



LAW ENFORCEMENT ON THE MISUSE OF SOCIAL ASSISTANCE FUNDS FOR MSMES IN CIREBON REGENCY

Agam Fauzi, Junaedi, Ratu Mawar
Swadya Gunung Jati University, Cirebon, Jawa Barat, Indonesia
Email junaedi@ugj.ac.id

Abstract

Background The right to social assistance is a fundamental right intended to help meet the basic needs of the community. The government has provided social assistance in the form of a cash transfer amounting to IDR 1 million. However, in practice, this aid is frequently misused through illegal deductions by village officials, an act that constitutes unlawful conduct.

Objectives The objectives of this research are as follows: 1. To analyze the application of criminal law to the criminal act of corruption concerning the misuse of social assistance. 2. To identify the efforts undertaken by sub-district authorities and the police in addressing the criminal act of corruption related to the misuse of Direct Cash Assistance (BLT).

Methods This study employed a doctrinal research method using a normative juridical approach.

Results The findings indicate that the supervision and verification of the misuse of social assistance funds are conducted through non-litigation channels, primarily by examining the legal event and the circumstances of the incident. Consequently, administrative sanctions are imposed, as the offense is classified as an administrative fault falling under the jurisdiction of the sub-district inspectorate. The sub-district authority's role includes coordinating with the regional government, delivering public services, and empowering village communities. Non-litigation settlement refers to dispute resolution conducted through out-of-court mechanisms. Accountability for the misuse of funds is enforced by the sub-district authority through the revocation of the perpetrator's status as a BLT distribution coordinator. The individual is also mandated to return the misappropriated funds, with the option of reporting the case to law enforcement authorities, such as the police.

Conclusion The supervision of social assistance fund misuse is predominantly handled through non-litigation mechanisms, focusing on the factual and legal aspects of the incident, which results in the imposition of administrative sanctions.

Implications The practical implementation of legal accountability involves the sub-district authority revoking the coordinator's distribution rights and mandating the restitution of funds. It is recommended that the community in Cirebon Regency be more vigilant and discerning when receiving cash assistance and actively seek information regarding the official channels for social aid distribution.

Keywords: Misuse of Direct Cash Assistance, Law Enforcement, Social Assistance, Micro Enterprises



© 2025 The Author(s). This article is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/), which permits use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source.

INTRODUCTION

The right to social assistance is a fundamental right essential for fulfilling the basic needs of the community. This significance is rooted in the constitutional mandate that every citizen is entitled to decent work and a livelihood. Therefore, the fulfillment of basic needs is critical for human life, providing the energy and health necessary to support oneself and one's family. Consequently, the need for social assistance is justifiable as it supports both subsistence and economic endeavors.

Social assistance is defined as aid provided to individuals or communities experiencing social risks, which can be delivered in the form of goods, cash, or services to support underprivileged individuals, families, groups, or communities. The legal framework for this is stipulated in Law No. 14 of 2019 concerning Social Workers, which amends Law No. 11 of 2009 concerning Social Welfare. According to these regulations, the providers of social assistance must be work units within Government institutions and regional government agencies.

As a state founded on the rule of law, the enforcement of justice in Indonesia is contingent upon a high degree of legal consciousness among its citizens. Without this awareness, upholding law and justice is nearly impossible. The consistent enforcement of the law is imperative to achieve the nation's goals as articulated in the preamble to the 1945 Constitution, specifically in the fourth paragraph: to form a state government that protects the entire nation and homeland, advances public welfare, educates the populace, and contributes to a world order based on freedom, eternal peace, and social justice.

Among the various criminal acts in Indonesia, corruption is a particularly prominent and widely recognized phenomenon. In simple terms, corruption can be defined as the misappropriation or embezzlement of state or corporate funds by an individual for personal or third-party gain¹.

An instance of the misuse of Direct Cash Assistance (BLT) occurred in Warukawung village, Depok District, Cirebon Regency. Beneficiaries were supposed to receive a payment of IDR 1,000,000, but an illegal deduction of IDR 200,000 was made. This misconduct was uncovered following an investigation by the sub-district authorities. Subsequently, the

responsible party had their distribution rights revoked by the sub-district and was ordered to return the misappropriated funds.

This act aligns with the definition of a criminal act of corruption as stipulated in Article 2, paragraph (1) of Law No. 20 of 2001 concerning the Amendment to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption. According to this article, a corrupt act involves unlawfully enriching oneself, another person, or a corporation in a manner that can cause financial or economic losses to the state.

Despite this clear legal framework, corruption remains rampant in the country, and the government's capacity to prosecute perpetrators often appears insufficient. The law seems to lack efficacy in handling these cases, even though corruption is profoundly detrimental to the nation and impedes national progress. The most severe impact is the obstruction of development; public service sectors suffer economically, leading to the neglect of essential infrastructure that should benefit the wider community as funds are illicitly diverted.

