



# The Role of State Official Wealth Report in Realizing the Principles of *Maqashid Sharia*

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Article	Abstract
<p><b>Keywords:</b> Corruption; <i>Maqashid Sharia</i>; State Administrators; Wealth Reports;</p> <p><b>Article History</b> Received: Jan 25, 2024; Reviewed: Jan 26, 2024; Accepted: Mar 30, 2024; Published: Apr 1, 2024.</p>	<p><i>This research aims to examine and analyze problems related to the implementation of maqasid sharia principles in effective reporting of state administrators' assets in Indonesia and to look for factors causing the ineffectiveness of legal instruments for reporting state administrators' assets in realizing the general principles of government in Indonesia. This research employed a normative legal method, with its prescriptive and applied nature. The research results show that, first, the implementation of maqasid sharia principles in reporting the assets of state administrators is in line with Hijz al-din (maintaining religion), Hijz an-nafs (maintaining the soul), Hijz al-aql (maintaining reason), Hijz an-nasl (maintaining offspring), and Hijz al-mal (maintaining assets); however, the challenge of implementing the principles of maqasid sharia in regulating the reporting of state administrators' assets requires a strong commitment from legal institutions, government, and society. Second, the factor causing the ineffectiveness of the legal instrument for reporting state administrators' assets still needs to be a more vital law enforcement factor. This can be seen in the LHKPN reporting instrument, which is the responsibility of the Corruption Eradication Commission. To deal with these problems, a legal instrument for reporting state administrators' assets is needed to embody the General Principles of Good Governance in Indonesia based on eight principles that the law must fulfil as a basis for forming reasonable regulations.</i></p>



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## INTRODUCTION

State administrators in Indonesia are mandated to submit the State Administrators' Wealth Report (LHKPN), in addition to the performance of their official responsibilities and functions (Gunawan, Hidayah, & Attariq 2021). State

officials disclose assets to enhance accountability concerning the state's finances and deter criminal acts of corruption. For administrators to fulfil their responsibilities regarding reporting, a legally binding statute is required. However, the legislation also significantly promotes adherence among state officials to disclosing their assets (Pop, Kotlyar, & Rossi 2023). Nearly every article of the Corruption Law implicates state administrators in one of the offences above—from bribery and gratification to abuse of authority and position—constituting a crucial component of state administration to eradicate corruption in Indonesia (Sunaryo & Al-Fatih, 2022).

State administrators are authorized to perform their administrative functions and responsibilities in compliance with all applicable laws and regulations. Misuse of the authority bestowed upon state officials can occasionally lead to detrimental consequences for the state, as exemplified by illicit activities of corruption (Puh, Akili, & Moonti 2020). Statutory regulations established a legal instrument to report the assets of state officials in order to prevent this from occurring. The LHKPN obligates state administrators to report assets. The following laws govern this obligation: Law No. 28 of 1999 concerning Corruption-, Collusion-, and Nepotism-Free State Administrators; Law No. 30 of 2002 concerning the Corruption Eradication Commission; and Regulation No. 07 of 2016 of the Corruption Eradication Commission concerning Procedures for Registration, Announcement.

State administrators, as mandated by Article 5, Paragraphs (2) and (3) of Law No. 28 of 1999, play a crucial role in eradicating corruption. They must undergo asset inspections before, during, and after assuming office and report and declare their assets at these stages. Furthermore, Article 5 Paragraph 4 prohibits state officials from engaging in corrupt practices, collusion, or nepotism. This underscores the gravity of the issue and the necessity of LHKPN reporting in our collective effort to deter corrupt criminal activities. The Corruption Eradication Commission (KPK) plays a pivotal role in our anti-corruption efforts (Alam, et. al (2022). As stipulated in Letter A of Article 6 of Law No. 19 of 2019, the KPK is tasked with implementing LHKPN to guarantee protection against criminal acts of corruption, as specified in Article 7, Paragraph (1) letter a, which designates the KPK as the authority responsible for examining and registering wealth reports pertaining to state administrators. The KPK's role in implementing LHKPN demonstrates a commitment to combating corruption and evaluating the integrity of state administrators.

The disclosure of state administrators' assets about LHKPN, submitted to the Corruption Eradication Commission, is facilitated on the official website e-LHKPN, which grants access to the general public and enables state administrators to fulfil their reporting responsibilities regarding LHKPN. The approach above is considered optimal due to its capacity to compel state officials to be truthful. However, its efficacy is deemed insufficient due to the growing ingenuity and variety of means by which criminals can obfuscate and conceal the proceeds of their illicit activities.

State administrators exhibited a favourable reception towards this legal instrument. The Corruption Eradication Commission publishes an announcement regarding state administrators' adherence to the LHKPN reporting requirements based on legal materials obtained from the e-LHKPN website. Compliance with the following particulars was identified by state administrators at the Central, Regional I, and Regional II in the domains of BUMN/BUMD, Executive, Legislative, and Judicial, according to the "Compliance Overview" of 2022:

Table 1 The Report of Compliance LHKPN 2022

<b>OVERVIEW OF LHKPN COMPLIANCE IN INDONESIA IN 2022</b>					
<b>Level</b>	<b>Section</b>	<b>Mandatory LHKPN Report</b>	<b>LHKPN Reported</b>	<b>LHKPN Unreported</b>	<b>Compliance (%)</b>
<b>Central</b>	BUMN/BUMD	35,044	34,971	73	97.31 (%)
	Executive	148,610	147,455	1155	94.46 (%)
	Legislative	719	634	85	83.59 (%)
	Judicative	18,516	18,433	83	96.88 (%)
<b>Regional I</b>	BUMN/BUMD	6418	6283	135	93.47 (%)
	Executive	29,512	29,348	164	95.27 (%)
	Legislative	2185	1984	201	86.13 (%)
<b>Regional II</b>	BUMN/BUMD	1130	1090	40	91.15 (%)
	Executive	112,045	110,169	1876	92.99 (%)
	Legislative	17,126	16,388	738	90.90 (%)
<b>Total</b>		<b>371,305</b>	<b>366,755</b>	<b>4550</b>	<b>94.21 (%)</b>

Source: Processed by the author from e-LHKPN "2022 LHKPN Compliance Overview"

The Table implies that state administrators exhibit a comparatively high adherence to the duty to report LHKPN, as evidenced by a % compliance rate of 94.21%. The Table reveals that 366,755 out of 371,305 state administrators obligated to report LHKPN have done so this far. An additional 4,550 state administrators have yet to comply with the reporting requirement. The presence of state administrators who have yet to report LHKPN indicates that the Corruption Eradication Committee (KPK) must continue to exert additional effort to encourage state administrators to comply in order to achieve the highest level of compliance. Furthermore, the e-LHKPN website reveals that state administrators continue to possess many irregular assets. Although sanctions for violations of LHKPN reporting are regulated in Article 20 of Law No. 28 of 1999, the specific sanctions under consideration are administrative (Lionardo et al. 2024).

