

Ideal management of social assistance funds as a prevention and mitigation effort corruption

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Abstract

Purpose: The purpose of this study is to analyze and determine the ideal legal arrangements for the management of social assistance funds in order to prevent corruption, as well as to examine effective efforts to prevent and overcome corruption practices in the distribution and use of such funds.

Research Methodology: This study employs a normative juridical method combined with statutory, conceptual, and sociological juridical approaches to provide a comprehensive understanding of both legal principles and their social implementation.

Results: The findings indicate that the ideal arrangement for social assistance fund management must incorporate positive legal principles as formulated by John Austin, including the establishment of clear authorities through legislative or governmental institutions, ensuring that the law reflects state sovereignty, setting explicit rules that bind all parties, and providing a foundation for strong and effective enforcement of the law. These aspects ensure that the law acts as an instrument of control over corruption.

Conclusions: Preventing and combating corruption in social assistance requires integrating Jeremy Bentham's utilitarianism, which prioritizes maximizing social welfare, ensuring fair benefit distribution, and embedding transparency and accountability in every decision-making process.

Limitations: This study is limited to a normative juridical framework and does not include empirical fieldwork, which may restrict practical insights into current implementation challenges.

Contribution: This study contributes theoretically by offering a legal-philosophical foundation for regulating social assistance funds and practically by proposing frameworks that policymakers can adopt to strengthen preventive and repressive mechanisms against corruption.

Keywords: *Corruption, Prevention and Mitigation, Social Assistance Fund*

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1. Introduction

The culture of corruption among office holders has become part of Indonesian state life. When people occupying strategic posts are engaged in the management of state finances, the supposedly good image becomes worse (Riyadi, Wibowo, & Susanti, 2020). Stakeholders have utilized social assistance funds that should have been distributed smoothly to meet people's needs during the COVID-19 pandemic that ravaged the country's economy to enrich themselves (Amin, Sabisa, & Kahfi). Thus, the perpetrator must be held criminally responsible for his actions that caused many deaths. Indonesia is a country that respects the law and always asks its citizens to obey it. In the fourth paragraph of the Preamble to the Constitution of the Republic of Indonesia in 1945, it is stated that the Indonesian state government must be formed an Indonesian state government to protect the entire Indonesian nation and all Indonesian

blood to promote general welfare, educate the nation's life, and participate in implementing world order based on law. The law itself is the most important factor in maintaining peace and order and advancing the objectives of the country.

World civilization is advancing in the era of globalization. Change is always brought about by developments at every stage and moment of life. As a result, all types of crimes are always changing, even more than others, such as corruption against the APBN or APBD (Wp, Hariri, Haq, Arafah, & Mochammad Sahid, 2023). Therefore, there are many types of criminal acts of corruption that can be carried out, such as manipulation of the mode by carrying out false activities, making false accountability reports, embezzlement, and issuing Regional Regulations (Perda) to provide levied wages or honorariums. In addition, there is an asset exchange mode, where government or SOE assets are marked up or added, and private assets are marked up. Corruption is a criminal offense that is dangerous for the state and society. Corruption is a symptom that can be found in all areas of people's lives, including economic, legal, socio-cultural, and political (Handoyo, Roemkenya, & Bayunitri, 2021; Nairobi, Santi, & Afif, 2021; Syahrin & Ginting, 2017).

As the world progresses, corruption is increasing. Although Indonesia has enacted a law on corruption, perpetrators have not felt the deterrent effect that keeps them away from corruption (Hamzah, 2005). This is related to the statement from Handoyo et al. (2021) that said that a total of 154 respondents of the Survey Fraud Indonesia (SFI) or 67% of the respondents chose corruption. The regulations governing the criminal act of corruption are Law Number 20 of 2001 concerning the Eradication of Non-Criminal Corruption and amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.

The occurrence of social assistance fund corruption cases involving officials may vary depending on the context and specific events of the case. However, some common factors that can influence the possibility of corruption in this regard include officials involved in the distribution of social assistance funds having direct access to financial resources. They have full control over the allocation and distribution of these funds to the various departments. This opportunity can be utilized for personal gain. In addition, a lack of transparency in the process of disbursing social assistance funds can create an environment that allows for corruption. If the process is not open and there are no adequate oversight mechanisms, officials can easily manipulate the system for their personal gain. If the system of oversight and accountability is weak, corrupt officials can operate without the fear of being exposed. If their actions are rarely detected or if the punishment is inadequate, they may feel confident that they will not be arrested or punished (Anayochukwu, Ani, & Nsah, 2022). While corruption is a serious challenge, all three observers have shown that corruption in local governments is a result of the failure to provide accountability for public resources (Mwesigwa, 2021).

