

The Synergy of the Role of KPK and the Community in Preventing the Corruption of COVID-19's Social Assistance Fund

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ABSTRACT

This study aims to unearth the corrupt practices that occur in the delivery of COVID-19's social assistance and discover the actions undertaken by KPK and the community in preventing the corruption of COVID-19 social assistance funds. The method used in this study is normative juridical with a statutory study approach and case studies. The method used is a literature study and analyzed using qualitative descriptive. The results of this study indicate that there have been several fraud cases, including corruption of the COVID-19 social assistance. The role of the community in efforts to prevent corruption of the COVID-19 social assistance fund is to supervise and report any irregularities. Meanwhile, the role of KPK is to conduct a whistleblowing system to prevent corruption of COVID-19 social assistance funds. With this study in place, it is expected to optimize the role of the Corruption Eradication Commission and the community in preventing corruption.

KEYWORDS:

Social assistance; corruption; the role of KPK; COVID-19, whistleblowing

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INTRODUCTION

The world is currently experiencing challenging times due to the spread of a virus called coronavirus or COVID-19. COVID-19 has become a pandemic worldwide, including in Indonesia (Nurhalimah, 2020). COVID-19 is an infectious disease caused by acute respiratory syndrome coronavirus 2 (severe acute respiratory syndrome coronavirus-2 or SARS-CoV-2) (Setiawan, 2020). COVID-19 was first discovered in the area of Wuhan, Hubei, China in 2019 and a new type of coronavirus (Hui, et al., 2020). COVID-19 is a perilous virus because it not only attacks animals but also attacks humans.

The global pandemic that also greatly affected Indonesia has made many entities play a role in overcoming such an outbreak. General practitioners and specialists jointly delivered a brief explanation to the community on the importance of strictly maintaining personal and environmental hygiene and refraining from frequently leaving the house. For that purpose, the central and regional governments have issued new policies to suppress the spread of COVID-19 in Indonesia. Some of the policies issued by the government include implementing social distancing or currently referred to as physical distancing. In addition, specifically for some regions that have fallen under the category of the red zone, the government has implemented a Large-Scale Social Restriction (Pembatasan Sosial Berskala Besar, hereinafter referred to as PSBB) policy.

Social Distancing or Physical Distancing is an effort to slow the spread of transmission of COVID-19. With this condition, we are encouraged to work, learn, and worship from home (Nurhalimah, 2020). According to the government spokesperson, Achmad Yuri-anto, PSBB is an effort to strengthen social distancing or physical distancing to reduce the spread of the coronavirus. The enact-

ment of this policy has had a significant impact on various sectors, especially the economic sector. Many businesses have been closed down and even laid-off or furloughed their employees. This certainly makes the unemployment rate in Indonesia skyrocketed. According to the Ministry of Manpower data, until May 12, 2020, the number of workers who were terminated or laid off reached 1,722,958 people—consisting of 1,032,960 formal workers who were furloughed and 375,165 people who were laid-off. Meanwhile, the number of companies that have laid-off employees has reached 80,000 companies throughout Indonesia (Karunia, 2020). The Institute for Development of Economics and Finance (Indef) predicts that a large wave of lay-offs due to economic pressure due to the COVID-19 pandemic will occur in June 2020 (Pryanka, 2020).

Indonesia is one of the countries with abundant resource ownership (Pradiptyo, Saputra, Nugroho, & Hutami, 2020). However, due to this weak economic activity, income has plummeted, thereby increasing the poverty rate. Even though during a pandemic like this, the government needs significant funds to address economic, health and social problems. For that reason, government agencies, both central and regional governments, are mobilizing to join forces in tackling the spread of COVID-19 by prioritizing government budgets in the health and social sectors (Solihah & Triono, 2020). In order to reduce the poverty rate and the embodiment of the constitutional mandate to advance public welfare, the government issued a policy to provide social assistance (hereinafter referred to as social assistance) in response to the current pandemic conditions (Alfedo & Azmi, 2020).

The government disbursed funds of Rp405 trillion, which were allotted to health, social safety net, and industrial support (Hakim,

2020). The funds are derived from savings in state expenditure of Rp190 trillion, additional handling expenditures of Rp255 trillion, and a budget to finance the national economic recovery program of Rp150 trillion (Julita, 2020). In general, these funds come from the Accumulated Budget Surplus (Saldo Anggaran Lebih, SAL) and government endowments and funds from the Public Service Agency (Badan layanan Umum, BLU). Furthermore, the government is also planning other financings from the market with Government Securities (Surat berharga Negara, SBN), including Government Bond (Surat Utang Negara, SUN), Sukuk and Retail Securities (Savings Bond Ritel, SBR) in both the domestic and global markets (foreign exchange). Government could also conduct private placements of BUMN or other institutions and the latter can come from bilateral and multilateral sources, namely the World Bank and various international donor agencies (Ministry of Finance, 2020).

