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Estimating Tax Potential from Indonesian Political Contributions Under the Assumption of Unverified Fund Origins

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ABSTRACT

Political contributions may contain hidden tax potential, but this issue remains largely unexplored in Indonesia. This study examines reports of campaign fund contributions from the 2019 Indonesian General Elections, highlighting their value as a database for identifying unreported taxes. Using a mixed-method approach, the research combines quantitative data from campaign finance reports published by the Indonesian Election Supervisory Agency and qualitative insights from previous research related to the correlation between political contribution to tax evasion. The findings reveal a significant gap in tax reporting, suggesting that the Directorate General of Taxes could collect substantial unpaid taxes from individuals and corporations who make political donations. This study emphasizes the need for stricter oversight by the Indonesian Election Supervisory Agency to ensure the accuracy of campaign finance reports. It also highlights the importance of collaboration between the Indonesian Election Supervisory Agency (Bawaslu) and the Directorate General of Taxes to optimize tax collection efforts. By utilizing campaign finance data, policymakers can strengthen tax enforcement and improve financial transparency in political contributions. Based on the simulation of maximum contribution limits during the 2019 elections, there is a large gap between reported contributions and actual campaign spending, with a simulated potential tax revenue amount of up to 6.25 billion rupiah per taxpayer who makes the contribution, assuming that the origin of funds comes from unreported income.

Keywords: tax evasion, political contributions, tax database, general elections, tax potential

1. INTRODUCTION

General Elections in Indonesia serve as a mechanism for popular sovereignty, enabling voters to elect members of the People's Representative Council, Regional Representative Council, the President and Vice President, and members of the Regional People's Representative Council. These elections are conducted directly, publicly, freely, confidentially, honestly, and fairly, as mandated by Pancasila and the 1945 Constitution of the Republic of Indonesia. The legal basis for General Elections is outlined in Law Number 7 of 2017, which was last amended by Law Number 7 of 2023 (Republik Indonesia [RI], 2017, 2023).

Election participants seek to persuade voters through campaigns where they present their vision, mission, programs, and public image. These campaigns require funding, which can come from the candidates themselves, political parties, or contributions from external parties. According to

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Law Number 7 of 2017 (RI, 2017), campaign contributions may be in the form of money, goods, or services. Every contribution must be reported in a campaign finance report submitted to the Indonesian Election Supervisory Agency (Badan Pengawas Pemilihan Umum [Bawaslu]) after voting day.

One crucial issue in campaign financing is transparency and accountability in reporting contributions from external parties. These contributions—originating from individuals, groups, or business entities—must be accurately recorded, including donor details such as Identification (ID) Number and Taxpayer Identification Number (TIN). Under ideal conditions, this information could serve as a valuable database for the Directorate General of Taxes (DGT) to assess tax compliance among political donors.

However, compliance in reporting campaign contributions remains inconsistent. Many election participants fail to submit complete and accurate reports, with some even declaring zero contributions. A review of the 2019 General Election campaign finance reports shows that while financial transactions during the election reached IDR 189.9 trillion, only IDR 591 billion—a mere 0.3% of total expenditure—was officially recorded as third-party contributions. This raises concerns about the potential for tax evasion and unreported funds within political financing.

Additionally, campaign fund reports could help the DGT uncover unreported income among donors, offering new opportunities to expand the tax database. If political contributions are appropriately accounted for in tax reports, tax authorities could ensure that donors fulfill their tax obligations based on actual financial activity.

Research on political contributions and taxation has been conducted in various contexts worldwide, especially in studies on financial transparency and tax compliance. However, research specifically examining Indonesia's election campaign funding from a taxation perspective has not yet been published. This study provides novelty by analyzing the potential tax liabilities hidden within Indonesia's political contribution reports and examining their role in expanding Indonesia's tax database.

Previously, Hermanto (2020) and Rahmatika (2021) have studied the problems of campaign fund reporting and audit compliance in the 2019 election, while Brown et al. (2015) and Widarjo et al. (2021) studied how political contributions and political connections relate to corporate tax avoidance. Different from those previous studies, the contribution of this study is to directly use the fourth form of Campaign Contributions and Expenditures Report (LPPDK4) campaign contribution data from Bawaslu to simulate the potential of unpaid income tax and expand the tax database for the DGT.

