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The Corruption Eradication Commission Role In Supervising Of The Social Assistance Funds Distribution From The *Maslahah Mursalah* Perspective

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During the Covid-19 pandemic, many Indonesians are experiencing financial difficulties, so the government funds social assistance. Social assistance funds are prone to corruption, so the Corruption Eradication Commission (KPK) plays a role in supervising the distribution of funds. This article discusses the role of the KPK in supervising social assistance funds during the pandemic of Covid-19 from the perspective of maslahah mursalah. This research library research. The primary data source is the Circular Letter of the Corruption Eradication Commission (SE KPK) Number 8 of 2020, SE KPK Number 11 of 2020, and Letter KPK Number B/1939/GAH.00/01-10/04/2020. Secondary sources in this study are materials/data regarding data of KPK, maslahah mursalah, and social assistance funds. The data obtained are then analyzed through inductive analogies with the maslahah mursalah. This study concluded that the Corruption Eradication Commission (KPK) has a role in supervising social assistance funds through preventive measures, coordination, and monitoring of the distribution of social assistance funds so that some parties commit no abuse. The KPK's role in supervising social assistance funds is relevant to maslahah mursalah, primarily to safeguard property and maintain state finances.

Keywords: *Corruption Eradication Commission; assistance social funds; Covid-19; maslahah mursalah.*

Abstrak

Pada masa pandemi Covid-19, banyak masyarakat Indonesia yang mengalami kesulitan keuangan, sehingga pemerintah menyediakan dana bantuan sosial. Dana bansos tersebut rawan korupsi, sehingga komisi pemberantasan korupsi (KPK) berperan mengawasi penyaluran dana. Penelitian ini membahas peran KPK untuk mengawasi dana bantuan sosial di masa pandemi Covid-19 dari perspektif *maslahah mursalah*. Penelitian ini merupakan penelitian pustaka. Sumber data primer adalah Surat Edaran Komisi Pemberantasan Korupsi (SE KPK) Nomor 8 Tahun 2020, SE KPK Nomor 11 Tahun 2020 dan Surat KPK Nomor B/1939/GAH.00/01-10/04/2020. Sumber sekunder dalam penelitian ini adalah bahan/data mengenai KPK, *maslahah mursalah* dan dana bansos. Data yang diperoleh kemudian dianalisis secara induktif dengan konsep *maslahah mursalah*. Penelitian ini menyimpulkan bahwa Komisi Pemberantasan Korupsi (KPK) memiliki peran penting dalam pengawasan dana bantuan sosial berupa tindakan preventif, koordinasi, dan pemantauan penyaluran dana bantuan sosial agar tidak terjadi penyalahgunaan oleh pihak-pihak tertentu. Peran KPK tersebut relevan dengan *maslahah mursalah*, utamanya untuk menjaga harta benda (*hifz al-mal*), yakni dalam menjaga keuangan negara.

Kata Kunci: *Komisi Pemberantasan Korupsi; bantuan dana sosial; Covid-19; Maslahah Mursalah.*

Introduction

In early 2020, Covid-19 hit the world (Shang et al. 2020). The virus was first discovered in Wuhan, China, in December 2019 (Abdullah and Sharquie 2020). It affects many aspects of life, such as health, social, economic, education, and others (Abbey et al. 2020)(Abedi et al. 2021)(Bareket-Bojmel, Shahar, and Margalit 2020; Sulistyawan and Antonius 2020) (Aristovnik et al. 2020; Hidayat et al. 2020; Sufian et al. 2020). In economics, many companies go bankrupt, causing unemployment (Açıkgöz and Günay 2020; Baum et al. 2020), the poverty rate has increased. Some country takes various policies to overcome economic problems, significantly to help people affected by Covid-19 (Abor and Abor 2020; Abrucio et al. 2020; Mietzner 2020).

Indonesia is one of the countries whose economy is affected by Covid-19 (Prawoto, Purnomo, and Zahra 2020). In Indonesia, 2.8 people predicted will be laid off, 2.9-5.2 million people lose a job, unemployment will increase to 7.5%, and the poverty rate will increase to 10.2 percent or as many as 27.5 million people (Hadi et al. 2021). The Indonesian government provides various stimuli to help living costs daily for affected Indonesian citizens. One of the stimuli provided by the government is the Pre-

Employment Card (Rosidin, Andriani, and Fitriani 2021) and Social Assistance Fund (S. Olivia, Gibson, and Nasrudin 2020; Sparrow, Dartanto, and Hartwig 2020).