Moreover, according to Article 21 of Regulation No. 07 of 2016 of the Corruption Eradication Commission concerning Procedures for the Registration, Announcement, and Inspection of State Officials' Assets, the Corruption Eradication Commission may recommend that direct superiors or heads of institutions where state officials are employed impose administrative sanctions against those who fail to report LHKPN or fail to fulfil their regulated obligations. Administrative sanctions as the product of the corruption prevention paradigm and the LHKPN delivery model are the least effective preventive measure in the fight against corruption due to their lack of punitive force against state administrators. Moreover, the prevention model permits state officials with an excessive fortune to continue serving in specific public capacities. This demonstrates the ineffectiveness of the legal mechanisms designed to enforce asset reporting requirements for state administrators.

Several findings of irregular assets in the LHKPN belong to state administrators. The first is in the LHKPN belonging to Rafael Alun Trisambodo, who served as the Head of the General Section, Directorate General of Taxes, Ministry of Finance, with total assets owned amounting to IDR 56,764,586,465 dated December 31, 2022. Second, the assets belonging to Johnny Gerard Plate, who served as Minister of Communication and Information and Top Leader, the Ministry of Communication and Information, amount to IDR 193,161,890,532 in total reported on December 31, 2022. Third, in the LHKPN, Achsanul Qosasi, who served as Member III of BPK RI, was found to have the total assets amounting to IDR 24,853,836,289 reported on December 31, 2022. Fourth, the LHKPN belongs to Lukas Enembe, who served as the Governor of Papua Province, with total assets owned amounting to IDR 33,784,396,870 as of December 31, 2021.

The unfair wealth state officials accumulate in the LHKPN may be associated with illicit enrichment which refers to the practice of augmenting one's assets or wealth in substantial quantities by a public official although the source of that increase in wealth is lawful. The illicit enrichment of individuals is governed by Article 20 of the United Convention Against Corruption (UNCAC). Indonesia has formally endorsed the United Nations Convention Against Corruption (UNCAC), an international agreement with the following objectives: enhance and fortify efforts to prevent and prosecute corruption, thereby improving their efficacy and efficiency; foster and promote greater international collaboration and technical support in the fight against corruption; and improve governance integrity, accountability, and administration. Indonesia is a country that ratified UNCAC through Law Number 7 of 2006 concerning the Ratification of the 2003 United Nations Against Corruption (Arifin et al. 2023a).

Before evaluating the effectiveness of the legal instrument for reporting LHKPN in deterring corruptors, it is imperative to ascertain the prevalence of corruption cases in Indonesia. According to Transparency International, Indonesia's corruption index

score ranged from one hundred, indicating the highest level of integrity, to zero, indicating the highest degree of corruption. The graph indicates that Indonesia ranks 110th out of 180 countries surveyed regarding corruption perception index score, with a value of 34/100. The decline of four points in this score from 2021 suggests that the prevalence of corruption in Indonesia is expected to rise again in 2022 compared to that of the previous year. On the Corruption Eradication Commission (KPK) website, additional legal documents detailing the number of corrupt acts committed by state officials are available. It was discovered that state officials occupying diverse positions were responsible for several criminal acts of corruption, which included the following:

Figure 1 Number of Corruption Crimes in Indonesia by Profession/Position

Tindak Pidana Korupsi Berdasarkan Profesi/Jabatan		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	JUMLAH
1	Anggota DPR dan DPRD				2	7	8	27	5	16	8	9	19	23	20	103	10	22	29	35	1	344
2	Kepala Lembaga/Kementerian		1	1		1	1	2		1	4	9	3	2		1	2	4	1	2	1	36
3	Duta Besar				2	1		1														4
4	Komisioner		3	2	1	1												1				8
5	Gubernur	1		2	1	1	2	1			2	3	3	1	1	2	1		1	1	1	24
6	Walikota/Bupati dan Wakil			3	6	6	5	4	3	3	3	12	4	9	13	30	18	8	13	15	4	159
7	Eselon I, II, III dan IV	2	9	15	10	22	14	12	15	8	6	2	7	10	43	24	26	18	20	47	39	349
8	Hakim							1	2	2	3	2	3	1	3	5			1	6	2	31
9	Jaksa					1			2					3	1		3			1		11
10	Polisi			1						2										1	1	5
11	Pengacara		2					1					2	2		4	1		1	3	2	18
12	Swasta	1	4	5	3	12	11	8	10	16	24	16	18	26	28	56	59	31	18	27	26	399
13	Lain-lain		4	1	2	3	4	8	1	2	8	8	3	21	13	31	33	20	28	10	9	209
14	Korporasi														1	4	1		1	1		8
	<b>JUMLAH</b>	<b>4</b>	<b>23</b>	<b>30</b>	<b>27</b>	<b>55</b>	<b>45</b>	<b>65</b>	<b>38</b>	<b>50</b>	<b>58</b>	<b>61</b>	<b>62</b>	<b>98</b>	<b>123</b>	<b>260</b>	<b>154</b>	<b>104</b>	<b>114</b>	<b>149</b>	<b>85</b>	<b>1605</b>

Source: Corruption Eradication Commission "Corruption Crimes Based on Profession/Position"

It was recorded that from 2004 to 6 October 2023, the Corruption Eradication Commission (KPK) handled 1,605 cases of criminal acts of corruption based on profession/position in Indonesia. The number of corruption cases handled by this institution has tended to fluctuate (unstable or changing circumstances or conditions) over the last 19 years. According to the KPK's publication of the statistics above, the Corruption Eradication Commission handled the most criminal acts of corruption based on profession/position in 2018, which reached 260 cases, while the lowest occurred in 2004 when there were only 4 cases. Cases of criminal acts of corruption by state officials happening every year are inevitable. Even though it is known that the level of compliance with LHKPN reporting by administrators is relatively high, there

are still many cases of criminal acts of corruption committed by state administrators following investigations into assets.

Several case findings reveal the fact that there are discrepancies in the assets of state administrators in the LHKPN. There are administrative sanctions for state administrators who do not report LHKPN or do not fulfil their obligations. These are intended to encourage state administrators' compliance in reporting LHKPN to prevent criminal acts of corruption. With many cases of criminal acts of corruption still being found, it shows that the provision of administrative sanctions in preventing the occurrence of criminal acts of corruption is not optimal by the Corruption Eradication Commission in LHKPN reporting. Imposing administrative sanctions opens up a loophole for state officials to commit criminal acts of corruption by reporting inappropriate assets in the LHKPN. This shows that the legal instruments for reporting state administrators' assets have not been able to realize the general principles of good governance (henceforth referred to as AAUPB) in regulating LHKPN reporting by administrators as an effort to prevent criminal acts of corruption (Zelekha and Avnimelech 2023a).

The compliance of state administrators in reporting LHKPN, which is also a preventive effort by the Corruption Eradication Committee to prevent criminal acts of corruption, cannot yet be a benchmark for the success of preventing criminal acts of corruption when seen from the high level of criminal acts of corruption. Regulations related to LHKPN are very noble as an intermediary for the goal of implementing a just, safe, and prosperous society in line with *Hifẓ al-din* (maintaining religion), *Hifẓ an-nafs* (maintaining the soul), *Hifẓ al-aql* (maintaining reason), *Hifẓ an-nasl* (looking after offspring), and *Hifẓ al-mal* (looking after wealth). Because LHKPN is considered an intermediary (*wasilah*) to realize prosperity, however, in practice, corruption is often carried out blindly, at the expense of society. The essence of *maqasid sharia* is the benefit of humanity. The essential aim of Islamic law is to realize benefits. Nothing is prescribed in the Al-Quran or Hadith unless there is benefit in it (Elimartati 2010).

