

Implementation of the Political Party Financial Assistance Policy at the Central Executive Board of the Prosperous Justice Party (PKS)

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Referring to the Audit Report (LHP) of the Audit Board of the Republic of Indonesia (BPK RI) for the 2022 Fiscal Year, it is stated that almost all political parties at the national, provincial, and regency/city levels in Indonesia exhibit the same issue, namely the inadequate implementation of financial assistance policies. This means that the management, accountability, and utilization of political party financial assistance have not been carried out in accordance with the prevailing laws and regulations. This study employed a qualitative research method with a descriptive approach. Data collection techniques included observation, interviews, and documentation. The informants in this study were the Director of Domestic Politics of the Ministry of Home Affairs, the Head of the Sub-Directorate for the Facilitation of Political Party Institutions, the Secretary General of the Prosperous Justice Party (PKS), the General Treasurer of the Central Executive Board (DPP) of PKS, the Financial Staff of the DPP PKS, and the BPK Audit Team. The results of this study indicate that: The implementation of the policy regarding the use of political party financial assistance, in terms of communication, resources (human resources and budget), bureaucratic structure, and disposition within the Central Executive Board of the Prosperous Justice Party, has not been effective and has not adequately supported the implementation of the use of political party financial assistance. Supporting factors include: (a) the availability of a legal framework regulating procedures for reporting accountability in the use of political party financial assistance; (b) the availability of sanctions; (c) the existence of a political party financial assistance audit team; (d) the availability of advanced technology; and (e) support from community elements incorporated in Non-Governmental Organizations (NGOs). Meanwhile, the inhibiting factors include: (a) the absence of clear percentage allocations for the use of political party financial assistance; (b) the absence of a special government institution specifically tasked with supervising, guiding, and socializing political parties; (c) the low quality and quantity of human resources; (d) the lengthy chain in the distribution of financial assistance; and (e) the financial assistance provided by the government to political parties is considered insufficient and inadequate.

Keywords: Implementation, Finance, and Political Parties.

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1. Introduction

Indonesia has a political system aimed at fulfilling public interests. Referring to the opinion of Indrawan, a political system is defined as a collection or entirety of various state activities and interactions between the government and society in the policy-making process related to meeting public needs in all sectors. In relation to the political system, Djuyandi argues that one of its main components is political infrastructure in the form of political parties, which carry out functions such as providing political education for members and society, accommodating public aspirations, creating national unity and integrity, and improving public welfare.

The statement above is in line with Law Number 2 of 2008 concerning Political Parties, which states that the functions of political parties are as a means of: 1) political education; 2) creating a conducive climate; 3) absorbing, collecting, and channeling public political aspirations in formulating and determining state

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policies; 4) encouraging the political participation of Indonesian citizens; and 5) political recruitment. The constitutional basis for the establishment of political parties in Indonesia is Article 28E paragraph (3) of the 1945 Constitution, which states that every person has the right to freedom of association, assembly, and expression. This indicates that political parties have a fundamental role and function in the life of a democratic nation.

Since the Reform Era, the presence of political parties in Indonesia has flourished significantly. In other words, the establishment of new political parties in General Elections has resulted in a multi-party system that continues to this day. Various political parties have been formed, each carrying different interests. Some political parties advocate for labor interests, while others represent religious groups, health issues, public welfare, and many other societal concerns, all claiming to represent the interests of the people.

Based on the explanation above, it can be assumed that political parties play a highly strategic and important role in democratic governance because they serve as a bridge between society and the government. As organizations that exist within society, political parties are able to absorb and formulate public interests. Furthermore, as organizations whose members occupy positions in legislative and executive institutions, political parties are capable of conveying and advocating public interests so that they can be properly accommodated by the government through policies formulated by the state, thereby ensuring that the interests and needs of society are fulfilled.

The distribution of seats and financial assistance for the Central Executive Boards in 2023 illustrates that the Central Executive Board of the Indonesian Democratic Party of Struggle (PDI-P) ranked first as the recipient of political party financial assistance from the State Budget (APBN) because it obtained the highest number of votes in the 2019–2024 General Election for the House of Representatives (DPR RI). This was followed by other parties, namely the Golkar Party, the Great Indonesia Movement Party (Gerindra), the National Democratic Party (NasDem), the National Awakening Party (PKB), the Democratic Party, the Prosperous Justice Party (PKS), the National Mandate Party (PAN), and lastly the United Development Party (PPP), which received the fewest votes compared to other political parties.

In general, the audit results of the Audit Board of the Republic of Indonesia (BPK RI) found that the compliance of the Central Executive Boards of Political Parties with prevailing laws and regulations in the use of political party financial assistance expenditures during the last three years, namely the 2021, 2022, and 2023 fiscal years, remained low and had not been implemented in accordance with applicable regulations.

The Functional Accountability Reports (SPJ) for the 2021–2023 Fiscal Years of the Central Executive Boards of Political Parties indicate that, based on the Functional Accountability Reports cited from the Directorate General of Politics and General Government of the Ministry of Home Affairs (2023), the average percentage of political party financial assistance allocated by each Central Executive Board was more dominantly used for secretariat operational activities rather than political education. This condition clearly contradicts existing regulations, as Law Number 2 of 2011 concerning Political Parties states that the use of political party financial assistance funds should prioritize political education over secretariat operational activities.

This research focuses on the Central Executive Board of the Prosperous Justice Party (PKS). The reason for selecting PKS as the object of this study is based on evidence from reports on the use of political party financial assistance audited by the BPK RI audit team for the 2021, 2022, and 2023 fiscal years, which revealed that the percentage of financial assistance funds used by PKS was more dominantly allocated to secretariat operational activities rather than political education.

The Audit Report (LHP) of the PKS Central Executive Board for the 2022 Fiscal Year illustrates that there

were several problems related to the use of financial assistance within PKS. Among these issues were findings that reports on the use of financial assistance for the 2022 fiscal year were not adequately supported by valid purchase receipts in accordance with prevailing regulations, and there were allegations that purchase prices exceeded applicable accounting standards. Another issue was that PKS used political party financial assistance funds more dominantly for secretariat operational expenditures.

Furthermore, the report on the use of financial assistance funds by the PKS Central Executive Board for the 2022 Fiscal Year was not publicly accessible, indicating a lack of transparency in the management of the financial assistance received. In addition, PKS was late in submitting its accountability report for the 2022 fiscal year, claiming that the delay was due to revisions and restructuring of the financial assistance report.

The problems above, related to the lack of transparency and delays in submitting financial reports, are inconsistent with Law Number 2 of 2011 concerning Political Parties, Article 39, which states that: (1) the financial management of political parties must be carried out transparently and accountably; (2) such financial management must be audited by a public accountant every year and announced periodically; and (3) political parties are required to prepare financial reports for audit purposes, including: a) budget realization reports; b) balance sheets; and c) cash flow reports.