The Indonesian government budgeted Rp.405.1 trillion to benefit the people and fight the Covid-19 outbreak. Stimulus amounting to Rp.405.1 trillion is allocated following what is stated in the laws and regulations Number 1 of 2002. The government budgeted Rp.75 trillion for the health sector, economic recovery Rp.150 trillion, social protection Rp.110 trillion, and support for small business-based industries Rp.70.1 trillion (Hakim 2020).

The Corruption Eradication Commission (KPK) supervised the distribution of the social assistance fund because the distribution is prone to corruption (Sparrow, Dartanto, and Hartwig 2020). Some parties intentionally take the funds to enrich themselves by taking advantage of the situation. That is usually done by officials who cut the funds to be channeled (Mufida 2020). In this supervision, the KPK involves the Financial and Development Supervision Agency (BPKP), Financial Examiner (BPK), and Inspectorate of ministries or law enforcement agencies, communities, organizations, and NGOs.

In Indonesia, corruption is part of an extraordinary crime. Corruption can be done in many areas. Corruption is usually organized (Gross et al. 2018; Mapuasari and Mahmudah 2018), and corruption is closely related to money laundering (Korauš et al. 2019). According to the KPK, Related to social assistance corruption, the opportunity for corruption is 2 trillion (Khoiri et al. 2020). In this case, KPK managed to arrest the minister of social affairs, Juliari (Leliana et al. 2021). In Tuban, the village secretary corrupts non-cash food aid (IPengadilan Negeri Tuban 2021). Corruption can also involve judges. At least 19 judges were arrested for bribes from corruption suspects (Idy and Sahabuddin 2021). In combating corruption, KPK members are also prone to be targeted by crime, as experienced by Novel Baswedan (Riyadi, Usman, and Sudarti 2020). Based on this, this article discusses the KPK's role in supervising the distribution of social assistance funds during the Covid-19 pandemic, then analyzed with *maslahah mursalah*.

Method

This research is library research. The primary data source of this research is Circular Letter of the Corruption Eradication Commission (SE KPK) Number 8 of 2020, Circular Letter of the Corruption Eradication Commission (SE KPK) Number 11 of 2020, and the Corruption Eradication Commission (KPK) Letter Number B/1939/GAH.00/01-10/04/2020. Secondary sources in this study are materials/data regarding the discussion of the KPK, *maslahah mursalah*, and social assistance funds. The data analysis technique applied in this study uses content analysis techniques. All data is classified, then studied, and analyzed with *maslahah mursalah*.

Results and Discussion

Social Assistance Funds Program for People Affected by Covid-19 in Indonesia

Social assistance is temporary assistance given to the poor with the intention that they can improve their lives reasonably (Purnia, Rifai, and Rahmatullah 2019). This program implements the 1945 Constitution Article 34 paragraph 1, which states that the state maintains the poor and abandoned children. In addition, in the 1945 Constitution, Article 34, paragraph 2 says that the state develops a social security system for all people and empowers the weak and incapable. Social welfare is a condition of meeting citizens' material, spiritual, and social needs to live decent lives and develop themselves to carry out their social functions. It is regulated in Law No. 11 of 2009 on Social Welfare.

To deal with Covid-19 stipulated by the Minister of Finance Regulation Number 43/PMK.05/2020 on the Mechanism of Implementing the State Budget in Handling the Corona Pandemic. For the Handling of the Coronavirus Disease Pandemic 2019, the government is authorized to take actions that result in expenditure on the State Revenue and Expenditure Budget burden. The government can also determine the process and method of procurement of goods/services and simplify the mechanism and simplification of documents in state finance. The scope of the load material in PMK 43/2020 concerns a mechanism for implementing the budget on the burden of the State Budget in handling the Corona pandemic. The allocation of funds for handling the Covid-19 pandemic is in the List of Budget Implementation Fills (DIPA) of the Ministry of State/Institution (Menteri Keuangan RI 2020).