Fundamentally, law enforcement is a collective responsibility but is officially carried out by authorized state agencies: the National Police, the Prosecutor's Office, and the Judiciary. These three components of the criminal justice system have distinct duties and authorities prescribed by law, yet they share the overarching objective of upholding justice. However, the eradication of corruption in Indonesia remains a formidable challenge. The situation in Cirebon Regency is particularly concerning, with a significant number of cases in recent years, raising questions about whether existing legal sanctions provide a sufficient deterrent effect.

The rising number of corruption cases suggests that conventional approaches are inadequate. To effectively combat this crime, extraordinary thinking and action are required. This necessitates a courageous stance from law enforcement officials to make bold legal interpretations (*lompatan-yuridis*), supported by a public legal consciousness that accepts unconventional yet just verdicts. The pervasiveness of corruption indicates that current law enforcement efforts fall short of expectations.

Based on the aforementioned background, this research aims to investigate the criminal act of corruption, focusing on the case study articulated in the title: "Law Enforcement on the Misuse of Social Assistance Funds for MSMEs in Cirebon Regency in 2020 (A Case Study of Warukawung and Wangunharja Villages)."

LITERATURE REVIEW

The Definition of a Criminal Act in National Law

The fundamental purpose of criminal law within a society is to provide a sense of security for individuals and groups in their daily activities. This security refers to a state of tranquility, free from the fear of threats or actions that could cause harm among members of the community. The concept of harm here is not limited to material losses as understood in civil law but also encompasses harm to a person's life and body. The body relates to a person's physical being and life, while the mind encompasses psychological feelings and states (Adami, 2011).

The Indonesian term for criminal law, *hukum pidana*, is a translation of the Dutch term "Strafrecht," where *Straf* means penalty and *Recht* means law. The definition of criminal law has been put forward by numerous legal scholars, including:

1. Soedarto: Criminal law contains legal rules that link a consequence, in the form of a penalty, to actions that meet specific criteria. Soedarto further states that, in line with this definition, the Criminal Code (KUHP) contains two key points:
 - The Criminal Code stipulates and announces the reaction that will be received by a person who commits a prohibited act.
 - In modern criminal law, this reaction is not only a penalty but also what is referred to as a "measure" (*tindakan*), which aims to protect society from acts that are detrimental to it.
2. Pompe: Criminal law comprises all legal rules that determine which actions should be punished and what kind of punishment is appropriate.
3. W. L.G. Lemaire: Criminal law consists of norms containing obligations and prohibitions to which the legislator has attached a sanction in the form of punishment, which is a specific form of suffering. Thus, it can be said that criminal law is a system of norms that determines for which actions (performing an act or failing to perform a required act) and under what circumstances a penalty can be imposed, as well as what kind of punishment can be applied for those actions.
4. Van Kan: Criminal law does not create new norms or obligations that did not previously exist. It only reinforces existing norms by establishing the threat of a penalty and the act of punishment (Bambang Purnomo, 2015).
5. Adami Chazawi: Criminal law is a part of public law that contains provisions regarding the general rules of criminal law, which are associated with prohibitions against certain active (positive) or passive (negative) acts, accompanied by the threat of a sanction in

the form of a penalty (*straf*) for those who violate the prohibition.

6. The Indonesian term *tindak pidana* (criminal act) originates from the Dutch phrase *Strafbaar feit*, which is translated into Indonesian with various meanings, including criminal act, delict, criminal deed, or punishable act. The phrase *Strafbaar feit* consists of three words: *straf*, *baar*, and *feit*. From the various translations, it is understood that *straf* is translated as "penal" or "penalty," *baar* is translated as "liable to" or "able to be," and *feit* is translated as "act," "event," or "offense."

General Overview of the Criminal Act of Corruption

Definition of Corruption

Etymologically, the word 'corruption' originates from the Latin words *corrupt* or *corruptus*, which mean damaged, rotten, or bribable. The term corruption (*corruptie*, *korruptie*, *corruptio*) is defined as decay, depravity, dishonesty, venality, immorality, or a deviation from sanctity. Another definition of corruption is the behavior and actions of a public official who deviates from formal public duties to obtain personal gain or advantages for specific closely associated individuals, such as family, relatives, and friends (Adji, 2002).

An example is a civil servant or state organizer who, in the course of their duties, requests or accepts work or the delivery of goods as if it were a debt owed to them, despite knowing it is not a debt. This also applies to giving something to a civil servant or state organizer because of or in connection with something contrary to their obligations. An example of this is a coordinator who misuses direct cash assistance funds.

Adami Chazawi, in his book on Indonesian corruption law, argues that the forms of criminal acts of corruption are defined in the articles of Law No. 31 of 1999, as amended by Law No. 20 of 2001. These formulations contain specific elements and are subject to specific types of penalties under a particular sentencing system. The criminal act of corruption involves misusing authority, opportunity, and available funds for personal benefit.