The phenomenon above is also in line with the opinion of Fadli Zon, a politician from the Gerindra Party, as reported on the Kompas.com website, who stated that democracy requires substantial funding. According to Fadli Zon, this issue deserves attention because there is growing public skepticism toward political parties and many party cadres involved in corruption cases. He further stated that party treasurers should routinely report the use of such funds, while the Audit Board of Indonesia (BPK) should conduct audits and impose sanctions on political parties involved in corrupt practices.

Based on the problems described above, the researcher is interested in examining more deeply the extent to which the implementation of political party financial assistance policies, particularly within the Central Executive Board of the Prosperous Justice Party (PKS), has been carried out. This issue is considered important because the purpose of government financial assistance to political parties is to maintain the independence of political parties so that they are not dependent on contributions from other donors. Consequently, political parties can focus more on advocating and prioritizing the interests of the people.

2. Methodology

This study employed a qualitative research method with a descriptive approach and an inductive perspective. Qualitative research is conducted to obtain in-depth and comprehensive data and information regarding the problems or objects being studied, which are then described and analyzed based on relevant theories. Accordingly, this research was intended to obtain data and information regarding: a) the implementation of policies on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party (PKS), and b) the supporting and inhibiting factors in the implementation of policies on the use of political party financial assistance within the Central Executive Board of PKS.

To obtain data in this study, data collection techniques were carried out through observation, interviews, and documentation. According to Emzir, data sources are divided into two types, namely primary data and secondary data. In collecting the data, the researcher used informants/respondents as sources of information because this study applied a qualitative research approach. In general, informants are individuals who provide data, possess knowledge, and have experience related to the research problem under investigation. The informants or sources of information selected in this study were considered capable of representing and relating to the research problems examined.

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Sugiyono states that data analysis is the process of systematically searching and organizing data obtained from interviews, field notes, and other materials so that they can be easily understood and their findings can be communicated to others. Furthermore, Creswell elaborates the steps of data analysis in greater detail as follows:

1. Processing and preparing the data for analysis.
2. Categorization. At this stage, the researcher classified the data based on the observed and investigated problem items, then categorized secondary data and field data. Subsequently, the researcher connected the data sets in order to obtain relevant meanings.
3. Conducting a more detailed analysis through data coding. Coding is the process of organizing materials or information into segments of writing before interpreting them. In this coding process, the researcher combined predetermined codes with codes that emerged from the information obtained.
4. Applying the coding process to describe settings, individuals, categories, and themes to be analyzed. At this stage, the researcher created codes to describe all information and then analyzed them.
5. Presenting how these descriptions and themes would be reconstructed in qualitative narratives or reports. This narrative approach may include discussions of chronological events, specific themes, or the relationships among themes.
6. The final step involved interpreting or assigning meaning to the data. This stage helped the researcher reveal the essence of an idea. Interpretation could also involve meanings derived from comparisons between research findings and information from the literature.

3. Research Findings and Discussion

Research Findings and Discussion

The findings of this study describe the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party (PKS), as well as the supporting and inhibiting factors affecting the implementation of the policy. The research findings are elaborated as follows:

Implementation of the Policy on the Use of Political Party Financial Assistance within the Central Executive Board of the Prosperous Justice Party

In analyzing the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party, the researcher adopted the theory of Edward III (as cited in Winarno), which states that there are four variables influencing the implementation of public policy, namely: a) communication, b) resources, c) bureaucratic structure, and d) disposition. The findings related to the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party are described in detail as follows:

a. Communication Aspect (Publication of Political Party Financial Reports and Socialization of Political Party Funds)

The research findings indicate that the communication aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party resulting from the 2019–2024 general election. This can be observed from the fact that out of the nine Central Executive Boards of political parties receiving political party financial assistance during the 2022 Fiscal Year, only five political parties (55.5%) had published their financial reports, namely PDI-P, Golkar Party, Gerindra Party, NasDem Party, and the Democratic Party. Meanwhile, the remaining four Central Executive Boards of political parties (44.5%) had not published their financial assistance reports to the public, namely PKB, PKS, PAN, and PPP.

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This indicates that several Central Executive Boards of political parties, including the Central Executive Board of PKS as recipients of financial assistance during the 2022 Fiscal Year, were considered insufficiently transparent in reporting both the receipt and expenditure of financial assistance funds. This condition contradicts Law of the Republic of Indonesia Number 2 of 2011 concerning Political Parties, Article 39, which states that: (1) the financial management of political parties must be conducted transparently and accountably; and (2) the financial management referred to in paragraph (1) must be audited by a public accountant every year and announced periodically. The phrase “announced periodically” means that the reports must be published annually through mass media. Furthermore, Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 36 of 2018 concerning Procedures for Calculation, Budgeting in the Regional Budget (APBD), Administrative Order of Submission, Distribution, and Accountability Reports on the Use of Political Party Financial Assistance, Article 36, states that accountability reports on political party financial assistance must be open and accessible to the public.

In addition, it was found that socialization activities, such as technical guidance related to political party financial assistance for members and administrators of the Central Executive Boards of political parties, were not optimally conducted by relevant institutions such as the Ministry of Home Affairs and the Audit Board of Indonesia (BPK). During 2022, only one socialization activity was conducted. The purpose of this technical guidance was to improve the understanding of members and administrators of political party central boards regarding the management of financial assistance in accordance with prevailing laws and regulations. Political party central boards are obligated to submit accountability reports on the receipt and expenditure of financial assistance funds from the State Budget (APBN) to the government after examination by the Audit Board of Indonesia (BPK). Political parties violating these provisions are subject to administrative sanctions in the form of suspension of APBN financial assistance until the report is submitted to the government within the relevant fiscal year.

b. Resource Aspect (Adequate Budget, Human Resources of Verification Teams, and Human Resources of Political Party Financial Management Teams)

The results of the research and interviews suggest that budgetary resources have not sufficiently supported the implementation of the policy on the use of political party financial assistance within the Central Executive Boards of political parties during the 2019–2024 period. The findings and interviews indicate that the amount of political party financial assistance is inadequate both qualitatively and quantitatively. Based on data from the Directorate General of Politics and General Government of the Ministry of Home Affairs in 2023, the Central Executive Boards of political parties, including the Prosperous Justice Party (PKS), received annual financial assistance amounting to IDR 11,493,663,000, allocated for political education and secretariat operational activities.

Due to the limited budget, the use of financial assistance was not prioritized for political education but was instead more focused on office operational activities, such as purchasing office stationery, conducting internal secretariat meetings, official travel, transportation, procurement of inventory goods (furniture, computers, photocopy machines), office rental, telephone services, internet, electricity, drinking water, postal and giro services, correspondence, print and electronic media, maintenance of office inventory equipment, and maintenance of electronic secretariat equipment.