Social assistance funds consist of various forms, including consumptive, productive, and social assistance through educational institutions, health institutions, and certain institutions (Dharmakarja 2017). The government has established social assistance schemes for the community during the Covid-19 Pandemic; there are at least ten forms of social assistance distributed by the government (Rahman 2021; Siti Nurfitriah Farah Dewi et al. 2020), including the following:

1. Nine Staples (Sembako) Card Program. It is given to 20 million Indonesian citizens. Everyone gets Rp200,000 monthly from April to December 2020, from a budget of Rp43.6 trillion (Nr/Aw 2020).
2. The Pre-Employment Card Program is given to 5.6 million beneficiaries with a total budget of Rp20 trillion. This assistance is Rp3,550,000 consisting of training assistance of Rp1,000,000, training completion costs of Rp600,000 for four months, and employment surveys of Rp150,000 (Kementerian Keuangan RI 2020; Presiden Republik Indonesia 2020; Tim JDIH Badan Pemeriksan Keuangan 2020, 11).
3. The Family Hope Program (PKH) is given to 10 million Beneficiary Families (KPM) with a total budget of Rp37.4 trillion. Previously, this PKH was distributed every three months, but it will be distributed every month from April 2020 (Hastuti, Ruhmaniyati, and Widyaningsih 2020, 2).
4. Pertamina program for 50% cash back for online motorcycle taxi drivers until July 12, 2020. This program to 10.000 drivers who buy Peralite, Pertamax, and Pertamax Turbo gasoline daily through the MyPertamina application. The total cashback budget provided by Pertamina for this program amounted to Rp13.5 billion (Virdita Rizki Ratriani 2020).

5. 50% electricity token discount program up to free electricity tokens for three months for Household customers. 50% electricity token discount for 7 million 900 VA power customers. Meanwhile, electricity is free for 24 million customers powering 450 VA. This program runs from April to June 2020 with a budget of Rp3.5 trillion (Idris 2020).
6. People's Business Credit Stimulus Program (KUR) aims to ease the burden of Micro, Small, and Medium Enterprises (MSMEs). KUR stimulus policy is given in installment delay and credit interest exemption for six months (Siallagan 2020).
7. Village Fund Cash Direct Assistance Program (BLT Dana Desa). It is given to 10.000 families in the village with Rp600,000 per month for three months. The amount budget for the Village Fund Cash Direct Assistance Program amounted to Rp21 trillion (G. Olivia 2020).
8. New Social Assistance, namely Special Assistance of Nine Staples (Sembako) from the Central Government, provided to the community in Jakarta, Bogor, Depok, Tangerang, Bekasi (Jabodetabek) and outside Jabodetabek. This nine staples (sembako) assistance is equivalent to Rp600,000 monthly or three months (Oktari 2020).
9. Cash-Intensive Programs that are expected to help create jobs. This total budget amounted to Rp16.9 trillion spread across various Ministries, for example, in the Ministry of PUPR with a Cash-Intensive Program that targets to print 530 thousand workers. At the same time, the Ministry of Villages, with a Village Cash Intensive Program, targets to print 59 thousand workers (Direktur Jenderal Cipta Karya 2020).
10. Safety Program implemented by the State Police of Indonesia (POLRI). This assistance is similar to the Pre-Employment Card but will address 197,000 taxi drivers, bus drivers, trucks, and their assistance as the incentive in the form of Rp600,000 for three months with a total budget of Rp360 billion (Santoso 2020).

Based on Law No. 25 of 2009 on Public Service, the community is included as part of external supervisors along with the Ombudsman, the House of Representatives (DPR), and the Regional People's Representative Council (DPRD). Supervision by the community can be done in several ways, such as observing whether the flow of funds provided to people in need is on target, whether the assistance received is fair and following the promised or reported, and continuing to follow the development of news through various online media.

Every citizen has the right and obligation to participate in providing this report has been regulated in Government Regulation Number 43 of 2018. Instead, Government Regulation Number 71 of 2000 states that every Indonesian citizen has the right to submit complaints, suggestions, or criticisms about efforts to prevent and combat criminal acts of corruption that are considered not following applicable laws and regulations.

The Role of the Corruption Eradication Commission (KPK) in Supervising the Social Fund Assistance in Indonesia

The government continues to carry out various policies to combat the Covid-19 pandemic. One of them, about State Financial Policy and Financial System Stability for

Handling the Covid-19 Pandemic, was issued Per government rules in place of legislation (PERPPU) Number 1 of 2020. Through this PERPPU, the government poured hundreds of trillions of rupiah into the management/handling of the Covid-19 outbreak. Therefore, the Corruption Eradication Commission (KPK) is asked to play an active role in various regions monitoring/supervising the use of funds handling Covid-19.

