



REGULATION OF POLITICAL PARTY FINANCIAL ASSISTANCE EXAMINATION BY DIFFERENT AUDITORS

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Abstract:

The concept of democracy was first practiced in Ancient Greece, especially in the city state of Athens in the 5th century B.C. At that time, in Greece small cities were formed called city states and each of these city states had what Jean Bodin called superanus, which then the concept of superanis became the concept sovereign and was reduced back to sovereignty, and which in Indonesian means sovereignty. This research is a normative legal research. To maintain transparency in the use of these finances, the use of financial assistance must be accounted for, and for finances sourced from government assistance through the State Budget (APBN) must be audited by the Supreme Audit Agency (BPK), because government financial assistance is related to finances from the state through the APBN

Keywords:

APBN; democracy; examination; regulation

1. Introduction

The concept of democracy was first practiced in Ancient Greece, especially in the city state of Athens in the 5th century B.C. At that time, in Greece small cities were formed called city states and each of these city states had what Jean Bodin called superanus, which then the concept of superanis became the concept sovereign and was reduced back to sovereignty, and which in Indonesian means sovereignty.(Pobežin, 2022) Sovereignty is the highest power, so that if the state is sovereign, then in that state there is only one power, namely the power of the state government.(Hearson & Tucker, 2023) In the democratic system, the adage of government of the people by the people and for the people is developed. This means that democracy is a system of government that places sovereignty or supreme power in the hands by people, the people are sovereign in state. In indirect democracy, representatives of the people, who are representatives of the people, are elected through general elections, and are held periodically in an electoral system, hereinafter called the electoral system.(Michael, 2025) These representatives of the people will represent and fight for the aspirations of their constituents. These representatives of the people will exercise the sovereignty of the people. The people's representatives are then constitutionally authorized to carry out the people's mandate, acting for and on behalf of people, even if some of them do not vote, because they do not meet the requirements under applicable law to exercise their right to vote.(Farrand & Carrapico, 2022) In carrying out the people's mandate, the representatives of the people together with the government cooperate in determining government policy in the context of state development, and the representatives of the people will exercise control over the use of government power.

Political parties require financing to meet the needs of carrying out their activities.(Meijers & Zaslove, 2021) To fulfill these needs, adequate financial resources are required, therefore Article 12 letter k of Law Number 2/2008 on Political Parties stipulates: "Obtaining financial assistance from the State Revenue and Expenditure Budget/Regional

Revenue and Expenditure Budget in accordance with statutory regulations”. The provisions of the article show that the state guarantees that political parties have the right to obtain financial assistance from the state, both from the APBN and APBD.

As a consequence of financial assistance from the state budget, its use must be accounted for by political parties. This obligation is stated in Article 13 Letter (i) of the Political Party Law, which stipulates that: “Political Parties are obliged to submit accountability reports on financial receipts and expenditures sourced from financial assistance from the State Budget and Regional Budget periodically once a year to the Government after being examined by the Supreme Audit Agency (BPK). The examination of the income and expenditure of financial assistance from the state by the BPK is a form of indirect supervision of the use of finance by political parties. Meanwhile, those sourced other than from APBN / APBD are submitted to Public Accountants as specified in Article 39 Paragraph (2) of Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties. The problem that arises is the ratio legis of differences in the authority to audit the use of financial assistance for political parties sourced from the APBN / APBD and from other legal sources.

2. Research Method

This research is a normative legal research.(Tifoni & Michael, 2025)

3. Results Method

3.1. Functions of Political Parties in Democracy

One of the functions of political parties is to aggregate and articulate social interests, a tool for recruiting political elites, and also a tool for formulating various kinds of political programs.(Munro, 2023) Jimly Asshiddiqie stated that political parties are a form of institutionalization as an expression of free ideas, thoughts and beliefs in a democratic society.(Soelistyo, 2019) The party system places political parties as the center of democratic governance, one of whose objectives is stated in Article 10 paragraph (2) of Law Number 2/2008 on Political Parties (2008 Political Party Law), which is to build political ethics and culture in the life of society, nation and state. In general, the functions of political parties are a) a means of political communication, namely formulating the interests of the community to be conveyed to the government and socializing government policies; b) as a means of political socialization that makes people aware of attitudes and orientations towards political phenomena that generally apply in society, so that they become citizens who are responsible for their country; c) as a means of political cadre; d) as a means of regulating conflict; and e) mediating the relationship between those who govern and those who are governed.