2. THEORETICAL FRAMEWORK

The main point of the study will be the possibilities of the level of tax compliance of political donors. Political donors, both individuals and non-government business entities, will be tested for tax compliance through income tax calculations based on political contribution data and Annual Tax Return (SPT) data, in accordance with the provisions of applicable tax laws and regulations.

2.1 The Relationship between Political Contributions and Tax Evasion

Khlif and Amara (2019) stated that political connections are positively associated with tax evasion, and this relationship becomes more prominent in highly corrupt environments.

On February 24, 2009, the Organization for Economic Co-operation and Development (OECD) published the report Abuse of Charities for Money-Laundering and Tax Evasion, which highlighted cases where charitable and political contributions were misused to avoid tax obligations (OECD, 2009). One key example comes from the Financial Analysis Unit of the Ministry of Finance of the Czech Republic, which detected tax evasion cases

through suspicious transaction reports linked to political party financing contributions.

All the mentioned studies highlight the strong link between political connections and tax evasion. The OECD report explicitly connects tax evasion with political contributions, further reinforcing this pattern. These studies serve as a foundation for estimating the tax potential arising from contributions made by non-compliant individuals and companies.

Furthermore, Brown et al. (2015) and Widarjo et al. (2021) also found that companies that give political contributions or have political connections tend to pay lower taxes. In tax rules, there are several modes of tax non-compliance related to political contributions. In this article, the assumption of the tax avoidance scenario is that the taxpayers use unreported business income to give political donations, while reporting understated or zero income in their SPT.

2.2 Campaign Fund Contributions

Participants in the 2019 general election were required to prepare reports on the receipt and expenditure of campaign funds for a specific period. Election participating parties are required to prepare reports on the receipt and expenditure of campaign funds for the period February 20, 2018 to April 25, 2019, while the campaign teams of presidential and vice presidential candidates are required to prepare the report in question for the period September 23, 2018 to April 25, 2019. Elements of campaign funds consist of funds from the political parties themselves, funds from legislative candidates, contributions from other participating parties, and other receipts of contributions. The total receipt of campaign funds from all 2019 election participants, based on the second form of the Campaign Contributions and Expenditures Report (LPPDK2), is IDR 3,177,391,413,190.

2.3 Contributions from Other Parties

One source of receipt of election campaign funds is legally valid contributions from other parties. Campaign funds originating from other parties are in the form of contributions that are legal and non-binding and can come from individuals, groups, companies and/or non-governmental business entities. Meanwhile, what is meant by legally valid contributions is contributions that do not originate from criminal acts.

2.3.1. Maximum Contributions from Other Parties

Campaign funds originating from other parties must not exceed the following amounts in Table 1.

2.3.2. Contribution Information

As part of the Campaign Contributions and Expenditures Report (LPPDK), the Model LPPDK4 form presents a detailed list of campaign fund contributions in accordance with the provisions contained in the General Election Commission Regulation of the Republic of Indonesia Number 24 of 2018 concerning General Election Campaign

Table 1
Maximum Contributions from Other Parties

Origin of Contribution	Presidential and Vice Presidential Elections	Election of Members of the House of Representatives	Election of Senator
Individual	IDR 2,5 Billion	IDR 2,5 Billion	IDR 750 Million
Group	IDR 25 Billion	IDR 25 Billion	IDR 1,5 Billion
Non-Government Business Entities	IDR 25 Billion	IDR 25 Billion	IDR 1,5 Billion

Note. Source: Republik Indonesia, 2017

Funds (RI, 2018). Contributions from other parties must be accompanied by the identity of the donor, which includes:

a. Contributions from Other Individual Parties
   1) Contributor's Name;
   2) Contributor's Address;
   3) No. Phone Contributor;
   4) Contributor's ID number;
   5) Contributor's TIN;
   6) Form of Campaign Fund Contribution;
   7) Contribution Amount from each type of contribution;
   8) Contribution Total Amount;
   9) Information.
b. Contributions from Other Groups
   1) Group name;
   2) Group Address;
   3) No. Phone Group;
   4) ID number of group leader;
   5) Group Leader TIN;
   6) Form of Campaign Fund Contribution;
   7) Contribution Amount from each type of contribution;
   8) Contribution Total Amount;
   9) Information.
c. Contributions from other parties, non-governmental business entities
   1) Name of Non-Governmental Business Entity;
   2) Address of Non-Governmental Business Entity;
   3) Non-Governmental Business Entities;
   4) No. Identity of Non-Governmental Business Entities;
   5) TIN of Non-Governmental Business Entities;
   6) Form of Campaign Fund Contribution;
   7) Contribution Amount from each type of contribution;
   8) Contribution Total Amount;
   9) Information.