Similarly, the human resource aspect was also found to inadequately support the implementation of the policy on the use of political party financial assistance within the Central Executive Boards of political parties during the 2019–2024 period. From the perspective of the Ministry of Home Affairs, the human resources assigned as verification teams and those responsible for managing, receiving, and distributing the funds had already formed collaborative teams to ensure the successful distribution of political party financial

assistance.

However, from the perspective of the nine Central Executive Boards of political parties, including the Prosperous Justice Party examined in this study, they did not yet possess expert personnel, verification teams, or specialized teams dedicated to managing political party financial assistance. Overall, the Central Executive Boards of political parties, including PKS, only relied on party cadres who generally lacked sufficient knowledge and skills related to accountability reporting for the use of political party financial assistance. This ultimately contributed to delays in submitting accountability reports on the use of political party financial assistance funds.

c. Research Findings on the Bureaucratic Structure Aspect (SOPs for Political Party Funds, Accountability of Political Party Funds, and the Use of Political Party Funds in Accordance with Their Objectives)

Based on the research findings, the bureaucratic structure aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party (PKS). Although the policy on political party financial assistance already has Standard Operating Procedures (SOPs) or policy standards, meaning that there are legal frameworks and regulations governing the management of political party financial assistance, such as Law of the Republic of Indonesia Number 2 of 2008 concerning Political Parties, Government Regulation Number 1 of 2018 concerning the Second Amendment to Government Regulation Number 5 of 2009 concerning Financial Assistance to Political Parties, and Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 36 of 2018 concerning Procedures for Calculation, Budgeting in the Regional Budget (APBD), Administrative Procedures for Submission, Distribution, and Accountability Reports on the Use of Political Party Financial Assistance, the objectives of these regulations have not been properly implemented by political parties.

The phenomenon above can be seen from the slow process of receiving political party financial assistance from the government. Political party activities and accountability reporting to the government are conducted at the beginning of the fiscal year, namely in January; however, political parties only receive the disbursement in May–June of the same fiscal year. This situation refers to the regulations requiring that applications for political party financial assistance be submitted in January, while the process takes almost one month because it must first be verified by the Ministry of Home Affairs verification team. Subsequently, the Audit Board of Indonesia (BPK) conducts an examination of the accountability report for the use of funds from the previous fiscal year. Only after fulfilling these requirements can the disbursement be processed.

The stages of distribution and receipt of political party financial assistance, as stipulated in Article 14 paragraph (1) of Minister of Home Affairs Regulation Number 36 of 2018, state that “Political Party administrators at the central level submit applications for political party financial assistance to the Minister of Home Affairs through the Director General of Politics and General Government, with copies submitted to the Minister of Finance, the Minister of Law and Human Rights, and the Chairperson of the General Election Commission (KPU).” Furthermore, the same regulation states that “the Minister of Home Affairs through the Directorate General of Politics and General Government submits a request for the disbursement of financial assistance to the general cash account of political parties at the central level to the Minister of Finance by attaching the minutes of verification of administrative completeness.”

Another issue is that the prevailing laws and regulations governing the management of political party financial assistance state that such assistance should be prioritized for carrying out political education for political party members and society. In addition to political education, financial assistance may also be used

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for political party secretariat operations. This means that the regulations mandate that the use of financial assistance funds should be “prioritized” for political education. However, in practice, the audit findings of the BPK RI revealed that the nine Central Executive Boards of political parties during the 2019–2024 fiscal period, including the Central Executive Board of the Prosperous Justice Party, predominantly used political party financial assistance for secretariat operational activities rather than prioritizing political education programs.

The findings further indicate that the Central Executive Board of the Prosperous Justice Party during the 2021–2022 fiscal years exhibited the same pattern, namely prioritizing secretariat operational activities over political education. In the 2021 fiscal year, 41% of political party financial assistance was allocated for political education, while 59% was used for secretariat operational activities. Furthermore, in the 2022 fiscal year, 44% was allocated for political education, while 56% was used for secretariat operational activities. This condition clearly contradicts Law of the Republic of Indonesia Number 2 of 2011 concerning Political Parties, Article 43 paragraph (3a), which states that financial assistance from the State Budget (APBN) or Regional Budget (APBD) must be prioritized for carrying out political education for political party members and the public.

Moreover, this condition is also inconsistent with Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 36 of 2018 concerning Procedures for Calculation, Budgeting in the Regional Budget (APBD), Administrative Procedures for Submission, Distribution, and Accountability Reports on the Use of Political Party Financial Assistance, Article 27, which states: (1) financial assistance to political parties is prioritized for conducting political education for political party members and society; and (2) in addition to political education, financial assistance may also be used for political party secretariat operational activities. The phenomenon of the Central Executive Board of the Prosperous Justice Party during the 2021–2022 fiscal years prioritizing secretariat operational activities over political education occurred because the laws and regulations serving as guidelines for managing political party financial assistance do not specify the quantitative allocation of financial assistance usage. Instead, they only provide a qualitative description by using the term “priority.”

d. Research Findings on the Disposition Aspect (Strictness of Sanctions for Violating Political Parties and Supervision of Policy Implementation)

Based on the results of the research and interviews, it can be assumed that the disposition aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party. This can be seen from the fact that among the nine Central Executive Boards of political parties receiving political party financial assistance, only five Central Executive Boards (55.6%) submitted their accountability reports for the use of political party financial assistance for the 2022 period on time, while four Central Executive Boards (44.4%), including the Central Executive Board of the Prosperous Justice Party, were late in submitting their accountability reports.

This condition clearly contradicts Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 36 of 2018 concerning Procedures for Calculation, Budgeting in the Regional Budget (APBD), Administrative Procedures for Submission, Distribution, and Accountability Reports on the Use of Political Party Financial Assistance. Article 31 states that: (1) political parties are required to prepare accountability reports on financial receipts and expenditures sourced from APBN or APBD financial assistance funds; and (2) accountability reports must include a recapitulation of the realization of receipts and expenditures of political party financial assistance as well as details of expenditure realization for each activity. Furthermore, Article 32 mandates that political parties must submit accountability reports on financial receipts and

expenditures sourced from APBN or APBD funds no later than one month after the end of the fiscal year to the Audit Board of Indonesia (BPK) for examination.

Furthermore, the research findings and interviews suggest that the sanctions and supervision carried out by the relevant institutions have not been effectively implemented. This is evident from the fact that Central Executive Boards of political parties that were late in submitting accountability reports on receipts and expenditures sourced from APBN financial assistance still continued to receive political party financial assistance. Likewise, supervision and guidance conducted by the relevant institutions have not been carried out optimally and effectively.