Previous research on corruption and LHKPN has been carried out, but the previous research has yet to use the principles of Maqashid Sharia. For example, Selamat Widodo's research, which found that in Indonesia, reporting official assets is an anti-corruption movement, shows that despite the obligation to make asset reports for state officials, the level of corruption in Indonesia remains high. In China, there has been a decrease in corruption in asset disclosure, an essential instrument of wealth transparency that prevents conflicts of interest and upholds ethical standards in both the public and private spheres. (Widodo et al. 2024) Meanwhile, Sidik Sunaryo's research states that the Corruption Eradication Commission has been given the authority to prevent and prosecute criminal acts of corruption. Establishing anti-corruption institutions in the regions serves as an anti-corruption enforcement agency and a control and monitoring system for government administration in all agencies to

achieve good governance.(Sunaryo and Nur 2022) Meanwhile, Satria Unggul Wicaksana Prakasa's research reveals that public procurement law policies in Indonesia need to work better. This is one of them, influenced by corrupt law enforcement officials and the irresponsible political elite. As a result, existing legal regulations need to be correctly implemented.(Prakasa, Satria 2022) Another study by Ridwan Arifin reveals that Indonesia's stolen assets are recovering. Bridging legal philosophy and sociological theory provides a comprehensive framework for policymakers, legal professionals, and scholars pursuing justice and asset recovery in Indonesia and beyond (Arifin et al. 2023b).

Based on the above explanation, this research aims to examine and analyze problems related to the implementation of *maqasid sharia* principles in effective reporting of state administrators' assets in Indonesia and to look for factors causing the ineffectiveness of legal instruments for reporting state administrators' assets in realizing the AAUPB in Indonesia.

## METHOD

The research employed a normative legal method, with its prescriptive and applied nature (Van Assche et al. 2023), Legal science is distinguished from other social sciences by excluding behavioural sciences from its scope. The nature of legal science is prescriptive rather than descriptive. Given its prescriptive nature, legal science is concerned with ensuring coherence not only between behaviour and legal norms but also between legal principles and legal norms, legal rules and legal norms, and individual conduct. As an applied science, legal science establishes guidelines, standards, and provisions for implementing applicable legal rules (Zheng et al. 2024). The methodology employed by the author in this study is a statutory approach. Based on research sources, prescriptions or judgments concerning right or wrong, or what ought or ought to be by the law concerning the legal issue under investigation, are impossible. Primary legal materials constitute one category of legal research sources, while secondary legal materials comprise another. Primary legal materials consist of authoritative legal materials, signifying their authority (Van Assche et al. 2023).

## RESULTS AND DISCUSSION

### **The Role of State Official Wealth Report to Realize the Principles of *Maqashid Sharia***

Corruption-related criminal acts are facilitated by state officials' failure to disclose their assets. External and internal factors contribute to the occurrence of corruption. Corruption resulting from external causes is attributed to external factors, whereas internal factors influence corruption within an organization. Attitudinal or behavioural elements, such as consumer lifestyles and social elements, including family, comprise internal factors that may incentivize an individual to engage in corrupt behaviour (Samiran 2023). Such elements include guilt, weak faith, honesty, and

familial ties. Economic aspects, such as insufficient income or salary; political aspects, such as instability, competition for power, and the pursuit of political interests; management and organizational aspects, such as a lack of transparency and accountability; and legal aspects, such as inadequate legislation and lax enforcement, are all examples of external factors. The environment or society's failure to endorse anti-corruption conduct contributes to legal and social dimensions (Henderson and Kuncoro 2011).

*Risywah* and *gubul* are frequently employed to explain Islamic teachings regulating corrupt criminal acts. The phrase above originates from hadith and Qur'anic texts and pertains to two frames of reference: *al-amr al-a`zam min al-maṣlahah wa al-mafṣadah*. The foundation for examining corruption through the lens of the Qur'an is found in verse 188 of the Qur'an (2).

وَلَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ وَتَذُلُّوا بِهَا إِلَى الْحُكَّامِ لِتَأْكُلُوا فَرِيقًا مِّنْ أَمْوَالِ النَّاسِ بِالْإِثْمِ وَأَنْتُمْ  
تَعْلَمُونَ

This verse was disclosed about the land dispute between 'Imri al-Qais bin 'Abas and 'Abdan bin Asywa al-Adrami. Ahead of the judge, Imriil Qais attempted to acquire ownership of the land by taking an oath. This verse elucidates that Allah intrinsically prohibits the fraudulent consumption of the wealth of others. This verse explicates the medication against amassing wealth through *risywah*—bribery. To bribe a judge, *risywah* involves the removal of assets (whether in the form of cash or otherwise). Debt litigation, undertaken with the intent of depriving others of their rights, constitutes an attempt to acquire property through deceitful means. By introducing fabricated evidence and arguments to sway a court's verdict, this endeavour is accomplished. Therefore, seeking to appease a judge with property-related concerns is unequivocally forbidden by Allah. A judge's protocol for resolving a case in which he is involved will be significantly impacted by *risywah* (bribery). In presiding over a prosecution, a judge ought to administer the proceedings with due diligence and impartiality. Regardless of the value, he is prohibited from accepting any *risywah*.

On the other hand, a judge lacking in integrity will undoubtedly acquiesce in the bribe and subsequently render decisions that support the briber's objectives even if it entails impeding the rights of others. Bribery is one of several embryonic concepts that the Qur'an itself delineates as contributing to corrupt behaviour. The Qur'an refers to a region known as the Land of Sabd'. Allegedly situated on the peninsula of Saudi Arabia, specifically in Yemen, is the Sab Kingdom. The Qur'an recounts the scheme to induce Prophet Sulaiman (as) with a bribe from Queen Sabc' (Queen Balqis). This indicates that bribery has been established for quite some time, even though the gratuity that will be offered is merely an invitation. Queen Saphi' intended to coerce Prophet Sulaiman (as) into ceasing his preaching by offering products or services as a



bribe; however, Prophet Sulayman (as) declined the bribe due to his exceptional integrity, credibility, and moral character.

عن الزهري أنه سمع عروة أخبرنا أبو حميد السَّاعِدِيُّ قال: استعمل النَّبِيُّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ رجلاً من بني أسدٍ يقال له ابن الأتبية على صدقة، فلما قدم قال: هذا لكم وهذا أهدي لي. فقام النَّبِيُّ صَلَّى اللهُ عَلَيْهِ وَسَلَّمَ على المنبر – قال سفيان أيضاً فصعد المنبر – فحمد الله وأثنى عليه، ثم قال: ما بال العامل نبعثه، فيأتي يقول هذا لك وهذا لي. فهلاً جلس في بيت أبيه وأمه فينظر أيهد له أم لا، والذي نفسي بيده لا يأتي بشيء إلا جاء به يوم القيامة يحمله على رقبته، إن كان بعيراً له رغاء، أو بقرة لها خوار، أو شاة تيعر. ثم رفع يديه حتى رأينا عفرتي إبطيه: ألا هل بلغت. ثلاثاً.