In addition to the above reasons, some officials may be tempted by power and greed. They can use their position to enrich themselves and their group. The impetus to utilize social assistance funds may arise from a desire to gain significant financial gain or strengthen their power and social status. Cases of corruption of social assistance funds can also occur if there is the involvement of other actors in the chain of corruption involving officials. For example, fake contractors or third parties involved in the distribution of social assistance funds can also influence corruption (Aminuddin & Rozak, 2010). As for the laws and regulations of social assistance funds (BANSOS), there are several regulations that regulate them. First, Home Affairs Regulation Number 39 of 2012 concerning amendments to the Regulation of the Minister of Home Affairs Number 32 of 2012 concerning Guidelines for the Provision of Grants and Social Assistance Sourced from Regional Expenditure Revenue Budgets is discussed. Second, Regulation of the Minister of Home Affairs (Permendagri) Number 21 of 2011 concerning the second amendment to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Regional Financial Management Guidelines.

As a state of law, Indonesia is marked by the existence of corruption eradication institutions, especially the judiciary, which is tasked with enforcing the rules of law in Indonesia to eradicate criminal acts of corruption. To minimize the occurrence of corruption, the Indonesian state established government

institutions, namely the Prosecutor's Office, Corruption Eradication Commission (KPK), National Police of the Republic of Indonesia (Polri), Supreme Court (MA), and Financial Supervision Agency and Development (BPKP) (Abdullah, 2016). In addition, anti-corruption education is important because it helps people understand and encourages the eradication of corruption in all its aspects. As corruption problems become more frequent, education plays an important role in preventing corruption. (Kemenkumham, n.d.). Therefore, for the occurrence of criminal acts of corruption of social assistance funds, based on the issuance of Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption and Regulation of the Minister of Home Affairs Number 39 of 2012 concerning Guidelines for the Provision of Grants and Social Assistance sourced from regional budgets. In accordance with the regulation, the central and local governments can provide social assistance funds to members/community groups in accordance with applicable regulations, so that there are no criminal acts of corruption (Kumombong, 2022).

Based on the above background, the author is interested in researching and writing the results in a scientific journal entitled "Ideal Management of Social Assistance Funds as an Effort to Prevent and Overcome Criminal Acts of Corruption." Based on the background of the problems described above, the problems to be discussed are as follows:

1. What is the ideal legal arrangement for social assistance fund management to prevent corruption?
2. How can corruption in social assistance funds be prevented and overcome?

The corruption of social assistance funds has become one of the most highlighted phenomena in Indonesia, particularly during the COVID-19 pandemic. The distribution of social assistance was intended as a concrete manifestation of the state's responsibility to protect its people during times of crisis. However, its implementation has been marred by multiple cases of fraud and corruption involving public officials. These cases not only undermined public trust in the government but also caused tremendous losses to society, especially to vulnerable groups who depended on such assistance for survival. The misuse of these funds exemplifies systemic failures in governance and accountability mechanisms. In this regard, Indonesia's legal framework and institutional design must be critically evaluated. Although the country already has comprehensive legislation, such as Law No. 20 of 2001 concerning the Eradication of Corruption, its enforcement often encounters obstacles (Yustia & Arifin, 2023). These include weak institutional synergy, selective law enforcement, and a lack of adequate monitoring mechanisms. When the law fails to create a strong deterrent effect, corruption becomes normalized in bureaucratic structures. Therefore, it is essential to design legal arrangements that not only criminalize corrupt acts but also prevent them through institutional safeguards, transparency measures, and strong accountability systems (Florid, Hendra, & Purnamasari, 2023).