Through these sources of funds, the government has launched the COVID-19 social assistance program to provide social support to the community. There are seven social assistance programs. These programs include basic food assistance, cash social assistance, direct cash assistance (Bantuan Langsung Tunai hereinafter referred to as BLT) of village fund, free electricity, pre-employment cards, employee salary subsidies, and BLT of micro-enterprise (Ihsanuddin, 2020). With such social assistance, it is expected that people affected by COVID-19 can receive support and also boost a weakened economic system.

Hanifah Febriani, a researcher at the Center for Anti-Corruption Studies at Gadjah Mada University (Pukat UGM), revealed that providing social assistance funds in disaster situations is prone to corruption (Solihah & Triono, 2020). According to the researcher, openness and supervision of corruption in a

disaster situation are lacking and weak because speed and broad affordability are prioritized. As a result of the ongoing corruption, people lose their fundamental rights to live in prosperity (Prayitno, 2019). Therefore, the role of the Corruption Eradication Commission (Komisi Pemberantasan Korupsi, hereinafter referred as to KPK) as a legal entity is needed to eradicate corruption. Thereby the safety of social assistance funds can be secured from corruption. Apart from the role of KPK, the role of the community is also absolutely fundamental in ensuring that the corruption prevention program is successful. In that regard, both KPK and the community are expected to join forces in preventing acts of corruption, particularly corruption in the disbursement of COVID-19 social assistance funds.

According to Tuanakotta (2010) in Forensic Accounting and Investigative Audit, one manifestation of corruption is a conflict of interest that we often encounter in various manners. Those including state-owned businesses or the businesses owned by officials (rulers) and their families also cronies become suppliers or partners in government institutions and even in the business world. The corruptors often abuse their authority to commit acts of corruption. The government is providing a substantial amount of COVID-19 funds, thereby imposing high risks for those in government ranks to commit acts of corruption in the form of conflicts of interest. This is demonstrated by the high level of corruption in Indonesia.

Corruption continues to be prevalent in Indonesia, while the effort to eradicate such crime is still prolonged (Ridwan, 2012). This occurs due to the lack of performance optimization of government agencies in preventing corruption. The laws governing this matter also seem to favor the rich. Corruption often results in significant financial state losses, and corruptors are sometimes only

charged with minimal penalties, incomparable with the magnitude of the losses. The law is perceived to be weak in dealing with such problems despite how extremely detrimental corruption has been to the nation and state (Hamzah, 1999).

In order to optimize the role of government agencies in preventing corruption, it requires the role of the community. The role of community is essential to improve the performance of government agencies. Through social and cultural life, society can provide important information needed by government agencies to prevent corruption. Efforts to eradicate corrupt practices so as not to justify any minor corruption under the pretext of harmonization of people's lives and an integralist mindset that negates violations should be made. Among others, those effort is by linking cultural values and other paternalistic mindsets that deny the abuse of entrusted power committed by corruptors (Bunga, Maroa, Arief & Djanggih, 2019). This follows Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption. Article 41 of this law states that the public can play a role and provide assistance to prevent and eradicate corruption.

The lack of attention and minimum research on the role of public participation and public accountability in efforts to eradicate corruption has led to the inadequate quality of community participation itself (Kurniawan, 2009). Therefore, efforts are needed to raise public awareness regarding the importance of participating in efforts to prevent criminal acts of corruption. Currently, most people seem to be afraid and prefer to remain silent when they see corruption taking place. This results from the community's lack of information on how to seek information concerning acts of corruption. In addition, people prefer to stay out of trouble and not be bothered by acts of corruption committed by oth-

er people. For that reason, both KPK and the community are expected to work together in preventing corruption from taking place, especially the corruption of the COVID-19 social assistance funds.

This study is different compared to the research that previous researchers have conducted. The research conducted by Bunga et al. (2019) only discusses the urgency of community participation to prevent and eradicate corruption. Similarly, the research conducted by Zakariya (2020) emphasizes community participation in preventing corruption of village funds. Research conducted by Putra, Widhiyaastuti, and Putra (2018) highlights the importance of preventing corruption in the financial management of village funds and community participation in the prevention of corruption in managing village funds.

Meanwhile, Solihah and Triono (2020) research discusses the role of KPK in overseeing the allocation of social assistance funds during the COVID-19 pandemic. This study not only discusses the role of KPK as an agency to eradicate corruption but also discusses the role of society in helping to prevent corruption. Hence, this study tries to combine the role of KPK and the community to prevent corruption. Through the role of KPK and the role of the community, it is expected that both entities can work together to eradicate corruption to reduce the corruption rate in Indonesia.

Based on the abovementioned background, this study has two problem formulations. First of all, what kind of corruption and fraud occur in the mechanisms of COVID-19 social assistance? Secondly, what is the role of KPK and the community in preventing corruption of the COVID-19 social assistance funds?