Referring to Minister of Home Affairs Regulation Number 36 of 2018 concerning Procedures for Calculation, Budgeting in the Regional Budget (APBD), Administrative Procedures for Submission, Distribution, and Accountability Reports on the Use of Political Party Financial Assistance, Article 33 states that: (1) political parties that violate the provisions by exceeding the deadline or failing to submit accountability reports to the Audit Board of Indonesia, as referred to in Article 32, shall be subject to administrative sanctions in the form of not being granted APBN or APBD financial assistance in the relevant fiscal year until the accountability report has been audited by the Audit Board of Indonesia; and (2) the examination of the accountability report referred to in paragraph (1) shall be conducted in the following fiscal year.

Supporting and Inhibiting Factors in the Implementation of the Policy on the Use of Political Party Financial Assistance within the Central Executive Board of the Prosperous Justice Party

The following section presents the research findings regarding the supporting and inhibiting factors in the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party (PKS), as follows:

a. Supporting Factors in the Implementation of the Policy on the Use of Political Party Financial Assistance within the Central Executive Board of the Prosperous Justice Party

The research findings indicate that the supporting factors in the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party include the following:

1. The availability of legal frameworks, regulations in the form of Minister of Home Affairs Regulations, and other laws and regulations governing the procedures for accountability reporting in the use of political party financial assistance, as well as technical guidelines for managing political party financial assistance.
2. The availability of sanctions, namely the suspension of financial assistance in the following year if political parties are late in submitting or fail to prepare accountability reports on the use of political party financial assistance. The existence of such sanctions is expected to create a deterrent effect for political parties that fail to comply with prevailing laws and regulations.
3. The availability of audit teams or special institutions with the duties and functions of evaluating the receipt and expenditure of political party financial assistance, namely the Audit Board of Indonesia (BPK), in order to improve accountability and minimize misuse of political party financial assistance funds.
4. The availability of advanced technology and media platforms, including print media, mass media, social media (websites, Facebook, Instagram), and electronic media, which can be utilized by political parties to ensure openness in the use of political party financial assistance. These platforms can serve as channels for publishing reports on the receipt and expenditure of political party financial assistance so that the use of such funds becomes open, transparent, and publicly accessible.

5. The availability of support from community groups incorporated within Non-Governmental Organizations (NGOs), which can monitor and supervise the use of political party financial assistance. Such support is expected to improve accountability, compliance, and awareness among political parties in reporting the accountability of political party financial assistance in accordance with prevailing laws and regulations.

b. Inhibiting Factors in the Implementation of the Policy on the Use of Political Party Financial Assistance within the Central Executive Board of the Prosperous Justice Party

The research findings also indicate several inhibiting factors in the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party, including the following:

1. The absence of clear regulations regarding the percentage allocation for the use of political party financial assistance. Existing laws and regulations do not specifically detail how much funding should be allocated to political education activities and how much should be allocated to secretariat operational activities. The regulations only state that the funds should be “prioritized” for political education, thereby creating opportunities for political parties to use the funds predominantly for secretariat operational activities.
2. The absence of a specialized government institution specifically responsible for supervising, guiding, and conducting socialization activities for political parties receiving financial assistance. This condition affects the low level of awareness and compliance among political parties in managing and reporting financial assistance in accordance with prevailing laws and regulations.
3. The low quality and quantity of human resources possessing specialized skills in managing political party financial assistance. In other words, political parties still lack independence in preparing accountability reports because they do not yet have competent human resources and often rely on third parties to prepare accountability reports.
4. The absence of strict and binding sanctions for political parties that are late in submitting or fail to report the receipt and expenditure of political party financial assistance. Existing sanctions are limited to the suspension of financial assistance, which has not created a sufficient deterrent effect for political parties committing violations in reporting and accountability processes.
5. The lengthy bureaucratic chain in the distribution of financial assistance from the government to the Central Executive Boards of political parties, resulting in the disbursement of financial assistance only occurring in May–June, even though political party activities have already begun since the start of the fiscal year in January.
6. The amount of government financial assistance to political parties, with an increase of IDR 1,000 per valid vote, is considered insufficient and inadequate to fulfill the operational needs of party secretariats.
7. Political parties submitting accountability reports on the use of political party financial assistance to the Audit Board of Indonesia (BPK RI) still encounter deficiencies, particularly regarding evidence of political party activities. The limited knowledge of political parties in preparing accountability reports is caused by the lack of socialization and guidance provided by BPK RI and other related institutions.

Analysis of the Implementation of the Policy on the Use of Political Party Financial Assistance within the Central Executive Board of the Prosperous Justice Party

In analyzing the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party, the researcher adopted Edward III's theory (as cited in Winarno), which includes four dimensions: a) communication, b) resources, c) bureaucratic structure, and d) disposition. The discussion of the research findings related to the implementation of the

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policy is described in detail as follows:

a. Analysis of the Communication Aspect

The findings and interviews indicate that the communication aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party during the 2019–2024 general election period. This can be observed from the fact that among the nine Central Executive Boards of political parties receiving political party financial assistance during the 2022 Fiscal Year, only five political parties (55.5%) had published their financial reports, namely PDI-P, Golkar Party, Gerindra Party, NasDem Party, and the Democratic Party. Meanwhile, the remaining four Central Executive Boards of political parties (44.5%), namely PKB, PKS, PAN, and PPP, had not yet published reports on the use of financial assistance funds to the public.

This indicates that several Central Executive Boards of political parties, including the Central Executive Board of PKS as recipients of financial assistance during the 2022 Fiscal Year, lacked transparency in reporting both the receipt and expenditure of financial assistance funds. This condition contradicts Law of the Republic of Indonesia Number 2 of 2011 concerning Political Parties, Article 39, which states that: (1) the financial management of political parties must be conducted transparently and accountably; and (2) such financial management must be audited by a public accountant every year and announced periodically. The phrase “announced periodically” means that the reports must be published annually through mass media. Furthermore, according to Dwiyanto, there are at least ten dimensions or actual conditions expected to exist in transparent public service implementation, namely:

1. The management and implementation of public services must be informed and easily accessible to the public.
2. Public service procedures must be simple, uncomplicated, easy to understand, and easy to implement, and should be presented in the form of flowcharts displayed in service areas.
3. Technical and administrative service requirements must be clearly communicated to the public.
4. Details and certainty of service costs must be clearly communicated to the public. Service costs include all fees and their details, regardless of their designation, as compensation for public services, with the amount and payment procedures determined by authorized officials in accordance with prevailing regulations. Such details must be displayed clearly near service counters.
5. Certainty regarding the completion time of services must be clearly communicated to the public.
6. Officials or officers authorized and responsible for providing services must be formally appointed through official decrees. These officials must also be responsible for resolving complaints.
7. Service locations must be clear, easily accessible, and equipped with adequate facilities and infrastructure.
8. Public service standards must be realistic and published to the public.
9. Service information must be published and socialized through various media.
10. Service commitments must be clearly stated in written form.