قال سفيان: قصه علينا الزهري. وزاد هشام عن أبيه عن أبي حميد قال: سمع أذناى وأبصرته عيني، وسلوا زيد بن ثابت فإنه سمعه معي. ولم يقل الزهري سمع أذنى.

خوار: صوت، والجوار من تجارون كصوت البقرة

Based on the text explained above, this Asbab world hadith concerns a man who was once assigned by the Prophet SAW from the Bani Sa'ad, called Ibn Al Utaibiyah, to take alms. When he returned, he said, "This is for you, and this was a gift to me." The Prophet SAW then stood on the pulpit. Sufyan also said, "He climbed the pulpit." He then praised Allah and praised Him, then said, "What is the business of the officer we sent? He came and said, 'This is for you, and this is for me.' Why doesn't he sit at his father and mother's house and see whether he is given a gift or not? By the One in whose hand my soul is, he will not come bringing anything, but on the Day of Resurrection, he will come carrying it on his shoulders; if it is a camel, it will croak; if it is a cow, it will croak; if it is a goat, it will bleat." After that, the young man raised both hands until we saw the white of his armpits and asked, "Did I tell you that?" three times. This regulation appears to be consistent with the principle of *al-mafāsīd aulā min jalb al-mṣāliḥ*, which states that it is more crucial to prevent injury than to attract good; corruption has both *maṣlahah* and *mafsadat* components. An illustration of the *maṣlahah* aspect is how the action may affect the perpetrator, their family, or specific groups who benefit from the facilities or outcomes. However, the *mafsadat* aspect is more pronounced because corruption involves the disobedience of numerous individuals' interests. This conduct embodies betrayal and injustice, resulting in the loss of the confidence of numerous individuals (Hasan 2012).

Additionally, actions taken in this world must have repercussions in the afterlife (*Mā tuqam bib al-ḥayāt al-dunyā li al-ḥayāt al-akhirāt*). Corruption-related actions have thus far compromised the *ukhrowiyyah*, an intrinsic value that must be preserved in all actions that adhere to Islamic teachings. The fundamental objective of Islamic sharia (*maqāṣid al-Syari`ah*) is widely recognized as the protection and preservation of humanity. In his book *Al-Mumāfaqāt*, al-Syāṭibī delineates the five objectives of this protection: safeguarding the integrity of reason (*ḥifẓ al-`aql*), preserving the integrity of

religion (*hifz al-din*), ensuring the security of the soul (*hifz al-nafs*), preserving the well-being of descendants (*hifz al-nas*), and protecting property (*hifz al-mal*). Antithetical to the fifth objective, which is safeguarding assets, corruption is unequivocally an obstacle. Plundering individual property is widely recognized as the most egregious instance of an action that contradicts the principle of property protection. However, when considering corruption as the theft of national and state property, the gravity of this violation of the principle of property protection becomes even more egregious. Corruption can be characterized as a significant form of larceny that affects individuals and has far-reaching social consequences (Vial and Hanoteau 2010).

*Maqasid al-syariah* or *maqasid sharia* is preoccupied with ensuring the survival of life, or the human essence (*hifdz al-nafs*). The human psyche is an inviolable entity that demands safeguarding. Corruption should never result in the futile loss of life. The constitutes the fundamental tenet of *maqasid al-shariah*; corruption has severe repercussions on the progress of a nation. As a result of the state's inability to supply the community with essential dietary items, the escalating level of corruption has claimed a significant number of lives, according to available data. Due to the state's failure to construct adequate road infrastructure and coordinate a comprehensive transportation system, a significant number of lives were lost due to substance use. As a result of inadequate health insurance infrastructure and systems, numerous lives have been lost. A significant number of individuals perish due to ignorance and regressiveness (Hasan 2023).

Subsequently, *maqasid al-sharia* instructed individuals to abstain from corrupt practices to safeguard the perpetuation of life and the rebirth of humanity (*hifdz Al-Nas*). This can be accomplished by ensuring the protection of an individual's reproductive rights and the eradication of infectious diseases, malnutrition, poverty, ignorance, and destitution for future generations or descendants. Enhancing services for expectant women, including infants and toddlers, is necessary to ensure adequate nutrition to sustain life. *Maqasid al-sharia* also prescribes the prohibition against corrupt behaviour, as it safeguards reason (*hifdz al-aql*) by preserving freedom of expression, thought, and knowledge advancement via superior research, scientific education, and other means (Prihantoro and Hasan 2023).

Additionally, *Maqasid al-sharia* safeguards assets (*hifdz Al-mal*) by assuring that an individual will endeavor, cultivate entrepreneurship, and amass wealth and property for the benefit of society. Access to work, natural, mineral, and other resources managed for the common benefit must be maintained. *Maqasid al-shariah* safeguards religion (*hifdz Al-din*) against distortion and manipulation by a small group of individuals for political, economic, or other motives. Even when on sale, religious symbols are sold at a discount during political contests. With an eloquent recitation of the verses of Allah, a Durham proclaimed Allahu Akbar while firmly positioning and defending religion even though he was attempting to purchase ballots to secure his

electoral victory. The utilization of *maqasid al-sharia* in disclosing state officials' assets is also intended to promote the notion of *baldatun thayibatun warabbun ghofoor*. This notion must not remain merely normative; it must be the target of an active endeavor to attain. Indonesia possesses considerable potential for implementing this notion; however, external modifications are required, specifically repairs to the compromised bureaucratic, structural system, as the system established within Indonesia serves the interests of specific groups or individuals. Political elites are enlightened to the realization of genuine progress in a *baldatun thayibatun warabbun ghofoor* nation and are responsible for modifying this hierarchy (Hasan 2017).

Further corruption can be regarded as a threat to the objective of sharia, which is the protection of human lives, even in countries where corruption has become so pervasive that the government is nearly insolvent and unable to improve the lives of its citizens, preventing malnutrition and hunger. Sustainability and environmental concerns illustrate the difficulties associated with implementing *maqasid sharia* principles to regulate the wealth reporting of state administrators (Dewandaru et al. 2014).

To surmount these obstacles and construct a legal system using *maqasid sharia* principles, implementing these principles in Indonesia necessitates a resolute dedication from legal institutions, the government, and society at large. In order to address this issue, it is imperative to implement tangible measures, including but not limited to robust oversight institutions, comprehensive legal reform, enhanced legal education, and the active engagement of civil society. Establishing a legal system that adheres to Fuller's principles of legal morality is contingent upon the constructive cooperation of society, legal institutions, and the government (Ammade, Muslihat, and Kamilia 2023).