RESEARCH METHOD

The method used in this study is juridical normative, namely legal research conducted by examining secondary data. The nature of legal research in this study is prescriptive research. The approach used in this study is the statute approach, which is by examining and analyzing the relevant laws also regulations concerning the role of KPK. Second, the case approach, namely by examining corruption cases related to the distribution of social assistance.

The legal materials used in this study are primary legal materials, secondary legal materials, and tertiary legal materials (Zakariya, 2020). Primary legal materials are legal materials that are authoritative in nature. In this case, the primary legal material consists of statutory regulations, official records, or minutes of making statutory regulations (Soekanto & Mamudji, 2003). Secondary legal materials are legal materials that support and strengthen primary legal materials to explain existing primary legal materials. Such explanation could gain a deeper analysis and understanding can be carried out so that there is strengthening based on law resulting in good legal analysis (Soekanto & Mamudji, 2003). Secondary legal materials consist of elucidations of the laws and regulations used as primary legal materials, which are literature books that explain corruption and the role of the Corruption Eradication Commission, journals, and other research results related to the topic studied. Tertiary legal materials, namely legal materials which are complementary to provide guidance and explanation for primary and secondary legal materials. Tertiary legal materials can be exemplified, such as The Great Indonesian Dictionary (Kamus Besar Bahasa Indonesia, KBBI), encyclopedia, cumulative index, and others (Soekanto & Mamudji, 2003).

The authors collect secondary data that has a relationship with the problem being studied. Legal materials studied and analyzed in normative legal research include primary, secondary, and tertiary law materials. The technique for studying and collecting the three legal materials is by using documentary studies. A documentary study is a study that examines various documents, both those related to legislation and existing documents (Salim & Nurbani, 2013).

The first step that must be taken in collecting data is determining the location for finding data sources, such as libraries and research centers. After determining its location, start looking for the required data in the study. The data obtained at the location will be read carefully. Therefore there are two stages in reading the data that has been obtained. First, read at a symbolic level. This stage is not reading in its entirety, but capturing a synopsis of books, chapters, and subsections to the smallest part of the book is very important to know the research map. The results will be recorded on a data card and coded according to the map and research category conducted. Second, reading at a semantic level. The authors need to decompose and capture the essence of the data that has been collected. Each point that is read is then analyzed in the data.

In normative legal research, data processing is carried out by compiling written legal materials. Systematization means making a classification of these legal materials to facilitate analysis and construction work. Activities carried out in the analysis of normative legal research data by means of the data obtained are analyzed descriptive qualitatively, namely analyzing, describing, and summarizing various conditions, situations from various data collected regarding the problems under this study that eventuates in the field (Soekanto & Mamudji, 2003).

Data analysis activities carried out by researchers include data reduction, display data, and overview of conclusions. The data reduction done at the initial stage selects, focuses, simplifies, abstracts, and transforms raw data into written records. The aim is to carry out findings which then become the focus of the research. The next stage is display data, where the data that has been reduced is then displayed to provide an understanding of the data to determine the next steps a researcher will take in the research process. Lastly, an overview of conclusion. After data reduction is carried out, conclusions are made from the data that has been studied, from which new findings from the research conducted are presented. However, these results can still be examined repeatedly by reducing, displaying data, and returning it will produce conclusions, and so on to get maximum results.

RESULT AND DISCUSSION

In the sociological approach, corruption is defined as abusing an official's authority for personal gain. According to Tuanakotta (2010), corruption involves fraud. Corruption in the form of fraud is categorized as an extraordinary crime. It is called extraordinary because it is generally carried out systematically, has intellectual actors, involves stakeholders in an area, including law enforcement officials, and has a "destructive" impact on a broad spectrum (Thalib, Ramadhan, & Djanggih, 2017). Therefore, there is a need to step up efforts to prevent corruption from minimizing such crime.

According to Tuanakotta (2010), corruption is divided into categories. The first category is a conflict of interest which we often encounter in various forms, including state-owned businesses or businesses owned by officials (rulers) also their families and cronies who become suppliers or partners in

government institutions and even in the business world. The second category is bribery which often happens in Indonesia's business and politics. The third category is illegal gratuities, which is giving gifts as in a disguised form of bribery. The last category is economic extortion or economic blackmail.

Vulnerability of Corruption Cases in the COVID-19 Social Assistance Fund

Based on the findings collected by Indonesia Corruption Watch (ICW) from 2 June to 31 August 2020, a number of problems related to COVID-19 social assistance were found, as seen in Figure 1.