In addition, it was found that socialization activities in the form of technical guidance related to political party financial assistance for members and administrators of the Central Executive Boards of political parties were not optimally conducted by relevant institutions such as the Ministry of Home Affairs and the Audit Board of Indonesia (BPK). During 2022, only one socialization activity was conducted. The purpose of this technical guidance was to improve the understanding of political party administrators and members regarding the management of financial assistance in accordance with prevailing laws and regulations. Political party central boards are obligated to submit accountability reports on financial receipts and expenditures sourced from the State Budget (APBN) to the government after being audited by the Audit Board of Indonesia (BPK). Political parties violating these provisions are subject to administrative sanctions

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in the form of suspension of APBN financial assistance until the reports are submitted to the government within the relevant fiscal year.

The findings above indirectly illustrate the importance of socialization and educational activities concerning political party financial assistance, as regulated under Law Number 2 of 2011 concerning Political Parties. Through socialization and guidance from relevant institutions, political parties, including the Central Executive Board of the Prosperous Justice Party, are expected to better understand the procedures for the proper use and management of political party financial assistance funds.

b. Analysis of the Resource Aspect

The research findings and interviews above suggest that the resource aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the Central Executive Boards of political parties during the 2019–2024 period. From the perspective of the Ministry of Home Affairs, the resources assigned to manage, receive, distribute, and verify political party financial assistance have already been organized into collaborative teams to ensure the successful distribution of political party financial assistance funds.

The government institution responsible for distributing political party financial assistance funds at the central level is the Directorate General of Politics and General Government within the Ministry of Home Affairs. In accordance with Regulation of the Minister of Home Affairs Number 36 of 2018 concerning Procedures for Calculation, Budgeting in Regional Revenue and Expenditure Budgets, and Administrative Procedures for Submission, Distribution, and Accountability Reporting of Political Party Financial Assistance, Article 24 paragraph (1) states that the Minister, through the Director General of Politics and General Government, submits requests for the distribution of financial assistance to the general cash accounts of political parties at the central level to the Minister of Finance by attaching the minutes of verification results regarding administrative completeness.

The government officials responsible for managing financial assistance to political parties within the Ministry of Home Affairs must possess legal authority and a thorough understanding of policies and regulations related to the procedures for distributing funds to political parties. The Ministry of Home Affairs officials tasked with managing and distributing political party financial assistance possess legal authority through decrees issued by the Director General on behalf of the Minister, enabling them to work effectively and systematically. In addition, there are verification teams and distribution teams, all established through Ministerial Decrees and assigned specific responsibilities ranging from receiving reports, processing financial assistance requests from political parties, verifying data, and ultimately distributing funds to political parties. Each team has distinct responsibilities and legally binding authority.

However, from the perspective of the nine Central Executive Boards of political parties, including the Prosperous Justice Party (PKS), which were used as research samples, these organizations do not yet possess expert personnel, verification teams, or specialized units dedicated to managing political party financial assistance. Overall, the Central Executive Boards of political parties, including PKS, rely mainly on party cadres who lack sufficient knowledge and skills related to accountability reporting for the use of political party financial assistance. This condition ultimately contributes to delays in submitting accountability reports on the use of political party financial assistance funds.

Another issue is that, in general, members of the Central Executive Boards of political parties, including PKS, who are assigned to the financial division and responsible for managing political party financial assistance, have limited understanding of the regulations and procedures related to the use and accountability of government financial assistance. Furthermore, the mechanism for preparing accountability

reports faces obstacles due to the limited technical guidance (bimbingan teknis) provided by the Audit Board of Indonesia (BPK) to party members. This lack of guidance creates difficulties for political party members in preparing reports and may affect the disbursement of financial assistance in subsequent years if previous reports do not comply with existing regulations.

In order to achieve organizational objectives, qualified human resources or employees are required to contribute their full efforts in serving public needs and advancing the organizations in which they work. Referring to Hasibuan's opinion, the success of an organization does not solely depend on modern equipment, but rather on how effectively the organization empowers its human resources so that organizational goals can be achieved as expected.

The findings and interviews also indicate that the amount of political party financial assistance remains inadequate both qualitatively and quantitatively. Based on data from the Directorate General of Politics and General Government of the Ministry of Home Affairs in 2023, the Central Executive Boards of political parties, including the Prosperous Justice Party during the 2019–2024 period, received annual political party financial assistance amounting to IDR 11,493,663,000, allocated for political education and secretariat operational activities. Due to the limited budget, the use of financial assistance was not prioritized for political education but instead focused more on office operational activities such as purchasing office stationery, conducting internal secretariat meetings, official travel, transportation, procurement of inventory goods (furniture, computers, photocopy machines), office rent, telephone services, internet, electricity, drinking water, postal and giro services, correspondence, print and electronic media, maintenance of office inventory equipment, and maintenance of electronic secretariat equipment.

For both central and regional governments, the existence of a budget is highly important and influential in ensuring effective governance and the achievement of organizational objectives. This is consistent with Subarsono's opinion, which states that the availability of resources needed to implement policies will facilitate policy implementation. These resources include labor, expertise, funding, facilities, and other supporting factors.

A policy requires adequate resources, including both human resources and work facilities. Human resources, facilities, and budgets are among the most important factors in determining the success of policy implementation. Human resources, financial support, and work facilities significantly affect the effectiveness and success of implementing a policy. The findings above indirectly illustrate the importance of adequate human resources and budgetary support in implementing the policy on the use of political party financial assistance, as regulated under Law Number 2 of 2011 concerning Political Parties.

By fulfilling the need for qualified human resources, such as expert personnel or verification teams within the Central Executive Board of the Prosperous Justice Party, it is expected that accountability reports on the use of political party financial assistance can be completed more quickly and submitted on time according to the established schedule. Likewise, with adequate budgetary support, the use of political party financial assistance within the Central Executive Board of PKS is expected to focus not only on office operational activities but also more substantially on political education programs.

c. Analysis of the Bureaucratic Structure Aspect

The research findings above suggest that the bureaucratic structure aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the Central Executive Board of the Prosperous Justice Party. This can be observed from the slow process of receiving financial assistance funds from the government. Political party activities and accountability reporting to the government are conducted at the beginning of the fiscal year, namely in January, while political parties only

receive the disbursement of financial assistance in May–June of the same fiscal year.