A state administrator's continued reliance on administrative sanctions for failing to report or report inappropriate information in the LHKPN is one of the factors contributing to the failure to realize AAUPB. Because it does not instill fear in state administrators, it allows them to commit violations. However, in the event of a crime, LHKPN becomes an enforcement mechanism rather than a preventive one; in the case of LHKPN, the responsibility for enforcement remains with the Deputy for Prevention. Officials of the state are obligated to complete the LHKPN. Given that criminal cases of corruption have been documented, this does not preclude state administrators from completing the LHKPN; since the Corruption Eradication Commission investigates corruption cases involving state administrators, it follows that all individuals involved in corrupt activities whom the Corruption Eradication Committee investigates will undoubtedly complete the LHKPN. State officials may only invariably comply with the information at their disposal; if the KPK detects signs of corruption within the LHKPN, it merely issues a cautionary letter to those individuals who have yet to disclose or clarify the ownership of their assets. Such a

deterrent is insufficient; beyond recommending administrative sanctions, the Corruption Eradication Commission needs more authority to ascertain the nature of the institutions headed by state officials (Qoyum et al. 2022).

Additionally, state administrators' self-awareness should be considered when reporting LHKPN in conjunction with existing sanctions. Except for employees and criminal acts of corruption, the Corruption Eradication Commission is exclusively authorized to enforce legal measures. If the wealth of state administrators significantly increases and becomes a subject of public discourse, the Corruption Eradication Commission might consider initiating an investigation. Positively, the Corruption Eradication Commission (KPK) is granted the authority to examine all the accounts of the implicated state officials, including their family accounts, via a power of attorney, even though the LHKPN may not be entirely accurate. An individual may be called upon to provide an account of their assets for clarification if no indications of corruption are reported, but a suspicious accumulation of wealth occurs. By the criminal corruption procedure, one may disclose the suspicion to the public complaints section once it has been confirmed (Farzanegan and Badreldin 2024).

The previous public complaints, investigations, and prosecution are the stages of the Corruption Eradication Committee's process. Some impediments prevent the Corruption Eradication Commission (KPK) from overseeing all state administrators despite the substantial increase in assets that warrant supervision. Legitimate accountability of state administrators and stringent sanctions are the most critical aspects of the reporting instrument for LHKPN, given the critical nature of LHKPN regarding the actual inclusion of all state administrators' assets; without it, the process would be merely formal. Currently, the Directorate of Registration and Inspection of State Officials' Asset Reports in the Deputy for Prevention Division is tasked with transforming the LHKPN from a prevention organization to one that enforces criminal sanctions. Alternatively, the Act could be transferred from a particular body like the Audit Commission to the Directorate of Registration and Inspection of State Officials' Asset Reports under the Corruption Eradication Commission. The pre-enactment of Law No. 30 of 2002 regarding the Corruption Eradication Commission preponderance of state officials' riches (KPKPN) has since been formalized (Bougatef 2015).

### **The Role of State Official Wealth Report to Realize the General Principles of Good Government**

Statutory regulations govern the rights and responsibilities of state administrators. A requirement outlined in Law No. 28 of 1999 is that state administrators disclose information regarding their assets (Dariah, Salleh, and Shafiai 2016). The Wealth Report is an initiative that contributes to preventing fraudulent criminal activities in Indonesia. The practice of disclosing the assets of state

administrators is not an unprecedented measure implemented to thwart illicit malfeasance. State officials who abuse their authority by avariciously embezzling tax funds, collecting commissions, or using other state funds for their own or their groups' benefit constitute corruption (Zelekha and Avnimelech 2023b).

The state budget provides a primary source of revenue for public officials, which is governed by the regulations specified in Government Regulation (PP) Number 75 of 2000, Government Regulation (PP) No. 59 of 2000, and Government Regulation (PP) Number 15 of 2019. Consequently, it is possible to quantify and subsequently amass the assets of government officials, which consist of fundamental salaries, allowances, and other lawful income subject to statutory oversight. Instances where the State Administrator's actual wealth and estimated income surpass justifiable thresholds will engender public conjecture concerning the potential commission of criminal acts of corruption facilitated by the illicit enrichment of wealth (Moelyono, Rosalind, and Erlina 2021).

The Indonesian government continues to implement measures that are diligent, consistent, and sustainable in their pursuit to eradicate and prevent criminal acts of corruption. Efforts to eliminate criminal acts of corruption in Indonesia are conducted through two distinct approaches: enforcement and prevention. (Sumenge 2019). The Indonesian government has implemented the LHKPN (State Officials' Assets Report) regulations, which are overseen by the Corruption Eradication Commission (KPK) and are intended for all state administrators' officials and a number of other public officials deemed to hold positions susceptible to corruption, as part of its preventive measures (Park 2022).

Furthermore, each state administrator official demonstrates accountability and transparency by taking this action. Since 2017, the completion of the LHKPN has been possible through the LHKPN online application, commonly referred to as e-LHKPN. This reporting application was developed by the Corruption Eradication Committee to facilitate the asset reporting process for state administrators. E-LHKPN is an extension of the LHKPN program, which was previously executed manually. This modification aims to enhance the efficacy of state officials' report completion. Rather than squandering time and resources on sending forms directly to the Corruption Eradication Commission, they can utilize the website provided by the organization above to submit their LHKPN reports (Gabriela 2023).

State administrators hold significant influence in both national and state affairs. State administrators, including the LHKPN legal instrument, have been unable to implement the fundamental tenets of good governance, as evidenced by the high incidence of criminal acts of corruption in Indonesia. Legally speaking, to implement the overarching tenets of good governance, the government has issued a number of regulations to address the numerous instances of fraudulent criminal activity. As of the present, the following regulations have been issued: Corruption Eradication

Commission Regulation Number 07 of 2016, Law Number 28 of 1999 concerning Corruption-, Collusion-, and Nepotism-Free State Administrators, and Law Number 30 of 2002 regarding the Corruption Eradication Commission. Concerning protocols governing the registration, disclosure, and examination of the assets owned by government officials, alongside a range of governmental regulations designed to mitigate corruption (Lindberg, Lo Bue, and Sen 2022).

Establishing a government administration that embodies the tenets of good governance can only be accomplished based on these regulations. Fundamental issues that affect the implementation of a legal instrument, particularly the reporting of state administrators' assets, can be identified by analyzing the factors that influence their effectiveness through the lens of established legal theories. Lon Fuller refers to these moral principles as the "inner morality of law." By legal system theory, an authentic legal system is constrained by these principles to regulate and control human behaviour as rational decision-making agents. As per Fuller, an effective legal product administration process is contingent upon observing eight principles of legal rules, each equally significant. In the first place, the legislation should possess a general scope. State administrators must disclose the assets of State Civil Apparatus (ASN) and Officials Politicians, as specified in Law Number 28 of 1999 and Circular Letter Number SE/03/M.PAN/01/2005. This requirement applies without exception (Halimatusa'diyah and Triana 2024).

Additionally, it receives public access, promotion, and widespread dissemination. Using the e-LHKPN website, state administrators disclose their assets in the LHKPN. The e-LHKPN is a publicly accessible website that provides comprehensive information on the assets of state administrators. The public has even the most fundamental suspicions that such assets are being misused without a clear source, they can report such suspicions. Because the obligation to report LHKPN is mandated by law, this situation involves disseminating information regarding the legal regulations on this matter through e-LHKPN and the instruction of the agency head to which the state administrator is assigned. Despite this, some state officials intend to conceal their assets and fail to report them, not due to ignorance of the regulations in question. Specific individuals may engage in the reporting or manipulating of assets that have been previously analyzed. This was unfortunately accomplished through the abuse of authority by high-ranking state officials (Lisciandra, Milani, and Millemaci 2022).