Policies in combating and preventing criminal acts of corruption are contained in Law Number 20 of 2001 on Combating Corruption. KPK was formed based on law number 30 of 2002 (Mahfud and Kertamukti 2016; Riyadi, Wibowo, and Susanti 2020). KPK can eradicate corruption by conducting investigations, analyses, and prosecutions, but KPK can not issue Warrant to Stop an Investigation (SP3) (Sukmareni et al. 2018).

According to Law Number 19 of 2019 concerning the Corruption Eradication Commission Article 3 in the structure of Indonesian statehood, the position of the KPK, according to its function, is equal to the Police and Prosecutor's Office, where the Police and Prosecutor's Office are included in the executive group. The KPK is also independent and free from any power. What is meant by "any power" is a power that can affect the duties and authority of the Corruption Eradication Commission with criminal corruption cases, whether from the executive, judiciary, legislature, or other parties concerned.

The people of Indonesia feel the negative impact of the corona pandemic, especially in the economic (Prawoto, Purnomo, and Zahra 2020). Therefore, the state provides a diverse economic stimulus (Rosidin, Andriani, and Fitriani 2021). However, some abuse this social assistance. Supposedly, the officials distributing social assistance funds carry out the mandate as best as possible so that aid can reach the community without any cuts.

That leads to legal abuses. This abuse is the beginning of a criminal offense. Therefore, there must be supervision of the distribution of social assistance funds to reach the community and on target so that no particular parties take advantage of this situation. The Corruption Eradication Commission (KPK) can prevent the occurrence of non-criminal corruption. KPK is authorized to examine state finances to monitor budget reallocation and its handling of the coronavirus.

Four sectors can be corrupted through social assistance: procurement of goods and services, philanthropy, budgeting, and distribution of social assistance (Persada 2020). In response to this pandemic condition, the Corruption Eradication Commission (KPK) has issued Circular Letter No. 8 of 2020, dated April 2, on the Use of The Procurement Budget of Goods / Services to Accelerate the Handling of Corona Virus Disease 2019 (Covid-19) related to the Prevention of Corruption Crimes. KPK reminds that in the implementation of procurement, do not commit conspiracy/collusion; not get kickbacks from the provider; do not contain elements of bribery, gratification, conflict of interest, fraud, and/or mal-administration; Do not intend evil and do not allow the occurrence of criminal acts of corruption (KPK, 2020b). In addition, the KPK also encourages government agencies to act transparently and accountable in receiving assistance or grants from the community through Circular Letter B/1939/GAH.00/01-10/04/2020 dated April 14 (Nasution 2020).

To oversee social assistance funds' distribution and close criminal corruption loopholes, the Corruption Eradication Commission (KPK) issued a circular letter (SE) Number 11 of 2020. It discusses using integrated social welfare data (DTKS) and non-DTKS data to distribute social assistance funds. The circular letter Corruption Eradication Commission (KPK) is addressed to the chairman of the Task Force to accelerate the handling of Covid-19 at the national and provincial levels of regencies/cities in Indonesia. In this circular, the Corruption Eradication Commission (KPK) is given the authority to take precautions, coordinate, and monitor so that it is not until abuses against the criminal act of corruption (KPK, 2020a).

Integrated Social Welfare Data (DTKS), managed by the Ministry of Social Affairs, is used as a reference in distributing social assistance funds. Among them is the data verification process through implementing the national strategy action plan for corruption prevention. Improvements in collecting social assistance recipients can be on target following the data collection conducted by local governments and validation verification procedures. The data and recipients were verified When there were attempts at abuses committed by officials.

Based on this Circular Letter, when there are irregularities when the government distributes the recipient data and assistance, the KPK is given authority to prevent and arrest perpetrators of corruption crimes. The KPK did that by arresting Social Minister Juliari Peter Batubara, officially designated as a suspect in corruption (Leliana et al. 2021). Circular letter Chairman of the Corruption Eradication Commission (KPK) asked ministries/institutions and local governments to prioritize transparency and accountability by collecting data in the field for social assistance using reference data, namely DTKS.

However, suppose it is found that residents should receive social assistance data not contained in the DTKS; in this case, he can report to the Social Service/Ministry of Social Affairs to be proposed to enter the DTKS. Also, for the recipient of registered aid in DTKS, the facts on the ground show he does not qualify for receipt of social assistance. He must still report to the Social Service/Ministry of Social Affairs to improve DTKS.