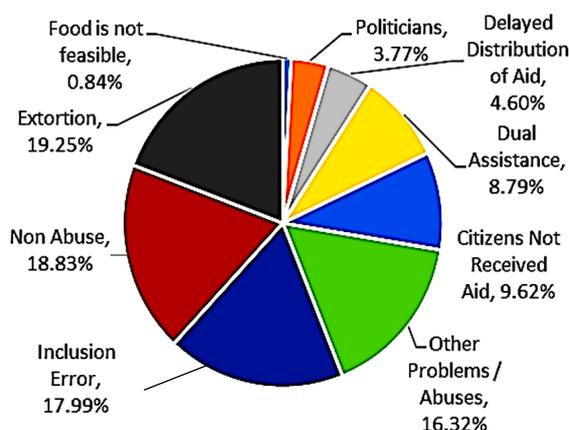


Figure 1. Problems Related to COVID-19 Social Assistance

Source: ICW, 2020 (processed)

Apart from the many problems that occurred according to table 1, there were also several other cases such as corruption. According to KPK spokesperson Ipi Maryati, there are several corruption-prone points in organizing social assistance. These hot spots include data collection of recipients, clarification and validation, procurement of goods, distribution, and supervision (Prasetyo, 2020). In general, the mode of corruption that emerged in the distribution of social assistance funds included reducing the quota of recipients or even going so far as people not receiving social assistance. The perpetrator created a list of recipients of fictitious assistance. There are no recipients of any aids,

Table 1. COVID-19 Social Assistance Corruption Case

Year	Case	Suspect	State Loss (Rp)
2020	Corruption (Bribery and conflict of interest) for COVID-19 social assistance at the Ministry of Social Affairs	Juliari Batubara, Matheus Joko Santoso, Adi Wahyono, Ardian IM dan Harry Sidabuke	2.73 trillion
2020	Corruption mark-up funds (conflict of interest) for COVID-19 social assistance in Makassar, South Sumatra	On process	On process
2021	Corruption (conflict of interest) of COVID-19 social assistance funds in Sukowarno village, Musi Rawas Regency, South Sumatra	Askari	187.2 million
2020	Corruption (conflict of interest) of covid-19 social assistance funds in Bogor	Endang Suhendar dan Head of the village section	54 million
2020	Corruption (conflict of interest) of COVID-19 social assistance funds in South Sumatera	Village chief dan BPD members	3.6 million

Source: *CNN Indonesia (2020), Christianto (2020), Ikhsan (2020), Putra (2020), Ariefana (2021)*

but the funds are still being spent (Pukat UGM, 2020). Moreover, the illicit practice done is by committing bribery to expedite the fraudulent process. The concrete cases related to the alleged corruption of the COVID-19 social assistance funds are presented in Table 1.

The corruption case of COVID-19 staple food assistance involves the former Minister of Social Affairs, as a suspect in the alleged bribery case for the procurement of staple food assistance for vulnerable people affected by COVID-19. That corruption eventuated partly due to the lack of transparency regarding the difficulty in accessing information by the public. The public finds it difficult to access the process of procuring goods and services at the Ministry of Social Affairs because they do not have electronic procurement services (Layanan Pengadaan Secara Elektronik hereinafter referred to as LPSE). In addition, the direct appointment system related to staple food procurement was not uploaded to the Ministry of Finance's LPSE system, which makes it susceptible to conspire in the process. The corruption resulted in estimated financial state losses of Rp2.73 trillion (CNN Indonesia, 2020).

The alleged case on the price mark-up of social assistance in Makassar is related to the 60 thousand staple food packages given to the public through the Makassar City Social Service during the COVID-19 pandemic. The budget is thought to have originated from the Makassar city government's regional budget (Anggaran Pendapatan dan Belanja Daerah hereinafter referred to as APBD). This case eventuated as a result of no transparency on the actual number of basic food packages. There was a conspiracy related to price tampering in the procurement of these staple food packages with other parties (Christianto, 2020).

Other corruption cases were carried out by village heads in Sukowarno village, South Sumatra, and Cipinang village, Bogor. The modus operandi in Sukowarno village is to use COVID-19 social assistance money to pay debts and gambling instead of using the funds to prevent the coronavirus. For this crime, the village head of Sukowarno was named a suspect. As a result of this case, financial losses were estimated at Rp187.2 million (Ariefana, 2021). While in the Cipinang village case, the modus operandi is by duplicating the name of prospective social assistance recipients who have passed away and changed addresses from the Na-

tional Identification Number (Nomor Induk Kependudukan, NIK). There were 855 residents who received the Social Cash Assistance (Bantuan Sosial Tunai, BST). The perpetrators duplicated 30 potential recipients' data to receive additional social assistance and get benefits. The state financial losses resulting from this crime amounted to Rp54 million (Ikhsan, 2020).

COVID-19 social assistance corruption cases also happened in Banpras village, Tuah Negeri sub-district, Musirawas district, South Sumatra Province. The suspect, in this case, is the head of a hamlet member of the Village Council (Badan Permusyawaratan Desa, BPD). The modus operandi is to cut the BLT belonging to residents not to receive the appropriate amount. As a result, the financial loss was estimated at Rp3.6 million (Putra, 2020).