2.3.3. Data Recapitulation of Contributions from Other Parties

Based on the LPPDK4 model form data presented by the Election Supervisory Agency (Bawaslu), a data recapitulation is prepared as follows in Appendix A.

3. RESEARCH METHODOLOGY

This study applies the mixed-methods approach, which combines qualitative and quantitative approaches to analyze the tax potential of political contributions. Using mixed methods allows for a more comprehensive understanding of the relationship between campaign finance and tax compliance rather than relying on a single method.

According to Creswell and Plano Clark (2007), Mixed research methods is a research design with philosophical assumptions such as inquiry methods. As a methodology, it involves philosophical assumptions that guide the direction of data collection and analysis and a mix of quantitative and qualitative approaches in many phases of the research process. As a method, it focuses on collecting, analyzing, and mixing quantitative and qualitative data in one study. The main premise is that using a combination of quantitative and qualitative approaches provides a better understanding of the research problem than using either approach alone. (p. 5)

This research integrates mixed methods not merely to justify assumptions, but to find real evidence linking campaign finance and tax reporting. By combining statistical calculations with an analysis of financial reporting behavior, this study aims to reveal potential tax revenue from political contributions.

3.1 Qualitative Data Collection

Qualitative data serves as the basis for the quantitative findings by exploring the relationship between political contributions and tax evasion activity among non-compliant taxpayers. This study uses a literature review, including the OECD (2009) Report on Abuse of Charities for Money-Laundering and Tax Evasion, which examines cases of tax evasion related to political donations.

Other studies that strengthen this assertion have been shown by previous studies. In a cross-country investigation, Khlif and Amara (2019) examined the association between political connections and tax evasion, and they tested whether corruption level affects this relationship. Using a sample of 35 countries, including

Indonesia, they documented that political connections are positively associated with tax evasion, and this relationship becomes stronger for high corrupt environment.

In addition, this study also analyzes Indonesian tax regulations (Income Tax Law and General Provisions and Tax Procedures Law [UU KUP]) and election regulations. Direct interviews or surveys with political donors and tax auditors could not be conducted in this study because taxpayer data is strictly protected by tax confidentiality rules under Article 34 of the KUP Law. Therefore, qualitative analysis from previous studies, OECD reports, and tax laws is integrated to build the compliance testing model for the quantitative data.

3.2 Quantitative Data Collection

Analysis of potential tax calculations requires basic quantitative data, which can then be expressed, compared, processed, analyzed, and presented to the readers of this study.

The quantitative data required is secondary data obtained from the announcement homepage of the Bawaslu website https://bawaslu.go.id. Data in the Reports on the Receipt and Expenditure of Campaign Funds for Presidential and Vice Presidential Candidates and Political Parties Participating in the 2019 Election, consisting of reports on the receipt and expenditure of campaign funds for Election participants for Presidential and Vice Presidential Candidates Prabowo Subianto - Sandiaga Salahuddin Uno, Presidential and Vice Presidential Candidates Joko Widodo - Ma'ruf Amin, Work Party (Berkarya), Democratic Party, Indonesian Movement for Change Party (Garuda), Greater Indonesia Movement Party (Gerindra), Work Group Party (Golkar), People's Conscience Party (Hanura), National Democratic Party (Nasdem), National Mandate Party (PAN), Crescent Star Party (PBB), Indonesian Democratic Party of Struggle (PDIP), Indonesian Unity Party (Perindo), National Awakening Party (PKB), Indonesian Justice and Unity Party (PKPI), Prosperous Justice Party (PKS), United Development Party (PPP), and Indonesian Solidarity Party (PSI).