From a theoretical perspective, corruption in social assistance distribution can be analyzed using legal positivism and utilitarianism. John Austin's positivist view emphasizes the importance of clear, authoritative, and binding rules issued by legitimate state institutions. Without such clarity, corrupt actors can exploit legal loopholes (Gaduh, Hanna, & Olken, 2023). Jeremy Bentham's utilitarian approach, on the other hand, highlights the need for policies that maximize the welfare of the majority. Thus, preventing corruption in social assistance is not merely a matter of legal compliance but also a moral obligation to ensure that aid reaches those who truly need it (Ishiwu, Nnanwube, Nkem, & Ezegbe, 2023). The integration of these two perspectives could form a strong foundation for a more ideal and effective governance system. Comparative studies have also shown that corruption in social welfare funds is not unique to Indonesia (Gaduh et al., 2023). Many developing countries face similar challenges, where weak institutions, poor governance, and low public awareness contribute to the misuse of aid resources. For instance, studies in several African countries have shown that social protection programs are often vulnerable to political interference and elite control. These findings underscore the importance of designing mechanisms that insulate social assistance management from vested interests and political manipulations. Indonesia can draw lessons from such comparative experiences to strengthen its own policies.

Furthermore, the issue of corruption in social assistance funds is closely related to socio-cultural factors. In many cases, the culture of gift-giving, patronage, and clientelism in politics facilitates corruption.

Officials often exploit these cultural norms to justify the diversion of public resources for private or group interest. Therefore, anti-corruption efforts must not only focus on legal reforms but also address the cultural attitudes that perpetuate corruption. This requires sustained public education campaigns, community engagement, and the cultivation of ethical values in society, especially among future generations. The roles of civil society, the media, and non-governmental organizations (NGOs) cannot be overlooked in this context. These actors play crucial roles in monitoring, reporting, and advocating for transparency in social assistance distribution. Investigative journalism and community-based monitoring initiatives have proven effective in exposing corruption and pressuring the government to act on it. Strengthening these non-state actors and ensuring their protection from retaliation are critical steps in fostering a culture of accountability.

Another important aspect is the integration of technology in the management of social assistance funds. The adoption of digital platforms for registration, disbursement, and monitoring can reduce the opportunities for manipulation and fraud. For example, the use of electronic payment systems linked to verified identity cards can ensure that funds are transferred directly to the beneficiaries, minimizing the role of intermediaries. However, technological solutions must be accompanied by appropriate infrastructure, digital literacy, and cybersecurity measures to avoid creating new vulnerabilities. Judiciary and law enforcement agencies also need to be strengthened in terms of independence, professionalism, and resources. The Corruption Eradication Commission (KPK), for example, has demonstrated effectiveness in handling high-profile corruption cases, but its authority has faced challenges owing to political interventions. Restoring and reinforcing the independence of anti-corruption bodies is crucial to ensure that the fight against corruption is not merely symbolic but yields real results.

Ultimately, corruption in social assistance funds reflects a deeper structural governance problem. Addressing this requires a holistic approach that combines legal reforms, institutional strengthening, cultural transformation, technological innovation and active public participation. Only through such comprehensive efforts can Indonesia hope to eradicate corruption and realize its constitutional mandate to promote general welfare and social justice. Thus, studying the ideal management of social assistance funds is not merely an academic exercise but a practical necessity. It seeks to provide solutions that can guide policymakers, law enforcers, and civil society in building a system resistant to corruption. By learning from past failures and adopting innovative strategies, Indonesia can move closer to achieving a corruption-free environment in which social assistance truly serves its intended purpose: improving the lives of its citizens, especially those most in need.

2. Literature review

2.1 *Social Assistance Fund*

Social assistance funds are the provision of assistance that is not continuous and is selective in the form of money or goods to the community, aimed at improving community welfare (Suharto, 2009). During the COVID-19 pandemic, social assistance was crucial in ensuring that vulnerable groups met their basic needs. Assistance came in various forms, including cash transfers, staple food packages, and healthcare subsidies, aimed at reducing the negative socio-economic impacts of the crisis (Febriyanti, Astara, & Arthanaya, 2021). Properly managed social assistance programs not only reduce poverty but also strengthen social resilience during uncertain times.

However, social assistance funds are often vulnerable to misuse due to weak monitoring mechanisms and a lack of transparency. Amin, Sabisa, and Kahfi (2021) highlight that during the pandemic, cases of misappropriation were found at multiple levels of government, resulting in unequal distribution and loss of public trust. This indicates that while social assistance funds are vital for promoting welfare, their effectiveness depends heavily on the integrity of governance systems, accountability structures, and active participation from civil society in monitoring distribution.