3.2. Political Party Financial Sources

The existence of a political party if the political party actually carries out political activities or activities, and to carry out its activities, political parties require operational finance.(Weisstanner & Jensen, 2024) The financial sources of political parties are regulated in the 2008 Law on Political Parties. The regulation of the financial sources of political parties aims to clarify the origin of financial sources that will be used to finance political party activities, because it is related to accountability by use of these finances to public. Furthermore, Article 34 of Law No. 2/2011 on the Amendment to Law No. 2/2008 on Political Parties stipulates that:

(1) Political Party finance is sourced from :

- a) membership dues;
- b) legal donations; and
- c) financial assistance from the State Budget / Regional Budget.

(2) Donations as referred to in paragraph (1) letter b, can be in the form of money, goods, and / or services.

(3) Financial assistance from the State Budget/Regional Budget as referred to in paragraph (1) letter c is given proportionally to Political Parties that get seats in House of Representatives, provincial Regional House of Representatives, and regency/city Regional House of Representatives, the calculation of which is based on number votes obtained.

(3a) Financial assistance from the State Budget/Regional Budget as referred to in paragraph (3) shall be prioritized to carry out political education for members of political parties and the community..

(3b) Political Education as referred to in paragraph (3a) is related to the following activities:

- a) deepening of the four pillars by nation and state, namely Pancasila, the 1945 Constitution, Unity in Diversity and the Unitary State of Republic Indonesia;
 - b) understanding of the rights and obligations of Indonesian citizens in building political ethics and culture; and
 - c) cadre of Political Party members in stages and continuously.
- (4) Financial assistance and reports on the use of financial assistance to political parties as referred to in paragraphs (3) and (3a) shall be further regulated by Government Regulation.

Based on above provisions, it is known that political party finances are not only sourced from state finances, but can also be sourced from individual members of political parties, and also other legal sources. (Hamada & Agrawal, 2021) These legitimate contributions are not always in the form of fresh money, but can also be in the form of goods and/or services. In addition, the use of political party finances is normatively used for the purposes of political education, both for political cadres and for the community. (Azizah et al., 2023) The political party constituent cadre system aims to provide an understanding and deepening of the functions of political parties, the role of political parties, and also the importance of political parties in a democratic country.

The use of political party financial assistance for political party education is reaffirmed in Article 9 paragraph (1) of Government Regulation Number 1 of 2018 concerning Amendments to Government Regulation Number 5 of 2009, stating that: "Financial assistance to political parties is prioritized to carry out political education for members of political parties and the community. In addition, according to paragraph (2), the financial assistance is also used for the operation of the Political Party secretariat. Furthermore, in the provisions of Article 35 of Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties, determines as follows :

- (1) Donations as referred to in Article 34 paragraph (1) letter b received by Political Parties come from:
- a) Individual members of Political Parties whose implementation is regulated in the AD and ART;
 - b) an individual who is not a member of a Political Party, a maximum of Rp 1,000,000,000.00 (one billion rupiah) per person within 1 (one) fiscal year; and
 - c) companies and/or business entities, at a maximum of Rp 7,500,000,000.00 (seven billion five hundred million rupiah) per company and/or business entity within 1 (one) fiscal year.
- (2) Donations as referred to in paragraph (1) are based on the principles of honesty, voluntariness, fairness, openness, responsibility, and the sovereignty and independence of Political Parties.

The Law on Political Parties stipulates that financial receipts and expenditures sourced from financial assistance from the State Budget and Regional Budget periodically once a year to the Government after being examined by the Supreme Audit Agency. (Bachmid & Rachmitasari, 2022) Differences in arrangements regarding the supervision of political party financial assistance through the examination of financial use by BPK for finances originating from the APBN / APBD, and by external auditors for finances sourced from outside the APBN / APBD. Argumentatively, this difference creates dualism of authority in financial examination of political party financial assistance. Problems that arise regarding a reasons used to distinguish the differences in supervision, especially related to the authority of BPK which is only limited to supervising the use of financial assistance originating from the APBN and APBD, while finances originating from outside APBN and APBD are the authority of external auditors.

3.3. Ratio Legis of Political Party Financial Aid Audit Arrangement

Ratio legis examination of the use by political party financial assistance sourced from APBN / APBD by BPK is based on the reason that APBN / APBD finances are state finances, so that every use must be reported through audit or examination as a form of accountability to the state. State finances are carried out through the preparation of the state budget or called APBN. (Azhar Sahbuddin, 2023) State finances referred to in Article 23 paragraph (5) of the 1945 Constitution of the Republic of Indonesia, are not only related to the use of finances sourced from the APBN, but also include the use of finances sourced from the APBD, as well as finances derived from state-owned business units and other legal sources. In principle, audits by the Supreme Audit Agency are conducted on all uses of financial resources related to financial resources obtained either directly or indirectly related to state finances.