KPK Performance in Corruption Eradication

Figure 2 presents the monitoring result data from ICW, which has carried out a mapping of the performance of law enforcers during the first semester of 2020. It shows law enforcers who prosecute a substantial amount of corruption cases are those from the prose-

cutor's office. Ninety-one cases, or around 54% of corruption cases, were investigated by the prosecutor's office, which had named 198 suspects with a state loss of Rp17.2 trillion. Furthermore, in second place, the police have handled 72 cases of corruption or around 43% of the total cases with 136 suspects and the number of state losses amounting to Rp131 billion. Meanwhile, KPK has the lowest number of law enforcers prosecuting corruption cases. KPK only handled six corruption cases or about 3% of the total cases, with the number of suspects reaching 38 people and resulting in financial state losses of Rp805 billion. This shows that the role of KPK in prosecuting corruption cases is still deficient compared to other law enforcers. In that regard, it is imperative to improve the performance of KPK in eradicating acts of corruption, one of which is through prevention undertakings. Meanwhile, the need to improve KPK's performance in efforts to eradicate corruption can also be noted from the data reported by ICW regarding the Trends in the Handling of Corruption Cases during Semester I of 2016 to Semester I of 2020 KPK has carried out. The results of the monitoring are presented in Figure 3.

Figure 3 shows an increasing trend in the prosecution of corruption cases that oc-

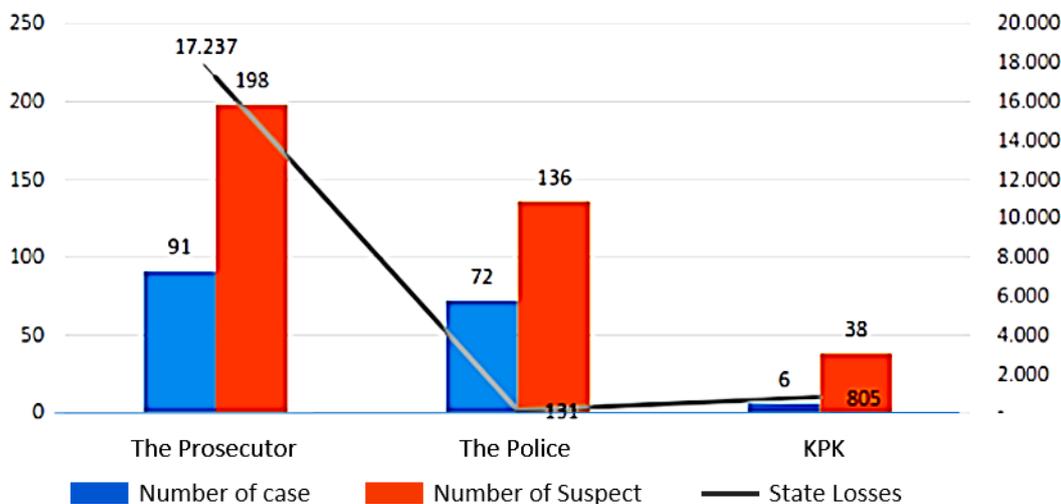


Figure 2. Law Enforcement Performance During Semester I of 2020
Source : ICW (2020)

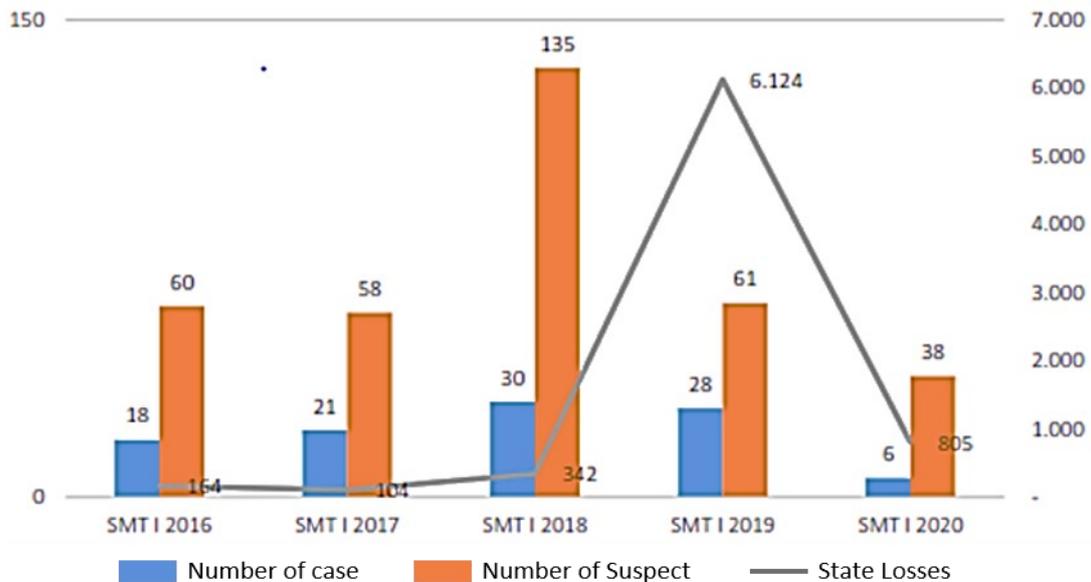


Figure 3. Trends in the Handling of Corruption Cases
Source : ICW (2020)