Apart from the Bawaslu website, the author also adapted quantitative data from the katadata.co.id website, which revealed that money circulation in the 2019 Election reached 189.9 trillion rupiah (Madjid & Zahwa, 2023). Quantitative data will be processed by comparing reported political donations with the corresponding tax returns and/or financial statements. A non-compliant taxpayer who acts as a political donor might report zero gross income in their tax return, even while making significant political contributions to general election contestants. As the political contribution report includes the contributor's name and TIN, any matching TIN found in the tax database will be synchronized. The two key variables used for tax potential computation are the total amount of political contributions and the reported business turnover in the donor's annual tax return.

As a complement to the quantitative data results, a computation of unreported contributions is also performed to provide a broader perspective on the tax potential of political contributions.

4. RESULTS AND DISCUSSIONS

This study analyzes tax compliance among political donors by recalculating the income tax that should be paid based on political contribution data and SPT records. The calculations follow applicable tax laws to assess the potential tax revenue that has not been reported. Additionally, an estimation is made of the ideal number of political contribution units that should have been reported during the 2019 General Election, based on the total financial circulation during the election.

4.1 Tax Potential

Based on the descriptive data in Table 2, there is an interesting pattern in the 2019 Election contributions. Candidate pair Jokowi-Amin received IDR 529,593,264,323, which is almost 90% of the total reported contributions of IDR 591,142,104,209, mostly coming from groups and non-government business entities. Meanwhile, six political parties (Gerindra, PAN, PBB, PDI-P, PKS, and PPP) reported zero contributions from other

parties. According to Hermanto (2020) and Mietzner (2015), many election participants and donors still prefer informal or cash funding outside the official campaign bank account, or the funding contributors are reluctant to report their tax identities as they do not want to give tax officials an indication of their true financial condition.

Table 2
Simulation of Calculation of Potential Corporate Income Tax on Political Contribution Data

Account	Nominal
Political Contributions	IDR 25,000,000,000
Reported Business Turnover	IDR 0
Corrected Business Turnover by DGT	IDR 25,000,000,000
Reported Business Expenses	IDR 0
Taxable Income	IDR 25,000,000,000
Corporate Income Tax Rate Article 17 of the Income Tax Law	25%
Corporate Income Tax payable	IDR 6,250,000,000

Note. Source: Author's Calculation

In carrying out the tax supervision function, a tax officer, either an Account Representative or a Tax Auditor, can compare data on SPT data with LPPDK4 data. Information on the amount of political contributions in LPPDK4 should be fairly reflected in the information in the Annual Tax Return, namely in the amount of business circulation, costs and/or assets. Of course, political contributions can also come from previous years' savings, loans, or income that has already been taxed. However, based on DGT Circular Letter No. SE-65/PJ/2013 on indirect audit methods, such as the net worth and source of funds approach (Direktorat Jenderal Pajak, 2013), if a taxpayer reports zero income and zero assets in their SPT while giving a huge political donation, and cannot prove the origin of the funds, tax officers can use the political contribution amount as an indicator of unreported income.

In addition, under Article 9 paragraph (1) letter g of the Income Tax Law, tax officers can also check if a company records political donations as business expenses, which must be corrected fiscally. The potential income in question can then be multiplied by the applicable tax rate to produce the amount of potential income tax that remains unpaid by taxpayers who make political contributions. To comply with taxpayer confidentiality under Article 34 of the KUP Law (RI, 1983a, 2009), Case 1 and Case 2 below are presented as hypothetical simulations using the maximum contribution limits allowed by Law No. 7 of 2017, assuming the donor reports zero income in their 2019 SPT and the origin of the funds comes from unreported income.

a) Case 1

ABC Limited Liability Company (LLC) provided contributions to the 2019 election participants, the presidential candidate Mr. DEF and vice presidential candidate Mr. GHI, in cash of IDR 25,000,000,000. Based on this simulation of Annual SPT data, it is assumed that PT ABC reports business circulation data of IDR 0 and has no reported savings or loans from previous years, by selecting the income tax calculation rate mechanism in accordance with Article 17 of the Income Tax Law (PPh), so that the Income Tax obligation paid is IDR 0.