Construction of the provisions of Article 23 the 1945 Constitution, which in principle that APBN must be determined by law. Meanwhile, the provisions of paragraph (5) stipulate that Supreme Audit Agency is established to examine the government's responsibility for State finances. Furthermore, the Explanation by Paragraph (5) states that in order to examine the government's responsibility for how to use the money that has been approved by the

DPR, it is necessary to have a Supreme Audit Agency. Thus, although paragraph (5) does not mention finances originating from the APBN, interpretatively what is meant by finances should also include financial resources originating from the APBN. Thus, what is meant by state finances is finances sourced from the APBN. Considering the two paragraphs in the 1945 Constitution, it can be implicitly understood that the provisions of paragraph (1) require that the APBN must be determined by law, and in paragraph (4) implies that state finances must be regulated by law.

The urgency of using financial assistance or political party finances from the APBN must be audited by the Supreme Audit Agency, based on several acceptable reasons, among others based on:

- a. Transparency principle,
- b. Supervision Principle
- c. Prevention of Financial Abuse
- d. Adherence to Laws and Regulations

Furthermore, regarding the legal basis for financial audits or financial assistance from the government sourced from the APBN to political parties, are First, Law Number 15 of 2006 concerning the Supreme Audit Agency, this law authorizes the Supreme Audit Agency to conduct audits of the management and responsibility of state finances, including APBN finances, used by political parties; Second, Law Number 2 of 2008 concerning Political Parties and its amendments. This law regulates political parties, including the financial management of political parties that receive financial assistance from the state budget. Third, Government Regulation Number 5 of 2009 concerning Financial Assistance to Political Parties. This government regulation regulates the procedures and procedures for providing financial assistance to political parties from the state budget, including the obligation of political parties to be audited by the BPK.

In above explanation explains that reason for auditing by use of financial assistance by political parties sourced from the APBN by the Supreme Audit Agency, is based on the reason that these finances come from state finances sourced from the public through the APBN, and therefore their use must be accounted for public.(Saputra, 2023) Associated with the use of finances sourced from the APBN, it must be accounted for by the government. Accountability for use of these finances is carried out by Audit Board whose authority is given by law.

Meanwhile, financial assistance to political parties sourced from outside the state budget, including membership fees, as well as assistance from other parties, is not audited by the Audit Board, but by external auditors based on the reason that the financial assistance has nothing to do with government accountability.(Ridwan, 2023) Because these finances are finances that do not have to be accounted for by the government to the public. If the financial assistance of political parties sourced from outside the APBN is audited by the Supreme Audit Agency, it is actually a form of arbitrariness from the government. Because the Supreme Audit Agency has no legal basis for the authority to examine financial assistance originating outside the APBN.

Regarding the reasons that the use of political party financial assistance sourced from outside the state budget is carried out by external auditors.(Ilham & Sari, 2024) Among others that financial assistance originating outside the state budget is not state finances that must be accounted for by the government, so it is not included in the BPK's authority to conduct audits. The importance of external audits of the use of political party finances sourced from outside the state budget is a form of political party independence. In the sense that political parties have independence, honesty, transparency and accountability in managing finances sourced from outside the state budget, and for this reason, external audits are considered more appropriate to ensure the implementation of the principles of transparency and accountability in the use of financial assistance to political parties.

In addition, internal audits or supervision are also considered important in order to provide political education to political parties in accounting for the use of financial assistance from outside the APBN, which of course is also a form of internal supervision based on a mutually agreed mechanism that aims to ensure the proper use of financial assistance and in accordance with its designation. External audits are also a form of seriousness and commitment of political parties in complying with applicable laws and regulations related to financial management, including the use of independent and professional external auditors. Thus, the use of external auditors to evaluate the use of political party financial assistance sourced from outside the APBN is considered more appropriate and more appropriate considering that the financial source does not come from the APBN which aims to ensure transparency and accountability in the financial management of political parties.

4. Conclusion

To maintain transparency in the use of these finances, the use of financial assistance must be accounted for, and for finances sourced from government assistance through the State Budget (APBN) must be audited by the Supreme Audit Agency (BPK), because government financial assistance is related to finances from the state through the APBN. Meanwhile, financial assistance originating from outside the APBN is audited by external auditors, because it has nothing to do with state finances. Different audits of the use of donated finances by political parties are considered appropriate, because the donated finances come from different sources, so the auditors must also be different.

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