This condition is related to regulations requiring applications for political party financial assistance to be submitted in January. The process takes nearly one month because the applications must first be verified by the Ministry of Home Affairs verification team. Subsequently, the Audit Board of Indonesia (BPK) examines the accountability report for the use of funds from the previous fiscal year. Only after all requirements are fulfilled can the disbursement process proceed.

The stages of distribution and receipt of political party financial assistance, as stipulated in Regulation of the Minister of Home Affairs Number 36 of 2018 Article 14 paragraph (1), state that “Political Party administrators submit applications for Political Party Financial Assistance at the central level to the Minister of Home Affairs through the Director General of Politics and General Government, with copies submitted to the Minister of Finance, the Minister of Law and Human Rights, and the Chairperson of the General Election Commission.” Furthermore, the same regulation states that “the Minister of Home Affairs through the Directorate General of Politics and General Government submits requests for the distribution of financial assistance to the general cash accounts of political parties at the central level to the Minister of Finance by attaching the verification report on administrative completeness.”

Another problem related to the bureaucratic structure aspect is that although the policy on political party financial assistance already has clear policy standards and legal frameworks, such as Law Number 2 of 2008 concerning Political Parties, Government Regulation Number 1 of 2018 concerning the Second Amendment to Government Regulation Number 5 of 2009 concerning Financial Assistance to Political Parties, and Regulation of the Minister of Home Affairs Number 36 of 2018 concerning Procedures for Calculation, Budgeting in Regional Revenue and Expenditure Budgets, and Administrative Procedures for Submission, Distribution, and Accountability Reporting of Political Party Financial Assistance, the objectives of these regulations have not been properly implemented by political parties.

In general, the laws and regulations governing the management of political party financial assistance state that financial assistance should be prioritized for conducting political education for political party members and society. In addition to political education, financial assistance may also be used for political party secretariat operational activities. This means that the prevailing regulations mandate that political party financial assistance should be “prioritized” for political education. However, the findings of the BPK RI audit team revealed that the nine Central Executive Boards of political parties during the 2019–2024 fiscal period, including the Central Executive Board of the Prosperous Justice Party, predominantly used political party financial assistance for secretariat operational activities rather than prioritizing political education programs.

The findings further indicate that the Central Executive Board of the Prosperous Justice Party during the 2021–2022 fiscal years exhibited the same pattern by prioritizing secretariat operational activities over political education. In the 2021 fiscal year, 41% of political party financial assistance was allocated for political education, while 59% was used for secretariat operational activities. Furthermore, in the 2022 fiscal year, 44% was allocated for political education, while 56% was used for secretariat operational activities. This condition clearly contradicts Law of the Republic of Indonesia Number 2 of 2011 concerning Political Parties, Article 43 paragraph (3a), which states that financial assistance sourced from the State Budget (APBN) or Regional Budget (APBD) must be prioritized for political education activities for political party members and society.

d. Analysis of the Disposition Aspect

The research findings and interviews above indicate that the disposition aspect has not adequately supported the implementation of the policy on the use of political party financial assistance within the

Central Executive Board of the Prosperous Justice Party. This is evident from the fact that among the nine Central Executive Boards of political parties receiving political party financial assistance, only five Central Executive Boards (55.6%) submitted accountability reports for the use of political party financial assistance for the 2022 period on time, while four Central Executive Boards (44.4%), including the Central Executive Board of PKS, were still late in submitting accountability reports.

This condition contradicts Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 36 of 2018 concerning Procedures for Calculation, Budgeting in Regional Revenue and Expenditure Budgets, and Administrative Procedures for Submission, Distribution, and Accountability Reporting of Political Party Financial Assistance. Article 31 states that: (1) political parties are required to prepare accountability reports on receipts and expenditures sourced from APBN or APBD financial assistance; and (2) the accountability reports must include a recapitulation of the realization of receipts and expenditures of political party financial assistance, as well as detailed expenditure realization reports for each activity. Furthermore, Article 32 mandates that political parties must submit accountability reports on receipts and expenditures sourced from APBN or APBD funds no later than one month after the end of the fiscal year to the Audit Board of Indonesia (BPK) for examination.

Furthermore, the research findings and interviews indicate that the sanctions and supervision implemented by relevant institutions have not been effectively carried out. This can be seen from the fact that Central Executive Boards of political parties that were late in submitting accountability reports on receipts and expenditures sourced from APBN financial assistance still continued to receive political party financial assistance. Likewise, supervision and guidance conducted by relevant institutions have not been implemented optimally and effectively.

Referring to Regulation of the Minister of Home Affairs Number 36 of 2018 concerning Procedures for Calculation, Budgeting in Regional Revenue and Expenditure Budgets, and Administrative Procedures for Submission, Distribution, and Accountability Reporting of Political Party Financial Assistance, Article 33 states that: (1) political parties violating the provisions by exceeding the reporting deadline or failing to submit accountability reports to the Audit Board of Indonesia, as referred to in Article 32, shall be subject to administrative sanctions in the form of suspension of APBN or APBD financial assistance in the relevant fiscal year until the accountability reports have been examined by the Audit Board of Indonesia; and (2) the examination of accountability reports referred to in paragraph (1) shall be conducted in the following fiscal year.

According to the Indonesian Dictionary (Kamus Besar Bahasa Indonesia), sanctions are punitive actions intended to compel individuals or institutions to comply with regulations or laws. Sanctions represent the imposition of undesirable consequences in order to minimize undesirable behavior. In general, sanctions are binding regulations governing human behavior within society or organizations, established by authorized official institutions, where violations result in punishment.

Observations from various laws, regulations, and literature reveal several forms of administrative sanctions, including verbal warnings, written warnings, coercive governmental actions (*bestuursdwang/politie dwang*), temporary suspension of activities, closure of locations, revocation of permits, cancellation of business licenses, and withdrawal of favorable decisions. Administrative sanctions are penalties imposed for administrative violations or breaches of administrative legal provisions. These sanctions may include fines, written warnings, revocation of certain permits, and other forms of penalties.

According to Putera, administrative sanctions are sanctions imposed for violations of administrative provisions or regulations, which may include revocation of permits, dissolution, supervision, temporary suspension, administrative fines, or coercive governmental measures. Administrative sanctions are

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generally applied to encourage compliance among the parties subjected to them, as such sanctions are usually imposed gradually, beginning with verbal warnings, followed by written warnings, and eventually progressing to fines or permit revocation.