Third, retroactivity is not a legal consequence of prospective reporting. As stipulated in the legislation and the Letter Circular No. SE/03/M.PAN/01/2005, state administrators must report LHKPN by Regulation No. 28 of 1999 concerning state administrators who are untainted by collusion, nepotism, and corruption. Additionally regulated in Corruption Eradication Commission Regulation No. 07 of 2016 concerning Procedures for Registration, Announcement, and Inspection of State Officials' Assets and Law No. 30 of 2002 concerning the Corruption Eradication

Commission, LHKPN serves as a preventative measure against corrupt criminal acts. Article 5 number 3 of Law No. 28 of 1999 stipulates that state administrators are obligated to disclose and report their assets before and after assuming office. This information is also included in the legal instrument for reporting the LHKPN. This article pertains to the amendment of paragraph (1) of Article 20 to increase the lucidity of its provisions. By the stipulations outlined in the statutory regulations, administrative sanctions shall be imposed on any state administrator who contravenes the provisions referenced in Article 5, points 1, 2, 3, 5, and 6 (Szczeplaniak, Geise, and Bariyah 2022).

Moreover, by applicable regulations, the Corruption Eradication Commission may endorse administrative sanctions against the state official in question to the chief of the institution or direct superior to whom the state official is subordinate. Fifth, it is objective and does not contradict anything; regarding the management of criminal acts of corruption, the responsibility to report LHKPN to prevent corruption is consistent with Corruption Eradication Commission Regulation No. 07 of 2016 and Law No. 30 of 2002 concerning the Corruption Eradication Commission. Simplification of request and demand is the sixth principle. Under the condition that state administrators are devoid of corruption, the LHKPN reporting legal instrument stipulates that all owned assets must be reported correctly and untainted. This can certainly be accomplished without difficulty (QuahQuah 2019a).

Additionally, requirements that exceed practical capabilities are abstained from in the LHKPN reporting legal instrument. The LHKPN reporting legal instrument is not a rule that is subject to frequent modification, and as such, constants should not be altered frequently. The Presidential Decree of the Republic of Indonesia Number 81 of 1999 was issued previously, during the administration of BJ Habibie, to address the issue of corruption. This decision is a response to the establishment of the Wealth Audit Commission of State Administrators (KPKPN). By Presidential Decree No. 127 of 1999, the KPKPN is an autonomous organization empowered to thwart instances of collusion, nepotism, and corruption in the administration of the state (Chen and Yang 2024).

In contrast, the KPKPN was dissolved in 2002, one year after Law No. 30 of 2002 was enacted by President Megawati Soekarno Putri and became the KPK. KPKPN has since been integrated into the prevention sector of the KPK. This implies that state administrators continue to report assets similarly; the only difference is that the intermediaries and processing institutions for reporting have shifted. Eighthly, there should be consistency between the provisions of written statutes and the way officials implement them; state administrators are required to report assets in accordance with their ownership, as stipulated in Law No. 28 of 1999 and Circular Letters No. SE/03/M.PAN/01/2005. Infractions of these provisions by state administrators shall result in administrative sanctions as prescribed by the relevant legislation and

regulations. In accordance with the applicable regulations, the Corruption Eradication Committee (KPK) may advise the president of the institution or the direct superior where the state official is employed to impose administrative sanctions on the state administrator in question. As a result of inconsistencies within the LHKPN, sanctions can solely be imposed upon the state administrator in question if it is substantiated that they have engaged in corrupt practices (Server 1996).

An unfortunate circumstance involves Firli Bahuri, the chairman of the KPK, who is a suspect in the extortion case involving former Agriculture Minister Syahrul Yasin Limpo. Firli faced charges pertaining to various offenses, including extortion, gratuity receipts, and instances where unscrupulous KPK personnel misappropriated official travel funds. Although the reporting of LHKPN obligations is the responsibility of the Corruption Eradication Commission (KPK), there are individuals who commit criminal acts of corruption. The existing legal mechanism for reporting LHKPN demonstrates a contradiction between the provisions outlined in the legislation and the way law enforcement personnel implement it. The examination of the LHKPN reporting legal instrument reveals that not all eight of Fuller's principles of legal rules have been applied. Nevertheless, each of these eight principles is equally critical to ensuring a competent legal product administration process. Among the eight principles of legal regulations, a disparity exists between the written law and the way state administrators enforce the law.

Despite the requirement outlined in Law Number 28 of 1999 for state administrators to disclose their assets in the LHKPN, there remain state administrators who fail to comply with this obligation or violate its stipulations. Consequently, the LHKPN has been unable to effectively deter criminal acts of corruption as a preventive measure. Implementing Lon L. Fuller's eight principles of legal morality in Indonesia requires tangible measures to foster a more equitable and ethical legal system, including legal reform, enhancements in legal education, and institutional fortification. Concrete measures are required, including the implementation of comprehensive legal reform, the enhancement of legal education, the fortification of supervisory institutions, and the active engagement of civil society. Society, legal institutions, and the government must work in concert to establish a legal system that is more equitable, transparent, and consistent with Fuller's principles of legal morality (Ammade et al. 2023).

The theory of legal effectiveness identifies five elements that influence the implementation of legal effectiveness. The initial category comprises legal factors, which encompass divergent viewpoints regarding justice and generate a conflict between the notions of justice and legal certainty. Legal certainty is an immutable principle, while contrasting viewpoints regarding justice diminish its value to an intangible amount. Parts of the justice enshrined in the law are, as a result, occasionally subjective about each person. Based on this justification, the author argues that legislation should be explicit, defining the rights and obligations of legal entities and

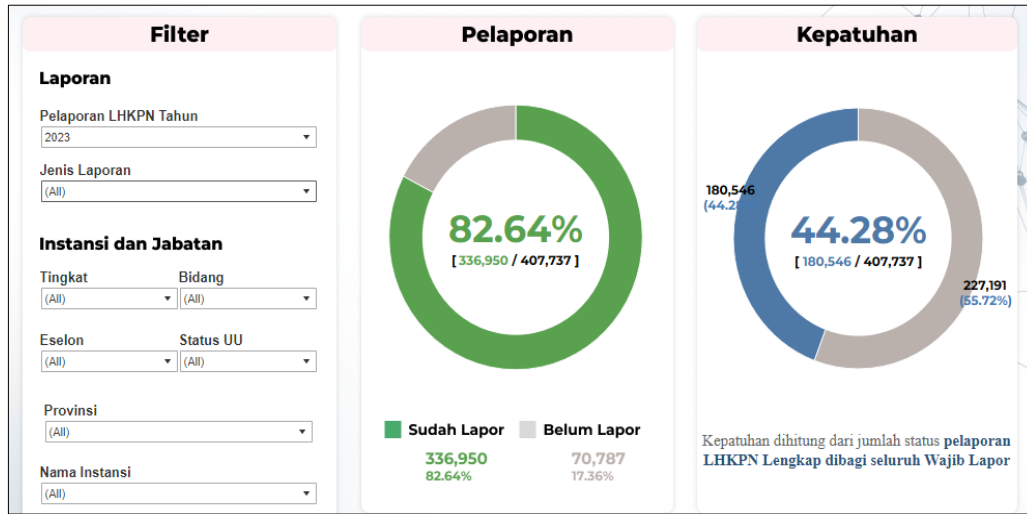


the repercussions that result from breaches of those obligations. In the context of the LHKPN reporting legal instrument, the rights and obligations of state administrators are outlined in Article 4 of Law No. 20 of 1999. The sanctions that may be imposed for violations of the obligations are specified in Article 5 (Olken 2006).