Data on cash contributions of IDR 25,000,000,000 can be used as a basis for determining the circulation of unreported business without costs, so that IDR 25,000,000,000 can immediately become Taxable Income or the basis for calculating corporate income tax. By using the 2019 tax year corporate rate of 25% under Law No. 36 of 2008 (RI, 2008), the potential corporate income tax of this simulation is as shown below:

$$IDR\ 25{,}000{,}000{,}000 \times 25\% = IDR\ 6{,}250{,}000{,}000 \quad (1)$$

Thus, DGT has the right to collect ABC LLC's corporate income tax underpayment for the 2019 tax year of IDR 6,250,000,000.

b) Case 2

Mr. JKL made a contribution to the MNO Party as a 2019 election participant in cash of IDR 2,500,000,000. Based on this simulation of SPT data, it is assumed that Mr. JKL reported business circulation data of IDR 0 and has no reported

savings from previous years, by selecting the income tax calculation rate mechanism in accordance with Article 17 of the Income Tax Law, so that the Income Tax obligation paid is IDR 0.

Data on contributions amounting to IDR 2,500,000,000 can be used as a basis for determining the circulation of businesses that have not been reported, minus Non-Taxable Income (PTKP for a single taxpayer in 2019 of IDR 54,000,000), so that IDR 2,446,000,000 becomes Taxable Income or the basis for calculating personal income tax, with a potential corporate income tax as computed below in Table 3.

Table 3
Simulation of Calculation of Potential Personal Income Tax on Political Contribution Data

Account	Nominal
Political Contributions	IDR 2,500,000,000
Reported Business Turnover	IDR 0
Corrected Business Turnover by DGT	IDR 2,500,000,000
Reported Business Expenses	IDR 0
Non-Taxable Income (PTKP TK/0 2019)	IDR 54,000,000
Taxable Income	IDR 2,446,000,000
Personal Income Tax Rate Article 17 of the Income Tax Law	5% – 30% (progressive rates)
Income Tax Calculation	(IDR 50,000,000 X 5%) + (IDR 200,000,000 X 15%) + (IDR 250,000,000 X 25%) + (IDR 1,946,000,000 X 30%)
Personal Income Tax payable	IDR 678,800,000

Note. Source: Author's Calculation

Thus, DGT has the right to collect the underpayment of Mr. JKL's income tax for the 2019 tax year of IDR 678,800,000.

4.2 Unreported Contributions

The 2019 Election data that can be utilized by the Directorate General of Taxes for these research purposes is IDR 591,142,104,209, which is the accumulated amount of 628 political contributions. If averaged, the amount of political contributions per unit is IDR 941.301.083.

On the other hand, based on the total amount of money circulating during the 2019 Election of 189.9 trillion rupiah, and the total receipts of all 2019 Election participants of 3.2 trillion rupiah, there is an unrecorded money circulation gap of 186.7 trillion rupiah. It should be noted that the 189.9 trillion rupiah figure represents overall economic circulation during the election, which also includes state budget (APBN) spending for election organizers, candidates' personal funds, and public consumption. However, if we simulate a maximum assumption where this gap reflects uncaptured campaign activities, or even if only 5% to 10% of this gap (around 9.3 to 18.6 trillion rupiah) comes from unreported third-party donations, there are still thousands of contribution units (up to a theoretical maximum of

Table 4
Calculation of Unreported Political Contributions

Account	Nominal
Total Amount 628 Contributions from Other Parties	IDR 591,142,104,209
Average amount of Other Party Contributions per unit	IDR 941,301,083
Total Money Circulation during the 2019 Election	IDR 189,900,000,000,000
Total Campaign Fund Receipts 2019	IDR 3,200,000,000,000
Potential Unreported Campaign Fund Contributions	IDR 186,700,000,000,000
Potential Quantity of Contribution, if the amount per contribution is IDR 941,301,083	198,342 units of contribution

Note. Source: Author's Calculation

198,342 units in Table 4) that were not reported in LPPDK.

Besides tax avoidance motives, several economic, social, and cultural factors also influence why many political contributions are not reported. Economically, business donors worry that reporting their NPWP in LPPDK4 will trigger tax audits by the DGT. Socially and culturally, campaign practices in Indonesia still heavily rely on informal cash transactions, patronage, and direct handouts to voters (Aspinall & Sukmajati, 2016; Rafiudin & Hidajat, 2024), which cannot be recorded in official campaign finance reports.