2.2 *Corruption*

Corruption is a behavior that benefits one's own interests by harming others, often carried out by government officials who violate legal boundaries (Arsyad, 2017). It not only causes economic losses

but also erodes public trust and weakens the state's institutions. Rosikah and Listianingsih (2016) emphasize that corruption to enrich oneself or a group is detrimental not only to individuals but also to the nation and the state. In the context of social assistance funds, corruption has a particularly devastating impact because it deprives the most vulnerable groups of the resources intended for survival and welfare.

In Indonesia, corruption has become a systemic problem that persists despite the enactment of Law No. 20 of 2001 on eradicating corruption. Studies have shown that officials often exploit weak oversight and bureaucratic loopholes to manipulate the allocation and distribution of funds (Yustia & Arifin, 2023). According to Handoyo et al. (2021), ineffective internal controls and limited sanction enforcement contribute to the continuation of corrupt practices. Therefore, corruption in social assistance funds should not only be seen as a legal violation but also as a moral and governance failure that undermines the state's constitutional responsibility to promote public welfare.

2.3 Governance and Accountability in Social Assistance

Governance and accountability are central to preventing corruption in social assistance fund management. Effective governance requires transparency, public access to information, and strict monitoring. Yustia and Arifin (2023) argue that bureaucratic reforms emphasizing accountability and openness are essential for reducing corruption risks in Indonesia. Strong governance structures ensure that aid is distributed fairly, and that misuse can be quickly detected and addressed.

Moreover, accountability involves not only government agencies but also civil society, NGOs and the media. Mwesigwa (2021) highlights that citizen participation in monitoring public resources strengthens transparency and reduces opportunities for misappropriations. Community-based monitoring and investigative journalism have proven effective in exposing corruption and pressuring the government to take action. Thus, governance and accountability are indispensable components for building a transparent, corruption-resistant system for managing social assistance programs.

3. Research methodology

Research methods are efforts made by a researcher to study, respond to, and analyze a problem to find a solution or answer to the problem. It is then combined with scientific data (Riduwan, 2011). The research used in writing this journal is normative juridical research, which is literature law research by examining literature materials (Dollar & Riza, 2022). The approach method used in this study is Normative Law (normative juridical) using a statutory approach, conceptual approach, and sociological juridical approach, which is meant by normative legal research method is a legal research method carried out by examining library materials or secondary data only.

Research is a way of seeking truth through the scientific method, which is a procedure for obtaining knowledge called science (Suriasumantri, 2010). The scientific method is a way of searching for truth that is not only based on inductive or deductive reasoning but is comprehensive or a combination of inductive thinking and deductive thinking (Muhammad & Djaali, 2003). In essence, research finds, develops, or tests the truth of knowledge. Research is defined as a series of actions carried out systematically with various approaches aimed at studying, reviewing, or investigating a problem to obtain theoretical knowledge that will be used to solve the problem. After obtaining the data, the next step was to analyze the data to arrive at a final conclusion (Riza, Lubis, & Suwalla, 2022).

The theoretical framework and methodology for analyzing the problems mentioned above need to be clarified from the beginning about the theoretical framework, using the theoretical framework as an analysis knife (Respationo & Idham, 2022). In the methodology section, one of the methods used by the author is to apply the use of positive legal theory (positivism) from John Austin, and utilitarianism theory from Jeremy Bentham to the problems discussed in this study (Parameshwara & Riza, 2023). Normative juridical research is closely linked to the study of laws and regulations, court decisions, and other legal documents. This method emphasizes the importance of secondary legal sources, such as statutory regulations, legal doctrines, textbooks, and journal articles, in systematically understanding the legal framework under study. In the context of corruption in social assistance fund management,

normative juridical research is highly relevant because it allows the researcher to carefully examine the content, consistency, and effectiveness of the legal norms that regulate the provision and supervision of such funds.

The statutory approach (*statute approach*) is used to analyze primary legal materials such as the Constitution of the Republic of Indonesia, Law No. 20 of 2001 concerning the Eradication of Corruption, and the regulations of the Minister of Home Affairs regarding social assistance. This approach ensures that the study is grounded in binding legal instruments that serve as the foundation for the management of social assistance funds. Meanwhile, the conceptual approach provides analytical tools to interpret the meaning of fundamental concepts such as “corruption,” “accountability,” and “social welfare.” This enables researchers to frame legal issues within a broader theoretical context. The sociological-juridical approach complements these methods by linking legal norms to the realities of their application in society. By observing how regulations are implemented and identifying gaps between the law in the books and the law in action, this study gains practical insights into why corruption still persists despite comprehensive legislation.