Supporting and Inhibiting Factors in the Implementation of the Policy on the Use of Political Party Financial Assistance at the Central Executive Board of the Prosperous Justice Party

The research findings above indicate that the supporting factors for the implementation of the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party include the following:

1. The availability of legal frameworks, regulations in the form of Ministerial Regulations of Home Affairs, and other laws and regulations governing procedures for accountability reporting in the use of political party financial assistance, as well as technical guidelines for the management of political party financial assistance.
2. The existence of sanctions in the form of suspension of financial assistance for the following fiscal year if political parties are late or fail to submit accountability reports on the use of political party financial assistance. These sanctions are expected to create a deterrent effect for political parties that fail to comply with applicable laws and regulations.
3. The availability of audit teams or specialized institutions with duties and functions to evaluate the receipt and expenditure of political party financial assistance, namely the Audit Board of Indonesia (BPK), in order to improve accountability and minimize irregularities in the use of political party financial assistance.
4. The availability of advanced technology and media platforms, including print media, mass media, social media (websites, Facebook, Instagram), and electronic media, which can be utilized by political parties to promote transparency in the use of political party financial assistance by publishing reports on receipts and expenditures, thereby ensuring openness and public transparency.
5. The support of community groups and Non-Governmental Organizations (NGOs) that can monitor and supervise the management of political party financial assistance, thereby increasing accountability, compliance, and awareness among political parties in reporting the use of political party financial assistance in accordance with applicable laws and regulations.

The research findings also reveal several inhibiting factors in the implementation of the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party, including:

1. The absence of clear percentage allocations for the use of political party financial assistance. Existing regulations do not specify in detail the percentage allocated for political education activities and the percentage allocated for secretariat operational activities. The regulations merely state that the funds should be "prioritized" for political education, creating loopholes that allow political parties to predominantly use the funds for operational secretariat activities.
2. The absence of a specialized government institution dedicated to supervising, guiding, and socializing regulations related to political parties receiving financial assistance. This condition affects the low level of awareness and compliance among political parties in managing financial accountability in accordance with prevailing regulations.
3. The low quality and quantity of human resources possessing specialized skills in managing political party financial assistance. In other words, political parties lack independence in preparing accountability reports because they do not yet possess competent personnel and often rely on third parties to prepare accountability reports.
4. The absence of strict and binding sanctions for political parties that are late or fail to report receipts and expenditures of political party financial assistance. Existing sanctions are limited to suspension

of assistance, which does not provide a sufficient deterrent effect for political parties violating reporting and accountability regulations.

5. The lengthy bureaucratic chain in the distribution of financial assistance from the government to the Central Executive Boards of political parties, causing financial assistance to be disbursed only in May–June, while political party activities have already begun in January of the fiscal year.
6. Government financial assistance to political parties, increased to IDR 1,000 per valid vote, is still considered insufficient to meet the operational needs of political party secretariats.
7. Political parties submitting accountability reports on political party financial assistance to the Audit Board of Indonesia (BPK RI) still experience deficiencies, particularly regarding evidence of activity implementation. This lack of understanding in preparing accountability reports is caused by limited socialization and technical guidance provided by BPK RI and related institutions.

Regarding the supporting and inhibiting factors in the implementation of the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party, several dominant factors can be identified, including:

a. Clarity of Objectives

According to Agustino, factors determining the successful implementation of policies include clarity and consistency.

1. The dimension of clarity requires that policies transmitted to implementers, target groups, and other stakeholders must be communicated clearly so that all parties understand the intentions, objectives, targets, and substance of the public policy. Consequently, each party will understand what preparations and actions are necessary to ensure effective and efficient policy implementation.
2. The dimension of consistency is necessary to ensure that policies are not contradictory or confusing to policy implementers, target groups, and stakeholders.

Law Number 10 of 2004 concerning the Formulation of Laws and Regulations, Article 5, states that the formulation of legislation must be based on principles of proper legislative drafting, including: a) clarity of objectives, b) effectiveness and usefulness, and c) clarity of formulation. Similarly, Putera proposes eight principles that must be fulfilled by law; otherwise, the law fails to function effectively as law. In other words, there must be legal certainty or clarity in the substance of the regulation itself.

b. Compliance and Awareness

The absence of a specialized institution within the government dedicated to supervising, guiding, and socializing regulations concerning political parties receiving financial assistance has contributed to low levels of awareness and compliance among political parties in fulfilling financial accountability obligations in accordance with applicable laws and regulations. Compliance and awareness are key factors in ensuring the success of organizations in implementing human resource policies and carrying out their duties.

Compliance, awareness, and obedience refer to attitudes of adhering to regulations not merely because of strict sanctions, but because such attitudes emerge internally within individuals. According to Hasibuan, compliance is an awareness of the benefits of law that generates a form of loyalty to legal values applied within collective life, manifested in actual behavior that complies with those legal values.

This means that with the establishment of a specialized government institution responsible for supervising, guiding, and socializing regulations concerning political parties receiving financial assistance, political parties are expected to develop stronger internal awareness and compliance. Consequently, Law Number 2 of 2011 concerning Political Parties, particularly regulations related to political party financial assistance within the Central Executive Boards of political parties, including PKS, can be implemented in accordance

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with the objectives of the legislation.

c. Human Resource Development

The inadequate implementation of the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party in accordance with Law Number 2 of 2011 concerning Political Parties is partly caused by the lack of socialization and human resource development programs such as training, technical guidance, and seminars related to political party financial assistance. In addition, the low level of independence among political parties in preparing accountability reports is due to the absence of competent human resources, resulting in reliance on third parties to prepare accountability reports.

According to Hasibuan, human resource development aims to achieve high-quality work results by providing adequate employee development programs so that employees become skilled in carrying out their duties. The objective of human resource development is to improve employee performance, knowledge, skills, and attitudes toward their responsibilities.

Similarly, Siagian emphasizes that employee development is important not only for employees themselves but also for organizational benefits, because improved employee capabilities and skills enhance their understanding of applicable regulations. According to Simamora, the benefits and objectives of human resource development include:

1. Reducing and eliminating poor performance
2. Increasing productivity
3. Increasing employee commitment
4. Reducing turnover and absenteeism
5. Increasing employee knowledge
6. Enhancing and improving expertise in specific fields
7. Changing attitudes
8. Improving productivity and employee performance

Through human resource development programs such as technical guidance, training, and seminars on work discipline, political party cadres are expected to gain better understanding and knowledge regarding the management of political party financial assistance.

d. Sanctions and Punishment

The inadequate implementation of the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party, in accordance with Law Number 2 of 2011 concerning Political Parties, is caused by weak sanctions and punishments stipulated within the regulations.

There are currently no strict and binding sanctions for political parties that are late or fail to report receipts and expenditures of political party financial assistance. Existing sanctions are limited to suspension of assistance, which does not create a sufficient deterrent effect for political parties violating reporting and accountability requirements.