5. CONCLUSION

Data on political contributions from external parties has significant potential to be used as a tax database resource, helping to identify unreported taxable income. By evaluating tax compliance among political donors, this study shows that campaign finance reports can help detect tax liabilities, with a potential revenue impact of up to IDR 6.25 billion per taxpayer involved in political contributions in the maximum simulation case. Furthermore, money circulation data from the 2019 General Election and official LPPDK reports indicate that a large number of campaign contributions remain unreported to Bawaslu, which raises concerns about tax compliance and highlights the need for better oversight mechanisms.

A key finding of this study is the potential link between political donations and tax evasion practices. Many donors might report zero taxable income while simultaneously making large financial contributions, suggesting possible tax non-compliance. Investigating these cases further, through tax audits or regulatory improvements, could reveal hidden taxable income and improve overall tax transparency.

6. IMPLICATIONS AND LIMITATIONS

Previous studies examining the relationship between political contributions and tax evasion are very limited. Since this study introduces a novel approach to calculating tax potential based on political contributions, the qualitative analysis alone may not fully explain the assumptions regarding political donors' intent to evade taxes. In addition, this study is limited by data availability and taxpayer confidentiality under Article 34 of the KUP Law, so the tax calculations are based on simulations rather than actual taxpayer audit results. The LPPDK4 data may also contain reporting bias because six political parties reported zero contributions.

On the other hand, general elections with their administrative document requirements have a lot of data that can be utilized to expand the Indonesian tax database. The research presented in this article only focuses on political contributions from other parties, whether by individuals, groups, or non-governmental business entities, as the element of campaign funds.

Other data that can be utilized is campaign fund expenditure transactions of the participants of the election. The participants' expenditure transactions can be verified by the transaction data of vendors or business actors whose services are used during the election campaign process. The election participants' expenditure data can be compared with information on business circulation in the SPT of business owners in the tax year relevant to the period during which the election campaign takes place.

Considering the existence of tax expiry provisions as regulated under Article 13 of the KUP Law, 2019, tax data could only be used for normal tax assessment until the end of 2024. Therefore, the 2019 analysis in this study serves as an evaluation model so that official decision-makers can immediately take steps so that the team of tax officers who oversee the field of supervision, such as *Account Representatives* and tax audit officers, can include data on contributions for the 2024 election, which is still open for tax assessment until 2029, in the monitoring or audit working papers.

The 2024 Indonesian general election was already held in 2024. Data on receipt and expenditure of campaign funds is also required to be submitted by all participants in the 2024 Election, but unfortunately only aggregate data on receipt and expenditure of campaign funds can be accessed publicly on the Bawaslu website. To access detailed data on receiving contributions

from other parties, an official data request is required. The Directorate General of Taxes can request data for the 2024 Election or a data exchange cooperation agreement if necessary to obtain data on receipts and expenditures of political contributions for the 2024 Election, which can be used to expand the tax database.

Apart from that, Bawaslu is also expected to increase its supervision to encourage and force election participants to provide data on campaign fund contributions in the actual amount and quantity, so that more taxation data on the political contribution receipts can be revealed.

To improve the accuracy of campaign fund reports, supervision and sanctions under Law No. 7 of 2017 and Bawaslu Regulation No. 15 of 2023 must also be strictly enforced. Under Article 338 of Law No. 7 of 2017, election participants who do not submit LPPDK face administrative sanctions in the form of cancellation as elected candidates. Furthermore, under Articles 339, 496, 497, and 525 of Law No. 7 of 2017, participants or donors who intentionally provide false campaign finance reports or exceed donation limits are subject to criminal imprisonment and/or fines, and must surrender the excess donations to the State Treasury. Since Public Accounting Firm (KAP) audits on LPPDK only last for 30 days and use agreed-upon procedures, Bawaslu needs stronger investigative audit authority together with the Indonesian Financial Transaction Reports and Analysis Center (PPATK) and the DGT to verify the real origin of campaign donations.