Data analysis in normative juridical research is typically qualitative. Researchers interpret legal norms and principles and compare them with empirical findings and theoretical frameworks. This interpretive process allows for the formulation of arguments regarding the strengths and weaknesses of the current legal system and generates recommendations for improvement. Therefore, the researcher does not merely describe the existing laws but also critically evaluates their adequacy in addressing corruption in social assistance funds. The application of John Austin’s positivist theory in this research underscores the importance of laws that are clear, authoritative, and enforced by legitimate institutions. According to Austin, law is a command of the sovereign backed by sanctions, meaning that the effectiveness of legal rules depends on their enforceability. When applied to social assistance fund management, this perspective demands the creation of strict and detailed rules, effective monitoring mechanisms, and strong enforcement institutions to deter corrupt practices in the SSAFMP.

Jeremy Bentham’s utilitarianism provides a philosophical foundation for evaluating the goals of legal arrangements. Bentham’s principle of “the greatest happiness of the greatest number” requires that laws and policies maximize social welfare. In the context of social assistance, this means ensuring that funds reach the intended beneficiaries fairly and effectively. Transparency, accountability, and equitable distribution are essential principles for preventing corruption and ensuring that social assistance contributes to overall societal happiness. By combining Austin’s positivism with Bentham’s utilitarianism, the methodology gains normative rigor and ethical orientation. This dual theoretical framework allows the study to balance the need for legal certainty with the moral imperative of promoting the social justice. Therefore, this study not only seeks to identify ideal legal arrangements but also evaluates them in terms of their capacity to maximize public welfare and minimize opportunities for corruption.

4. Results and discussions

4.1 Legal Arrangements for the Management of Ideal Social Assistance Funds to Prevent Corruption

Regulation of the Minister of Home Affairs (Permendagri) Number 32 of 2011, as amended by Permendagri Number 39 of 2012, regulates social assistance (BANSOS) from the Regional Budget (APBD). Social assistance, according to the law, is defined as assistance in the form of money, goods, or services to individuals, families, groups, or communities that are poor or vulnerable to social risks. Social protection, social security, social empowerment, social rehabilitation, and basic services are poverty alleviation programs implemented by the Social Assistance Provision (BANSOS), regional apparatus work units, and ministries or central government agencies (Febriyanti et al., 2021).

Social assistance funds (BANSOS) are provided by prioritizing the implementation of compulsory spending, considering the principles of fairness and benefits for the community. Members, groups, or communities that can receive social assistance are as follows:

1. Individuals, families, and communities facing unstable conditions due to social, economic, political, disaster, or natural phenomena must be able to meet their minimum living needs.
2. Non-governmental institutions in education, religion, and other fields whose role is to protect individuals, groups, and communities from possible social risks.

Social assistance can be in the form of money or goods given directly to beneficiaries, such as scholarships, elderly groups, and underprivileged communities. Social assistance in the form of money is the provision of money directly or in cash to recipients of assistance, such as food, clothing, and school vehicles. To prevent corruption in the management of social assistance funds, an ideal legal arrangement that promotes transparency, accountability, and effective supervision is required. Here are some principles that can form the basis of an ideal legal arrangement:

1. Transparency and Access to Information

The law should require transparency in all aspects of social assistance fund management. Information on the allocation, distribution, and use of funds must be publicly available and easily accessible. This includes the publication of financial statements, procurement documents, and other important information.

2. Open Procurement Process

The law should regulate the procurement process in the management of social assistance funds to ensure fairness, openness, and competitiveness. Contracts and tenders must undergo clear and transparent procedures with strict supervision to prevent nepotism or collusion.

3. Effective Monitoring Mechanisms

The law should provide a basis for establishing and operating an independent supervisory body with sufficient power and authority. These institutions should have the freedom to investigate, audit, and supervise social assistance fund use. Accessible grievance mechanisms and whistleblower protections should also be provided.