According to Mardiasmo, sanctions serve as guarantees that legal provisions will be obeyed and complied with. In other words, sanctions function as preventive tools to discourage violations of laws and regulations. The stricter the sanctions imposed for violations, the greater the awareness and compliance with laws and regulations. This argument is supported by research conducted by Rahayu, which found that sanctions influence compliance, while low compliance levels occur due to ineffective and suboptimal sanction implementation.

Similarly, Ariesta argues that sanctions are imposed on violators according to the type of violation

committed. Sanctions are intended to create a deterrent effect and improve compliance levels. Sanctions and punishments are therefore essential because they can positively influence compliance behavior.

According to Arum, indicators of sanctions and disciplinary punishment include:

1. Sanctions are necessary to ensure compliance with applicable regulations;
2. Sanctions must be implemented firmly against all violators;
3. Sanctions imposed must correspond to the severity of the violation; and
4. The implementation of sanctions must comply with applicable laws and regulations.

Masrurroh states that sanctions fundamentally aim to encourage compliance in carrying out obligations, but sanctions must be applied consistently to all parties failing to fulfill their responsibilities. Furthermore, according to Romli, sanctions are consequences arising from violations and misconduct committed against laws and regulations.

The greater the violation committed, the heavier the sanctions that should be imposed. Sanctions are necessary because, in reality, there are still political parties that fail to fulfill their obligations and demonstrate non-compliance with laws and regulations concerning the management of political party financial assistance. Therefore, sanctions and punishments are expected to influence compliance, encourage political parties to obey regulations, and create deterrent effects when implemented effectively.

e. Supervision or Controlling

The inadequate implementation of the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party, in accordance with Law Number 2 of 2011 concerning Political Parties, is also caused by weak supervision conducted by relevant institutions.

According to the National Institute of Public Administration of the Republic of Indonesia, the essence of supervision is to prevent, as early as possible, deviations, obstacles, errors, and failures in achieving objectives and implementing activities. More specifically, the functions of supervision include:

1. Stopping or eliminating errors, deviations, irregularities, waste, obstacles, and disorder within organizations;
2. Preventing the recurrence of such errors, deviations, irregularities, waste, obstacles, and disorder; and
3. Seeking better methods or improving existing practices to achieve organizational objectives and implement organizational tasks.

Romli defines supervision as all efforts or activities undertaken to determine and assess the actual implementation of tasks or work, whether it is carried out appropriately or not. Supervision is one of the management functions performed to ensure that activities are implemented in accordance with established policies and plans, while also ensuring that objectives are achieved effectively and efficiently. Based on the definitions above, increased supervision, especially by related institutions, is expected to improve political party management and minimize errors and irregularities, particularly in relation to the management of political party financial assistance.

4. Conclusion

Based on the data analysis and field findings, the following conclusions can be drawn:

1. The implementation of the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party (PKS) has not been effective. This is based on the following findings: a) The communication aspect has been inadequate, as evidenced by the fact that 4 Central Executive Boards (44.5%) of political parties have not yet published reports on the use of political party financial assistance to the public, one of which is PKS. Furthermore, the dissemination

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of information through technical guidance activities related to political party financial assistance for members and administrators of the Central Executive Boards has not been optimally conducted by relevant institutions such as the Ministry of Home Affairs and the Audit Board of Indonesia (BPK). b) The resource aspect, both budgetary and human resources, has been insufficient in supporting policy implementation. This is reflected in the fact that 9 Central Executive Boards of political parties, including PKS, do not yet have expert staff, verification teams, or special teams responsible for managing political party financial assistance. In addition, the amount of financial assistance provided is considered inadequate both qualitatively and quantitatively. c) The bureaucratic structure aspect has also been unsupportive in policy implementation, as indicated by the slow process of disbursing political party financial assistance from the Government, which is generally received around May–June. d) The disposition aspect has been inadequate in supporting policy implementation, as shown by the fact that 4 Central Executive Boards of political parties (44.4%), including PKS, were still late in submitting accountability reports on the use of political party financial assistance. This delay is indicated to result from ineffective sanctions and supervision carried out by the relevant institutions.

2. The supporting and inhibiting factors in implementing the policy on the use of political party financial assistance at the Central Executive Board of the Prosperous Justice Party are as follows:

Supporting Factors

1. The availability of a legal framework regulating procedures for accountability reporting and technical guidelines for managing political party financial assistance.
2. The availability of sanctions, namely the suspension of financial assistance in the following year if political parties are late or fail to submit accountability reports.
3. The existence of audit teams or special teams with duties and functions to evaluate the receipt and expenditure of political party financial assistance.
4. The availability of advanced technology and communication media, including print media, mass media, social media (websites, Facebook, Instagram), and electronic media, which can be utilized by political parties to ensure transparency in the use of financial assistance.
5. Support from community elements incorporated in Non-Governmental Organizations (NGOs) that can supervise and monitor the use of political party financial assistance.

Inhibiting Factors

1. The absence of clear regulations regarding the percentage allocation of political party financial assistance, as legislation does not specifically detail the proportion for political education activities and secretariat operational activities.
2. The absence of a special governmental body specifically tasked with supervising, fostering, and disseminating information to political parties receiving financial assistance.
3. The low quality and quantity of human resources with specialized skills in managing political party financial assistance.
4. The absence of strict and binding sanctions for political parties that are late or fail to report the receipt and expenditure of financial assistance.
5. The lengthy bureaucratic process in channeling financial assistance from the government to the Central Executive Boards of political parties.
6. Government financial assistance to political parties is still considered insufficient to meet the operational needs of party secretariats.

Recommendations

The recommendations proposed in this study are as follows:

1. The Central Executive Boards of political parties should utilize political party financial assistance in a
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balanced and proportional manner for both secretariat operational activities and political education activities. A proportional allocation is expected to make political education more effective and efficient, rather than being focused solely on secretariat operational activities.

2. The Central Executive Boards of political parties should recruit expert staff, verification teams, or special teams responsible for managing political party financial assistance so that accountability reports can be more transparent and accountable, and political parties do not rely on third parties. Furthermore, the Government should increase the amount of political party financial assistance, both qualitatively and quantitatively.
3. The Central Executive Boards of political parties should publish reports on the use of political party financial assistance to the public in order to improve transparency. Relevant institutions should also increase the frequency of socialization and technical guidance activities related to political party financial assistance for members and administrators of political party central executive boards.
4. The Audit Board of the Republic of Indonesia (BPK RI) should impose sanctions more intensively in accordance with prevailing laws and regulations, as well as strengthen supervision efforts to minimize irregularities committed by political party central executive boards in managing political party financial assistance.
5. The Government should establish a special institution specifically responsible for supervising, fostering, and disseminating information to political parties receiving political party financial assistance. This is important because the absence of such an institution contributes to the low level of awareness and compliance among political parties in accounting for financial management in accordance with prevailing laws and regulations.

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