As a law enforcement agency tasked with conducting prevention efforts, coordination, monitoring, supervision, and enforcement of corruption crimes, the Corruption Eradication Commission (KPK) strives to improve performance. The three strategies to combat corruption that focus on the Corruption Eradication Commission (KPK) are enforcement, prevention, and education.

The role of the Corruption Eradication Commission (KPK) in handling the Covid-19 pandemic in the field of prevention performs coordination and monitoring functions at the central and regional levels. KPK formed 15 task forces in prevention and 8 task forces in enforcement. Moreover, KPK formed 9 Task Forces in the Prevention Area Coordination unit at the regional level. The Corruption Eradication Commission (KPK) also established 5 task forces to conduct system studies on government and state administration to control government policies and programs in handling Covid-19,

including health, social protection, MSME support business, and local government (Harahap 2020).

The supervision in health includes the treatment Reimbursement Program, Incentive Program, Death Compensation for Health Workers, and Death Compensation Program. The supervision in Social Protection includes Pre-employment Card Program, 450 VA Electricity Subsidy Program and 900 VA Electricity Discount, Logistics, Food, Sembako Program, PKH, Sembako, Bansos Jabodetabek and Non-Jabodetabek, and BLT Village Fund. The supervision in UMKM includes Interest Subsidy Program, Fund Placement Program for Restructuring, IJP Spending Program and Guarantee Program for Working Capital (Stop Loss), and MSMEDTP Final PPh Program. The supervision in Corporate Financing includes State Capital Participation Program (PMN) Investment Program for Working Capital. The supervision in Sectoral K/L and Local Government includes Labor-Intensive Program K/L and MBR Housing Incentive Supplement Program.

KPK also launched social assistance fund reporting application, namely JAGA Covid-19 (KPK Luncurkan JAGA Covid-19 2021). This feature provides information about social assistance funds and media for the public to submit complaints of deviation/abuse of social assistance funds in the field. This application is helpful for people affected by covid-19, especially the poor or those who cannot afford to be registered in the Integrated Social Welfare Data (Persada 2020). In July 2020, there were 600 complaints through the JAGA Bansos application, 200 complaints about not getting the distribution of social assistance when it should fall into the category of people who cannot afford it. Of the 600 reports, 218 have been completed by the KPK (KPK 2020).

Analysis of *Maslahah Mursalah* on the Role of the Corruption Eradication Commission (KPK) in the Supervision of Social Assistance Funds Distribution

The realization of the benefit of the ummah is an essential object in applying Islamic law (Said Syaripuddin 2020). For the help of citizens, the government is obliged to implement a policy based on benefit, as taught in Islam (Rosidin, Andriani, and Fitriani 2021). The policy government aims to direct people to wisdom, prosperity, justice, peace, and harmony.

In the study of Islamic law, there is the concept of *maslahah mursalah* (Farida and Handoko 2021, 1). There are three theories related to *maslahah*: *Maslahah mu'tabarah*, a benefit strengthened by a particular proposition as a legal basis. *Maslahah mulghah* is a benefit that the shara' rejects because it contradicts sharia. *Maslahah mursalah* benefits expediency whose existence is not supported by shara' or detailed propositions.

The majority of ulama agreed to allow the use of this *maslahah mursalah* proposition for various reasons, including the benefits that accompany human life will continually develop and increase along with the development of the times and social changes. Thus, *maslahah* can be used as a law source to realize humankind's benefit in all life joints. *Maslahah mursalah* has often been used as a proposition since the time of the Prophet's companions (Abd Razak 2020, 754).

During the Covid-19 pandemic, the government must make policies to protect its people. The policy must contain *maslahah* (goodness) and reject the *mafsadah* (damage). Among the Indonesian government's policies is to provide social assistance for people affected by Covid-19. The aid has *maslahah* to protect citizens so that they are expected to survive in a healthy and prosperous during the pandemic. On the other hand, the policy can contain the *mafsadah* (damage) because there is a gap for criminals to commit criminal acts of corruption to remove the impediment. The Corruption Eradication Commission (KPK) has the right to participate in supervision until this assistance reaches the hands of citizens who are entitled to receive it. The policy follows the concept of *maslahah mursalah* and fiqh rules “*dar’ al-mafasid wa jalb al-masalib*” (rejecting damage and taking benefits) (Hamim 2021).