The second factor pertains to law enforcement, wherein personnel are required to carry out their assigned duties and authorities. The application of the law will be enhanced when law enforcers are driven by the fundamental legal objectives of certainty, justice, and benefit. The recently exposed case involving former Agriculture Minister Syahrul Yasin Limpo suspect and KPK Chairman Firli Bahuri was a sobering reality. Firli was accused, among other offences, of extortion, receipt of gratuities, and instances in which unscrupulous KPK personnel misappropriated official travel funds. The Corruption Eradication Committee (KPK), which is tasked with supervising the reporting of LHKPN obligations, has become a haven for individuals implicated in corruption cases.

In addition, the existence of legal infrastructure or facilities is an indispensable component in guaranteeing the effective and streamlined functioning of a regulation. Critical determinants include personnel who possess legal expertise, appropriate equipment, sufficient financial means, and additional elements. State administrators, in compliance with the LHKPN reporting regulation, divulge information pertaining to their assets via the e-LHKPN website (Lewis and Hendrawan 2019). This online platform enables the general public to ascertain the provenance of assets owned by state administrators and streamlines the process of reporting LHKPN. This facilitates the enforcement of the mandate for state administrators to divulge their assets; nevertheless, the critical factor is the state administrators' personal knowledge and compliance with the LHKPN reporting requirements (Isra et al. 2017). The fourth factor concerns the community at large, more precisely, the degree of adherence or public awareness concerning the implementation of legal regulations. The e-LHKPN website's Dashboard section contains the subsequent compliance map.

Figure 2: Compliance Reporting for the LHKPN in 2023



Source: Dashboard e-LHKPN “Peta Kepatuhan”

As demonstrated by the image above, some state officials must comply with the reporting requirements for LHKPN. Out of the 407,737 required reports, 70,787 still need to be submitted, in contrast to the 336,950 reported. Subsequently, out of 407,737 Compulsory Reporters, 227,191 still need to fulfil the LHKPN requirement (198,546). Thus, it is evident that some continue to breach the regulations outlined in Circular Letter No. SE/03/M.PAN/01/2005 and Law No. 28 of 1999; consequently, the legislation has yet to come into force. Furthermore, in social existence, cultural elements arise from human intention and are influenced by labour, ideation, and emotion. Because its enforcement can be harmonized with the prevailing societal values, legislation encompassing cultural norms will be suitably executed. Every year, corruption is identified as the primary issue in Indonesia in the Annual Report of the World Economic Forum (WEF). This profoundly affects the international perception of Indonesia’s legal system, structure, and culture.

Corruption is a criminal activity that has deleterious consequences for a nation as it can deter potential investors from allocating capital, thereby impeding the country's economic expansion. Mukhtar Lubis, a journalist who previously believed that corruption has become ingrained in the Indonesian republic and that lax enforcement of anti-corruption measures has resulted in a complacent legal culture, might reconsider this data source (Sihombing 2018). Corruption is contingent on legal culture, particularly in Indonesia, which generates opinions regarding the inadequacy of the legal system and structure in managing such cases; thus, the discourse surrounding corruption will be perpetual. Results are not only sometimes able when the government issues regulations to strengthen the legal system and eradicate corruption. In the context of this republic, it is peculiar that high-profile corruption cases revolve around public officials. This phenomenon generates social disapproval and

subsequently fosters a societal worldview in which public officials, serving as representatives of the people, are viewed with suspicion. The belief that corruption can be eliminated has also diminished among members of society, which has developed a cynical attitude toward various efforts to eradicate it (Pérez Oviedo, Cajas Guijarro, and Pinzón Venegas 2024).

Three degrees of application of the law are used to determine whether or not a country's laws are effective: whether or not the law deters legal subjects from committing prohibited acts and whether or not the law effectively prevents legal subjects from engaging in such activities. The graph illustrates Indonesia's corruption perception index score of 34/100, which places it 110th out of 180 countries surveyed, as determined by Transparency International-Indonesia (the Global Coalition Against Corruption), where 0 denotes highly corrupt conditions, and 100 represents impeccable integrity. The decline of four points in this score from 2021 suggests that the prevalence of corruption in Indonesia is expected to rise again in 2022 compared to the previous year (Hanoteau, Pawitan, and Vial 2021).

The Corruption Eradication Commission (KPK) was subsequently documented to have managed 1,605 cases of criminal acts of corruption predicated on occupation or rank in Indonesia between 2004 and October 6, 2023. Additionally, there are still state administrators who still need to fulfil their responsibilities regarding implementing the LHKPN reporting legal instrument. Upon examination of the legal documentation, it can be concluded that the legal instrument for reporting LHKPN needs to be more efficacious in deterring illicit activities among legal entities. Does the law effectively facilitate a just resolution when it is employed to settle disputes (curatively) that emerge among legal entities? The LHKPN comprises the assets of a state administrator, his spouse, and their remaining dependent children; therefore, conflicts that emerge among legal entities would more accurately be characterized as involving third parties, given that individual state administrators compile the LHKPN. As stipulated in Article 7 of Law No. 28 of 1999, interactions among state administrators are conducted by ethical principles, institutional standards, civility, and decency, all grounded in Pancasila and the Constitution of 1945 (Sabani, Farah, and Sari Dewi 2019).

Furthermore, about strict adherence to the regulations and laws relevant to the state's administration, as outlined in Article 3, is the law effective in furnishing regulations that facilitate the legal subjects' requirements for performing legal acts when it provides for those requirements (facilitative)? The e-LHKPN website facilitates state administrators' reporting of LHKPN. The law thus facilitates state administrators' LHKPN reporting. The law is ineffective due to three factors: first, the communication of its goals and objectives is unsuccessful; second, the public is not informed of the standards governing its implementation. In the absence of a regulatory body to oversee the approval and implementation of the law, regulations written in

standard language that are difficult for the general public to comprehend constitute most of the legal system. The responsibility for LHKPN reporting lies with state officials, as mandated by Circular Letter No: SE/03/M.PAN/01/2005 and Law No: 28 of 1999. This is explicitly stated in Article 5 of Law No. 28 of 1999, which outlines the obligations of state administrators, and in Article 20, which outlines the administrative sanctions that may be imposed for breaches of those obligations (Alfada 2019).