4. Strict Sanctions

The law must establish firm and adequate sanctions against perpetrators of corruption in the management of social assistance funds. These sanctions should include severe criminal penalties, significant fines, and other legal repercussions. The law must also ensure that perpetrators of corruption do not escape accountability and pay attention to recovering state losses.

5. Community Participation

The law should encourage active public participation in monitoring social assistance fund management. Civil society, NGOs, and the media should be given the freedom to monitor and report violations or irregularities in the distribution and use of social assistance funds.

6. Training and Ethics

Laws should mandate ethics and integrity training for officials managing social assistance funds. They must be provided with a good understanding of the standards and values necessary to perform their duties with integrity.

An ideal legal arrangement should cover these aspects and be applied consistently and firmly. In addition, it is important to ensure effective and independent law enforcement and to involve active community participation in preventing, detecting, and reporting criminal acts of corruption. Recipients of social assistance funds have an obligation to account to local governments about their use of social assistance funds so that those who receive social assistance in the form of money can report the provision of social assistance users to the regional head through the village financial management executive (PPKD) with a copy to the relevant regional apparatus work unit (SKPD). Based on the report of the social assistance user, the local government records it as material for the accountability report for the distribution of social assistance funds.

Social assistance in the form of money is recorded as the realization of social assistance expenditure on village financial management implementers during the relevant financial year. Meanwhile, social assistance in the form of goods is recorded as the realization of the object of social assistance spending on the type of spending on goods and services in activity programs and activities in regional apparatus work units. Recipients of social assistance funds may include members of the community, including non-governmental institutions in the educational and religious sectors, but must be selectively selected who need to be protected in times of social risk. The regional head determines the list of recipients and the amount of social assistance funds with the decision of the regional head on the elaboration of the regional budget (APBD).

Based on the explanation above, it can be understood that recipients of social assistance funds must be obligated to account for the social assistance funds they receive. Similarly, the head of government must be selective and professional in distributing social assistance funds in both cities and villages. Article 35 Paragraph (2) of the Regulation of the Minister of Home Affairs Number 39 of 2012 Guidelines for the Provision of Grants and Social Assistance Sourced from the Regional Revenue and Expenditure Budget states that the accountability of local governments for the provision of social assistance funds includes:

1. Written proposal or request from prospective recipients of social assistance or a certificate from an authorized official to the regional head, and the decision of the regional head on determining the list of recipients of social assistance.
2. The integrity of the social assistance recipient states that the social assistance received will be used in accordance with the proposal.
3. Proof of transfer or delivery of money for the provision of social assistance in the form of money or proof of the handover of charcoal for the provision of social assistance in the form of goods.

A planned attempt at corruption committed by officials or civil servants is a criminal act of corruption that has been planned beforehand. Therefore, the criminal threat that can be given will be more severe when compared to other corruption cases.

For example, corruption cases committed by ordinary people without a position are regulated in Article 2 of Law Number 20 of 2001 concerning the Eradication of Corruption Criminal Acts, where Article 2 is more severe and general than Article 3 of Law Number 20 of 2001 concerning the Eradication of Corruption Criminal Acts against corruption committed by officials or civil servants who have lighter sentences. Thus, corruption crimes committed by officials or civil servants can be punished with life imprisonment or imprisonment for a minimum of 1 year and a maximum of 20 years (twenty years). John Austin is a positive legal theorist who views law as an order from authorities and law enforcement as the use of state force (Huijbers, 2020). While Austin's positive legal theory may not directly relate to ideal legal arrangements for managing social assistance funds, some positive legal principles can be applied to prevent criminal acts of corruption in that context. Some aspects that can be attributed to Austin's positive law theory are that the ideal legal arrangement of social assistance fund management should be based on the clear authority of the authorities, such as the legislature or the government. Laws should reflect state sovereignty and be issued through appropriate procedures.

The ideal law should establish clear rules and be followed by all parties involved in the management of social assistance funds. Governments, officials, contractors, and third parties must comply with the law and act in accordance with applicable legal orders. The law should provide a basis for strong and effective law enforcement to prevent corruption in the management of social assistance fund. Law enforcement must be carried out firmly and fairly to ensure that violations of the law are appropriately sanctioned. In the context of managing social assistance funds, the law can act as a control instrument to prevent corruption. Laws can regulate open procurement processes, require transparency in fund usage, and establish effective oversight mechanisms. Although Austin's positive legal theory does not specifically relate to legal arrangements in the management of social assistance funds, positive legal principles can provide a conceptual framework for understanding the importance of legal authority, compliance, and law enforcement in preventing criminal acts of corruption.