curred in the first semester of 2016 to the first semester of 2018. The increasing trend happened in terms of the number of cases, the number of suspects, or the amount of state losses. From the first semester of 2018 to the first semester of 2019, state losses increase. Then it experienced a decrease from the first semester of 2018 to the first semester of 2019 and a sharp decline in the first semester of 2020. Through the two findings in the figures, it can be concluded that KPK needs to improve its performance in carrying out undertakings to eradicate corruption, one of which is through preventive measures with the expectation that corruption cases should no longer remain.

KPK's Efforts to Prevent Corruption of COVID-19 Social Assistance

The Circular Letter number 8 of 2020 regulates the Use of the Budget for the Implementation of the Procurement of Goods/Services in the Context of Accelerating the Handling of COVID-19 Related to Corruption's Prevention. There are three crucial points outlined in this circular letter as KPK's efforts to prevent corruption during the pandemic related to the procurement of goods/services: (1) KPK en-

courages the active involvement of the Government Internal Audit Apparatus (Aparat Pengawas Internal Pemerintah, APIP) and Indonesia's National Government Internal Auditor (Badan Pengawasan Keuangan dan Pembangunan, BPKP) in providing oversight and assistance related to the Procurement of Goods/Services (Pengadaan Barang/Jasa hereinafter referred as to PBJ) implementation process and in consultation with National Public Procurement Agency (Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah, LKPP). (2) The principle of PBJ in emergency conditions is effective, transparent and accountable, by adhering to the concept of the best price (value for money) following Article 4 of Presidential Decree Number 16 of 2018 concerning the Procurement of Goods/Services. One of the objectives of PBJ is to produce goods/services that are the exact amount of money spent, measured in terms of quality, quantity, time, cost, allocation, and provider. (3) KPK reminded that in all stages of PBJ implementation, acts of corruption must be avoided (KPK, 2020).

Through this circular letter, KPK makes all attempts to prevent corruption of the

COVID-19 social assistance by coordinating and collaborating with APIP and BPKP. Moreover, KPK also urges all parties concerned to procure goods and services in an effective, transparent, and accountable manner also not commit acts of corruption in the procurement of goods/services.

Community Efforts to Prevent Corruption of COVID-19 Social Assistance

The State Administration Agency states that public supervision is a form of social control that has bestowed a mandate upon the government to manage state resources. Community supervision is supervision carried out by the community itself on government administration and development. The sources of community supervision can derive from non-governmental organizations (NGOs), mass media, community groups, or individuals. The public is expected to participate in supervising all activities that arise in their environment to create effective and free from fraudulent activities, especially corruption. The public does not need to be afraid in supervising such activities as this has been regulated in Law Number 25 of 2009 concerning Public Services.

According to Article 5 of Law Number 25 of 2009 concerning Public Services, public goods and services are the procurement and distribution of public goods carried out by government agencies whose part or all of the funds come from the state budget and/or local government budget. Through the statement put forward in Article 5, COVID-19 social assistance funds are part of public services. Therefore, it is imperative to conduct supervision. By Article 18 Number 25 of 2009 concerning Public Services, the public has the right to supervise the implementation of service standards, receive responses to complaints submitted, file a complaint on implementers and administrators who have deviated from service standards and/or who

do not improve services to providers and Ombudsman.

Article 35 of Law Number 25 of 2009 concerning Public Services stated that internal and external supervisors supervise public service providers. Internal supervision by direct superiors under laws and regulations and by functional supervisors in accordance with statutory regulations. While external supervision is done by the community in the form of public complaints or reports in the implementation of public services, the Ombudsman following statutory regulations, and the House of Representatives (Dewan Perwakilan Rakyat hereinafter referred as to DPR), and Regional Representative Council (Dewan Perwakilan Rakyat Daerah hereinafter referred as to DPRD) at the Provincial and Regency/City level.

One of the duties and powers of the DPR, Provincial DPRD, and Regency/City DPRD is supervising the implementation of laws and regulations, State Budget (Anggaran Pendapatan dan Belanja Negara, APBN)/APBD, and government policies. For this reason, in the context of public services, which are implementing government policies, the DPR, Provincial DPRD, and Regency DPRD also have an obligation to monitor them. The next institution that has the authority to carry out the oversight function of public services from external parties other than the DPR, Provincial DPRD, and Regency/City DPRD is the Ombudsman of the Republic of Indonesia. This authority is mandated in Article 6 of Law Number 37 of 2008 concerning the Ombudsman of the Republic of Indonesia. The Ombudsman has the function of supervising the implementation of public services organized by State Administrators and government at the central and regional levels, including those organized by State-Owned Enterprises. The State, Regional-Owned Enterprises, and State-Owned Legal Entities as well as private or individual bod-

ies assigned the task of providing certain public services.