The Corruption Eradication Committee (KPK) has the authority to advise higher-ranking officials or chiefs of institutions where state officials are employed on administering administrative sanctions in strict adherence to relevant regulations. State Administrators must submit the LHKPN to the Corruption Eradication Committee by March 31 of the subsequent year for assets owned as of December 31 of each year. This submission is made periodically. According to Regulation No. 07 of the Corruption Eradication Commission (2016), State Administrators are obligated to provide LHKPN to the Commission at three specific points: upon assuming office as State Administrator, after their term of office, and upon retirement as State Administrator (QuahQuah 2019b).

The second issue is that the objectives legislators seek to accomplish are incompatible with the fundamental essence of society. A potential contradiction between the intentions of the legislator and the characteristics of the society in which the law is to be enforced constitutes the law's ineffectiveness. Frequently, this is the point at which distinctions arise between conventional society and modern society. The people and their representatives participate significantly more actively in the legislative process in customary law societies where the leadership position is incredibly influential. Frequently, accepting those who will be subject to them is a prerequisite for implementing novel legislation. The efficacy of laws is significantly compromised when they clash with the customs and aspirations of the governed populace. Society will not support legislators whose objectives oppose the fundamental characteristics of the community. As the ideal of the Indonesian nation, the legal instrument for reporting LHKPN is also an endeavour to prevent criminal acts of corruption, thereby achieving a state administration untainted by collusion, nepotism, and corruption. On the other hand, certain state administrators exploit their authority by avariciously stealing tax funds, amassing commissions, or utilizing other state funds to advance their own or their organizations' interests. (Paranata 2022)

Thirdly, the law is not supported by instruments such as institutions, processes, or implementing regulations pertinent to its implementation. According to Anthony Allot, failures in implementing the law result from the omission of implementation standards, directives, institutions, or procedures from the legislation. The reporting LHKPN is governed by Law No. 28 of 1999 and Law No. 30 of 2002. Additionally, supporting legal instruments include Regulation No. 07 of 2016 of the Corruption

Eradication Commission regarding Procedures for Registration, Announcement, and Inspection of the Assets of State Officials. State officials must submit LHKPN reports through the e-LHKPN website (Suh 2023).

The legal instrument for reporting LHKPN may contain legally mandated implementation standards, orders, institutions, or procedures. Legal behaviour concerns the applicability of a legal rule in society, the degree to which it adheres, and the extent to which it is recognized. The legislation about LHKPN reporting consists of the Corruption Eradication Commission Regulation No. 07 of 2016, Law No. 28 of 1999, and Law No. 30 of 2002, among others. While sanctions for violations of the rights and responsibilities of state administrators exist, some state administrators still need to fulfil their duties despite legislation outlining these requirements. Then, the efficacy of the LHKPN in carrying out AAUPB can also be evaluated by Law No. 28 of 1999, Article 5, which governs the responsibilities of state administrators, and Article 20, which governs administrative sanctions, via this legal instrument (Triatmanto and Bawono 2023).

In order to establish a state administration devoid of corruption, collusion, and nepotism, the General Principles of Good State Governance uphold standards of decorum, decency, and legal requirements. As stated in Article 3, the General Principles of State Administration comprise the principles of Accountability, the Principle of Professionalism, the Principle of Accountability, the Principle of Legal Certainty, and the Principle of Orderly State Administration. It is anticipated that a nation devoid of corruption, conspiracy, and nepotism can be established by holding state administrators accountable to these principles when carrying out their duties. Furthermore, as stipulated in Law No. 30 of 2014's Article 10, Paragraph 1, AAUPB is characterized by the following principles: transparency, public interest, efficiency, impartiality, accuracy, and non-abuse of authority. In the administration of the government, these principles serve as a guide for government officials when exercising their authority to issue decisions and act (Nurlinah, Haryanto, and Sunardi 2020).

In a legal state where every State Administrator policy is founded on legislation, propriety, and justice, the principle of legal certainty provides a reassuring and secure framework. A high level of awareness regarding LHKPN is advantageous for state administrators, as it signifies that LHKPN ceases to be a burden and instead becomes an obligation, notwithstanding the existence of sanctions (including administrative sanctions, ASN disciplinary sanctions, and potential criminal sanctions that may be incorporated into the LHKPN in the future). Despite the convenience of e-LHKPN for LHKPN reporting, there remain assets owned by state administrators that have yet to be disclosed or have been disclosed but fail to reflect the truth; this may serve as an indicator of the existence or absence of awareness. As the LHKPN examiner, the Corruption Eradication Commission has implemented a variety of methods, such as coordination and so forth, to bring to the attention of state administrators who are

unaware. However, there are better systems for state administrators to report the LHKPN, which is a straightforward process (Lim, Li, and Adi Syailendra 2021).

Despite the adage "Why worry if it is clean," state officials hesitate to disclose their wealth, which is the first of several complications. Furthermore, an intriguing aspect of promoting the completion of the LHKPN by state administrators is the dissemination of the adages "just fill it in first" and "having an LHKPN account and having filled it out is what matters." It is well-established that state administrators will access the LHKPN when they assume office, including during the election process for legislative, regional, and other positions, as well as when they begin, remain in, and depart from their positions, if they possess a comprehensive understanding of the LHKPN for state administrators. Although nothing to fear exists, the lack of transparency in LHKPN reporting reveals the following: first, state administrators are fearful; second, they are concerned about potential misuse; third, they are apprehensive about being found out; and fourth, they are the ones at fault for the confusion that exists when filling out the forms (Perera and Baydoun 2007).

## CONCLUSION

Based on the analysis and discussion, a conclusion is drawn as follows: first, the implementation of *maqasid sharia* principles in reporting the assets of state administrators as an intermediary for the goal of implementing a just, safe, and prosperous society in line with *Hifẓ al-din* (maintaining religion), *Hifẓ an-nafs* (nurturing the soul), *Hifẓ al-aql* (preserving reason), *Hifẓ an-nasl* (preserving offspring), and *Hifẓ al-mal* (preserving wealth), because LHKPN is considered an intermediary (*wasilah*), the challenge of implementing the principles of *maqasid sharia* in regulating the reporting of state administrators' assets requires a strong commitment from legal institutions, the government, and society because the essence of *maqasid sharia* is the benefit of humanity. The essential aim of Islamic law is to realize benefits. Second, the factor causing the ineffectiveness of the legal instrument for reporting the assets of state administrators in realizing the general principles of good governance is the weak law enforcement factor. This can be seen in the LHKPN reporting instrument, which is the responsibility of the Corruption Eradication Commission; within the Corruption Eradication Commission itself, some individuals commit criminal acts of corruption. To deal with these various problems, a legal instrument for reporting the assets of state administrators that can embody the General Principles of Good Governance in Indonesia is prepared based on eight principles that the law must fulfil in the basis for the formation of reasonable regulations which contain the following principles: legal rules must be general; the law must also be widely disseminated or accessible to the public, not apply retroactively; legal rules must be formulated in a formula that can be understood or clear; legal rules must not conflict; legal rules must not demand the

impossible, legal rules must not be frequent changes, as well as the correspondence between what is stated in the written law and how officials enforce the law.

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