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APPENDICES

Appendix A
Amount of Contributions from Other Parties

No	Election Participants	Total Contributions from Other Parties							
		Individual		Group		Non-Government Business Entities		Total Contributions	Total Units
		IDR	Units	IDR	Units	IDR	Units		
1	Prabowo-Sandiaga Uno	671,01,.390	59	1,025,495,510	29	-	-	1,696,507,900	88
2	Jokowi-Amin	23,893,923,794	282	254,978,621,129	22	250,720,719,400	47	529,593,264,323	351
3	Berkarya	1,200,000,000	1	-	-	-	-	1,200,000,000	1
4	Demokrat	7,158,137,000	5	-	-	-	-	7,158,137,000	5
5	Garuda	400,000,000	5	-	-	-	-	400,000,000	5
6	Gerindra	-	-	-	-	-	-	-	-
7	Golkar	100,000,000	1	-	-	395,000,000	1	495,000,000	2
8	Hanura	13,000,000	1	9,522,500,000	1	-	-	9,535,500,000	2
9	Nasdem	-	-	-	-	1,000,000,000	1	1,000,000,000	1
10	PAN	-	-	-	-	-	-	-	-
11	PBB	-	-	-	-	-	-	-	-
12	PDI-P	-	-	-	-	-	-	-	-
13	Perindo	-	-	-	-	16,497,617,400	1	16,497,617,400	1
14	PKB	1,300,000,000	26	-	-	7,425,000,000	1	8,725,000,000	27
15	PKPI	4,761,004,000	6	-	-	-	-	4,761,004,000	6
16	PKS	-	-	-	-	-	-	-	-
17	PPP	-	-	-	-	-	-	-	-
18	PSI	3,809,570,046	130	-	-	6,270,503,540	9	10,080,073,586	139
	Total	43,306,647,230	516	265,526,616,639	52	282,308,840,340	60	591,142,104,209	628

Note. Source: Bawaslu (2019)

Appendix B
Snapshot of Individual Contributions from Other Parties

NO	ASAL SUMBANGAN DANA KAMPANYE	BENTUK SUMBANGAN DANA KAMPANYE					JUMLAH (Rp)	KETERANGAN
		UANG	BARANG		JASA			
		(Rp)	(Rp)	(Unit)	(Rp)	(Bentuk)		
3.	Sumbangan Pihak Lain Perseorangan	1.200.000.000	0	0 Item	0	0 Jasa	1.200.000.000	
	Nama Penyumbang: [redacted] Alamat Penyumbang: [redacted] No. Telp. Penyumbang: [redacted] No. Identitas Penyumbang: [redacted] No. NPWP Penyumbang: [redacted]	200.000.000	0	0 Item	0	0 Jasa	200.000.000	
	Nama Penyumbang: [redacted] Alamat Penyumbang: [redacted] No. Telp. Penyumbang: [redacted] No. Identitas Penyumbang: [redacted] No. NPWP Penyumbang: [redacted]	1.000.000.000	0	0 Item	0	0 Jasa	1.000.000.000	

BAWASLU
BADAN PENGAWAS PEMILIHAN UMUM

Note. Source: Bawaslu (2019)

Appendix C
Snapshot of Contributions from Other Parties of Non-Government Business Entities

5	Sumbangan Pihak Lain Badan Usaha Non Pemerintah	57.427.990.800	187.319.153.000	21 Item	5.973.575.600	11 Jasa	250.720.719.400	
	Nama Badan Usaha Non Pemerintah: [redacted] Alamat Badan Usaha Non Pemerintah: [redacted] No. Telp. Badan Usaha Non Pemerintah: [redacted] No. Identitas Badan Usaha Non Pemerintah: [redacted] No. NPWP Badan Usaha Non Pemerintah: [redacted]	7.499.975.000	0	0 Item	0	0 Jasa	7.499.975.000	
	Nama Badan Usaha Non Pemerintah: [redacted] Alamat Badan Usaha Non Pemerintah: [redacted] No. Telp. Badan Usaha Non Pemerintah: [redacted] No. Identitas Badan Usaha Non Pemerintah: [redacted] No. NPWP Badan Usaha Non Pemerintah: [redacted]	2.000.000.000	0	0 Item	0	0 Jasa	2.000.000.000	

BAWASLU
BADAN PENGAWAS PEMILIHAN UMUM

Note. Source: Bawaslu (2019)