One of the main components that are very important in public services is external supervision by the community. This is because, ultimately, the community will also receive services. When the public is aware and cares about their rights and obligations in supervising public services, this input, suggestions, and even complaints from the public will make public service providers continue to improve and deliver quality public services. The community is expected to actively improve public services by being aware of their rights and obligations and cultivating a critical nature upon the public services they receive.

The overall control and supervision function by both internal and external supervisors in this public service must complement each other and work together to run well. Quick response and concrete follow-up from service providers and internal supervisors in handling complaints or public complaints absolutely must be carried out. If internal supervision is not being exercised accordingly, in that case, DPR, Provincial DPRD, Regency/City DPRD, Ombudsman, and the community will quickly carry out their functions as an external supervisors. Through this Law, the community is included as an external supervisor. Hence the community is encouraged to supervise all public service activities, including COVID-19 social assistance services that are intended for the public. With this supervision by society, it is believed that the current corruption of COVID-19 social assistance funds can be ended.

In terms of reporting fraudulent activities, including corruption, the public can act as a whistleblower. In general, the definition of whistleblowers is people who reveal facts to the public about a scandal, danger, malpractice, maladministration, or corruption

(Irawan, 2019). Whistleblowers are employees of the organization itself (internal parties), but it is not limited to information deriving from external parties (customers, suppliers, society) (Sagara, 2013).

Public reporting is governed under Government Regulation Number 71 of 2000 concerning Procedures for Implementing Community Participation and Awarding in the Prevention and Eradication of Corruption (hereinafter revoked by Government Regulation number 43 of 2018). The Regulation states that any person, community organization, or non-governmental organization has the right to seek, obtain, and provide information on corruption suspicion and convey suggestions and opinions to law enforcement and/or the Commission regarding corruption cases.

In conveying information, suggestions, and opinions, it must be carried out conscientiously following the provisions of the prevailing laws and regulations, religious norms, morality, and courtesy. Meanwhile, in terms of the mechanism, according to Article 3, information, suggestions, and opinions or requests for information as referred to in Article 2 must be submitted in writing and supported by data. This suggests that such information could not be submitted as an anonymous letter. Such information should contain sufficient data regarding the name and address of the informer/complainant, the leader of the mass organization, or the leader of the NGO by attaching a photocopy of an ID card or other identification. Subsequently, the informer/complainant makes additional information regarding the alleged corruptor, along with preliminary evidence (KPK, 2015). Figure 4 shows statistics on public complaints received by KPK from 2004 to 2018.

Based on statistical data on public complaints that have been received and reports

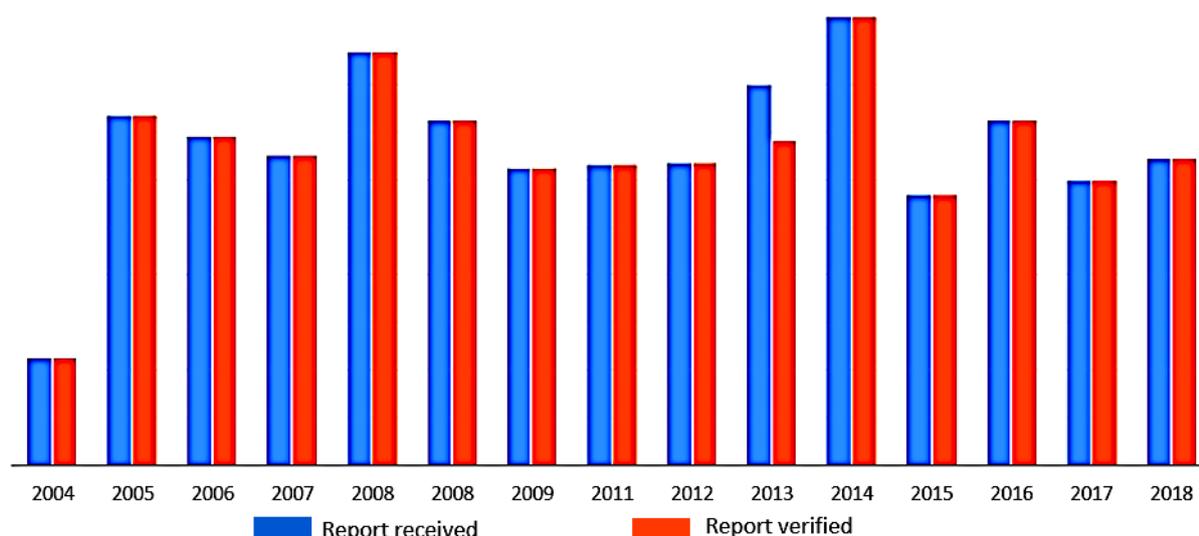


Figure 4. Statistics on Public Complaints
Source: ACCH (2021)

