitative data and in-depth interviews with key actors, such as political party administrators, election organizers, and law enforcement officials. In addition, future research needs to comparatively examine the model of legal accountability and financing of political parties in countries with more established democratic systems in order to find best practices that are relevant to the Indonesian context. Further research is also important to explore the possibility of strengthening the criminal liability of political party corporations and integrating electoral ethics norms into positive law as part of electoral law reform. With this development, it is hoped that the study of the legal accountability of political parties will not stop at the normative and descriptive level, but will be able to make a concrete contribution to legal reform and the strengthening of electoral democracy in Indonesia.

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