The authority of the Corruption Eradication Commission (KPK) to oversee social fund assistance is part of efforts to safeguard the country's finances. That is done so as not to be misused by a handful of people and to maintain the people's trust so that social assistance reaches the recipient's hands. That is following the *maslahah mursalah*.

Concerning *maslahah*, there are 5 (five) principles in *maqasid sharia*, commonly called *al-kulliyat al-khamsah* (five general principles). It protects the five principle necessities: faith, life, lineage, wealth, and mind (Bendebka, Fettane, and Shogar 2020; Razak and Mahmud 2021, 11). Every Muslim is obliged to take action following these five things to bring *maslahah* (goodness) and is prohibited from violating these five things to cause *mafsadah* (damage) (Salman, Anshori, and Tjaraka 2018).

The five principles are the levels according to the level of *maslahah* and its importance. Level of urgency and importance there are 3 (three) levels of urgency and importance, namely: *Dharuriyat*, a need that must be met, which will damage life difficulties if not met. *Hajiyat*, a need that should be met, will cause difficulties if not met. *Tabsiniyat* is a complementary need that will make life less comfortable if not met (Chotib 2021, 1215; Dusuki and Abdullah 2007).

Providing social funds to people affected by Covid-19 is part of *hifz al-nafs* (maintaining life) and is *dharuri* (primary). During the Covid-19 pandemic, many people affected by Covid-19 had difficulty meeting their needs. It certainly affects their physical. There fore this social assistance funds is essential to be channeled to meet their primary needs. Supervision of the distribution of social assistance is part of *hifz al-mal* (guarding wealth) and includes *dharuri*. Unsupervised social assistance funds are causing some parties to misuse the funds. Many opportunities that can be misused include procuring goods, distribution, and data collection. Suppose unsupervised can lead to fraud or criminal acts of corruption. That causes the assistance fund to be unacceptable to the community according to the provisions. That action caused a crime. So, to maintain the benefits, it needs supervision from a competent institution, namely the KPK. If the KPK finds abuse or corruption, the perpetrator can be punished and given a sentence following the applicable regulations.

Acts of corruption have abused the protection of wealth (*hifẓ al-mal*). An example of an action against the purpose of protecting wealth (*hifẓ al-mal*) is stealing the property of individuals. Corruption is the crime of stealing the nation's property, and the state is more worthy of being recorded as a grave violation of the principle of wealth protection (*hifẓ al-mal*). Corruption is not an ordinary theft with a personal impact but a significant theft with a social impact. When corruption is rampant, the country is almost bankrupt and helpless in the welfare of the lives of its people. The government cannot save them from the threat of malnutrition and hunger, and then corruption can further be considered a threat to the purpose of sharia in protecting human life (*hifẓ an-nafs*).

With the legal basis of *maslahah mursalah*, the KPK has the authority as a supervisor of social assistance funds during the Covid-19 pandemic to prevent harm and bring benefits to the public (Ali, Ramli, and Ahmad 2020). That can save the country's money from corruption, and people affected by Covid-19 can receive assistance according to the provisions.

Conclusion

Based on the results of the author's analysis, the Corruption Eradication Commission (KPK) plays an active role in monitoring/supervising the distribution of aid funds for people affected by Covid-19. The Corruption Eradication Commission (KPK) cooperates with various parties, including the Police and the Financial and Development Supervision Agency (BPKP). The KPK established three strategies to combat corruption enforcement, prevention, and education. The preventive measure taken by the KPK is to issue Circular Letter (SE) Number 8 of 2020 on the Use of The Implementation Budget of Goods / Services (PBJ) and The Corruption Eradication Commission (KPK) Letter Number B/1939/GAH.00/0 1-10/04/2020. The letter addresses the Task Force and all ministries/institutions/local governments on The Receipt of Donations/Grants from the Community. KPK identified corruption hotspots in recipient data collection, data clarification and validation, goods spending, aid distribution, and supervision. KPK launched social assistance reporting application, namely JAGA Covid-19.

From the perspective of *maslahah mursalah*, the role of KPK in supervising the distribution of social assistance funds for people affected by Covid-19 is a part of *dharuriyyat* (primer). In *maslahah dharuriyyat*, such supervision is part of protecting wealth and life. The misuse of social assistance is contrary to the benefit of safeguarding wealth because it takes the property of others. At the same time, the aid distributed to people affected by Covid-19 is part of the community to maintain the soul. That can help meet the citizens' needs to guarantee their health.

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