that KPK has verified from 2004 to 2018, the numbers fluctuate. This indicates that public awareness in reporting fraudulent activities, including corruption, is inconsistent and does not reflect increased awareness. As one of the government's efforts to increase public complaints, the government issued a policy outlined in Government Regulation Number 43 of 2018 concerning Procedures for Implementing Community Participation and Giving Awards in the Prevention and Eradication of Corruption. The following are some of the points listed in the Government Regulation relating to public efforts to report corruption, especially the corruption of COVID-19 social assistance:

1. The community participates in assisting efforts to prevent and eradicate corruption.
2. The public has the right to seek, obtain and provide information on suspicion of an act of corruption.
3. The community has the right to seek, obtain, and provide information on suspicions of an act of corruption to law enforcers who handle corruption cases.
4. The public has the right to receive answers to questions about reports given to law enforcers.
5. The community has the right to obtain legal protection.

6. Communities who have contributed to the prevention, eradication or disclosure of acts of corruption are rewarded in the form of a certificate and/or a premium.

With this Government Regulation, the public will feel safer providing information and filing complaints related to corruption, especially the corruption of COVID-19 social assistance. In addition, the public will also feel elevated and appreciated when the government renders awards to those who have mustered the courage in providing information or filing complaint regarding acts of corruption, especially the corruption of COVID-19 social assistance corruption.

Whistleblowing System

Whistleblowing is an action taken by a person or several employees to report fraud within the organization, whether committed by the company or by other parties (Saud, 2016). Whereas Hoffman and Robert (2008) define whistleblowing as disclosure by employees regarding information that is believed to contain violations of laws, regulations, practical guidelines, or professional statements, or is related to procedural errors,

corruption, abuse of authority, or could endanger the public and workplace safety.

One of KPK's efforts in preventing corruption is to create a whistleblowing system. Researchers agree that whistleblowing is a vital medium to prevent and reduce company mistakes (Bhal & Dadhich, 2011). Through this system, it will be easier for the public to reveal fraudulent activities: corruption. Hence, the whistleblowing system is expected to be in force in a structure of state institutions as a tool to prevent corruption.

The role of whistleblowers in disclosing allegations of corruption is critical for KPK. From the whistleblower's disclosure, KPK will follow up on incoming reports for later investigation. This confirms that public reports are one of the primary keys to the success of eradicating corruption. KPK cannot work alone and needs community support to oversee and uncover various corruption cases. KPK spokesman said that the role of the whistleblower is paramount. Any whistleblower who wishes to remain anonymous is guaranteed the confidentiality of his/her identity. Therefore, the public is encouraged to have no fear in exposing corruption cases. For anti-corruption activist groups such as Transparency International (TI), the World Whistleblowing Day commemoration is used to campaign for public support for informers/whistleblowers of a corruption case. The main message is powerful: people who are a part of disclosing corruption must not be discouraged.

KPK provides various sources of whistleblowing system tools that can be accessed by the public, such as via text messages, telephone, WhatsApp application, email, post box, and website. KPK provides easy access to prevent corruption, making it convenient for the public to exercise the reporting process related to corruption in all activities in their environment, especially the COVID-19 social assis-

tance fund. KPK and the community can mutually support one another and synergize in the success of the corruption prevention program.

CONCLUSION

There were many COVID-19 social assistance corruption cases, including bribery and conflict of interest encompassing the COVID-19 social assistance funds. The community can play a role in preventing acts of corruption, namely through monitoring and reporting. The monitoring is carried out through NGOs, mass media, community groups, or individuals, while the community carries out reporting mechanism by becoming a whistleblower. Meanwhile, the role of KPK in preventing corruption is by providing a Whistleblowing System. The Whistleblowing System has been implemented in the KPK program as an effort to eradicate corruption. Whistleblowing is done through text messages, telephone, and WhatsApp applications, postbox, and web addresses.

The role of the community in preventing corruption is strengthened by the legal umbrella, specifically Law Number 25 of 2009 concerning Public Services. The Law also regulates the mechanism for the role of the community as one of the external supervisory institutions. This demonstrates the government's seriousness in eradicating corruption. On the other hand, Law Number 25 of 2009 concerning Public Services is legality regarding community participation in preventing corruption which testifies that the role of the community in eradicating corruption is indeed under the provisions put forward in the Laws and Regulations. Considering that, through the Whistleblowing System, the community is protected with rights guaranteed by Law. The community and the KPK can play a significant role in preventing corruption. Through monitoring and reporting, the public can cooperate with

KPK through the whistleblowing system, which has been put into effect by KPK.

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