4.2. Prevention and Mitigation of Corruption in Social Assistance Funds

The widespread conduct in Indonesia is mainly related to the deviation of social assistance funds, where the elite, including government officials, city governments, and village governments, constantly pervert social assistance funds to the general public, which causes the Indonesian people to condemn those who do so. Given the many discrepancies in social assistance funds, it is important to indicate the existence of legal subjects before holding social assistance funds accountable. This is done to ensure that the relationship between criminal liability, on the one hand, and the subject of law, on the other, is clear (Oktarina & Sari Nilam Cayo, 2019). The form of criminal responsibility for social assistance funds can be regulated in Articles 2, 3, 9, and 18 of Law Number 20 of 2001 concerning the Eradication of Corruption.

Thus, from the explanation above, it can be understood that Law Number 20 of 2001 concerning the Eradication of Corruption and Regulation of the Minister of Home Affairs (Permendagri) Number 32 of 2011 concerning Guidelines for Providing Social Assistance Fund Grants sourced from the regional budget (APBD) regulate accountability for criminal acts of corruption related to social assistance funds. Providing evidence of its existence or liability report is very important before the liability of the legal subject. Regarding the accountability of criminal acts of corruption, social assistance funds from the regional budget (APBD) are regulated in Article 35, paragraph (1) of Law Number 17 of 2003 concerning State Finance, which determines that every state official and civil servant who is not a treasurer who violates the law or his obligations, either directly or indirectly, that harm state finances, are required to compensate for losses referred to in Article 59 of Law Number 1 of 2004 about the State Treasury (Dirdjosisworo, 2010).

In handling criminal acts of corruption in social assistance funds, regional budget (APBD) is used. When the judge's decision is examined, what substance should be examined in the judgment while the examination of the judgment concerns the examination with existing institutions with appeals and cassation? Thus, there is no general standard for the award of a crime because judges are free to determine the type of crime, the manner in which it was executed, and whether the crime was high or low. Furthermore, in the context of managing social assistance funds, efforts to prevent and overcome corruption of social assistance funds can also be related to Jeremy Bentham's theory of utilitarianism (Huijbers, 2020). The main principle of utilitarianism is the maximization of overall social well-being or happiness. In the management of social assistance funds, the main objective is to ensure that the funds are used effectively and efficiently to help those in need in a manner that is most beneficial to society as a whole. This ensures that social assistance funds achieve their core goals of reducing poverty and improving social welfare.

In utilitarianism, the fair distribution of profits must be considered. In the management of social assistance funds, the government must ensure that they are distributed equitably, based on the needs and socio-economic conditions of the people entitled to receive them. This involves careful evaluation to identify the groups most in need of assistance and ensure that the funds are allocated evenly and that there is no misuse of profits by unentitled parties. The principle of utilitarianism emphasizes transparency and accountability in decision-making. The government must maintain a high level of transparency in the allocation and use of social assistance funds. Information on the allocation of funds, their distribution, and their use should be publicly available so that the public can monitor and verify their proper use. Accountability is also important, where officials responsible for the management of social assistance funds must account for their actions and avoid misusing funds for personal gain. The principle of utilitarianism also encourages continuous evaluation and improvement to achieve the most beneficial results for society. In managing social assistance funds, the government must evaluate the effectiveness of the programs and policies implemented. If there are indications of corruption or irregularities, remedial measures should be taken quickly to ensure that social assistance funds achieve their objectives.

5. Conclusion

Based on the discussions related to the problem, the following conclusions can be drawn:

1. The ideal legal arrangement for the management of social assistance funds to prevent corruption is to apply some positive legal principles from John Austin, such as being based on clear authority, such as legislative or government institutions, and the law must reflect state sovereignty, establish clear rules, and must be followed by all parties, provide a basis for strong and effective law enforcement, and the law can act as an instrument of control to prevent criminal acts of corruption.
2. Efforts to prevent and overcome the corruption of social assistance funds are through the application of Jeremy Bentham's theory of utilitarianism, which has the main principle of maximizing overall social welfare or happiness, considering the distribution of benefits fairly, emphasizing transparency and accountability in decision making, and emphasizing transparency and accountability in decision making.

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