Legal Handling of Criminal Acts

Generally, the procedure for handling a criminal act, whether a general or special offense, is uniform across the Indonesian National Police. An investigation by the Police must first be predicated on the knowledge that a criminal act has occurred. As regulated in Article 106 of the Criminal Procedure Code (KUHP):

"An investigator who knows, receives a report, or a complaint about the occurrence of an event that is reasonably suspected to be a criminal act is obliged to immediately take

the necessary inquiry measures."

The handling of a criminal act by an authorized investigator at an investigative agency typically begins when a criminal event is discovered through one of the following sources:

- A report or notification
- A complaint
- Being caught in the act (*tertangkap tangan*)
- Mass media

Any person who is a victim of a criminal act or has knowledge of it has the right to file a complaint or report it to the competent authority for legal action. According to Article 1 of the KUHP, a complaint is a notification accompanied by a request from an interested party to the competent authority to take legal action against a person who has committed a complaint-based offense that has harmed them (Ariman, 2015). A report or complaint can be made orally or in writing. However, an investigation may be terminated for the following reasons:

- There is insufficient evidence.
- The event is determined not to constitute a criminal act.
- The investigation is terminated by law (*demi hukum*).
- The act must be in accordance with legal provisions.

The Indonesian Criminal Code (KUHP) consists of three books: Book I contains the principles of criminal law, Book II contains formulations of specific offenses classified as major crimes, and Book III contains minor offenses (violations). Within the KUHP, the elements of a criminal act can be identified as:

- **Element of Conduct (*Unsur Tingkah Laku*):** This is an absolute element, consisting of active (positive) conduct, also known as a material act (*materiele feit*), and passive (negative) conduct. Active conduct requires physical movement, while passive conduct involves inaction or failing to do something that one is obligated to do (Chazawi, 2010).
- **Element of Unlawfulness (*Unsur Melawan Hukum*):** This refers to the reprehensible or prohibited nature of an act. This quality may derive from statutes or societal norms. From a statutory perspective, an act is not unlawful until it is explicitly prohibited in legislation.
- **Element of Culpability (*Unsur Kesalahan*):** This subjective element concerns the mental state of a person before or at the time of committing an act. Culpability in criminal law consists of intent (*kesengajaan* or *dolus*) and negligence (*kelalaian* or

culpa).

- **Element of a Constitutive Result (*Unsur Akibat Konstitutif*):** This element applies to: a. Material offenses (*materiele delicten*), where a specific result is required to complete the offense. b. Offenses where the result is a condition for the punishability of the perpetrator. c. Offenses containing a result as a condition for punishment.
- **Element of Accompanying Circumstances (*Unsur Keadaan yang menyertai*):** These are all conditions present when the act is committed. These circumstances can relate to the manner of the act, the means used, the object of the offense, the subject of the offense, or the time and place of the offense (Djamali, 2010).
- **Additional Element for Prosecutability (*Unsur Syarat Tambahan Untuk Bisa Dituntut Pidana*):** This element is found only in complaint-based offenses (*tindak pidana aduan*), which can only be prosecuted if a complaint is filed by the entitled party.
- **Additional Element for Convictability (*Unsur Syarat Tambahan Untuk Dapat Dipidana*):** This element refers to specific conditions that arise after the act is committed, which determine whether the act is punishable.

Theories of Law Enforcement

1. Soerjono Soekanto's Theory of Legal Effectiveness: The effectiveness of a law is determined by several factors, including the law itself (statutes) and law enforcement factors, namely the parties who formally apply the law (Soekanto, 2014).
2. John Rawls' Theory: This theory is linked to the concept of humans as social beings. To create a satisfying life, cooperation is necessary, and the distribution of benefits from this cooperation must involve all parties, including the less fortunate.
3. Emile Durkheim's Theory of Anomie: This theory is based on Durkheim's view of human nature, which posits that human beings are social creatures whose existence depends on society as a collective.
4. Sudarto's Theory: Law enforcement involves the attention to and handling of both wrongdoings that have actually occurred (*onrecht in actu*) and wrongdoings that may potentially occur (*onrecht in potentie*).
5. Cesare Lombroso's Theory of Positivism: This theory connects criminal behavior with a person's biological or physical conditions, such as in the case of someone who takes property belonging to others, like direct cash assistance.

Misuse of Direct Cash Assistance (BLT)

The misuse of Direct Cash Assistance (BLT) in Cirebon Regency occurred in Agam Fauzi

Warukawung village, Depok District. In this case, a cash assistance payment of IDR 1,000,000 was subjected to a deduction of IDR 200,000. This was uncovered after an investigation by the sub-district authorities. The responsible party had their distribution rights revoked by the sub-district and was ordered to return the remaining funds.

A second instance of BLT misuse in Cirebon Regency occurred in Wangunharja village, Jamblang District. Here, a cash assistance payment of IDR 700,000 was subjected to a deduction of approximately IDR 200,000. This case was also discovered after an investigation by the sub-district. The responsible party had their distribution rights revoked and was nearly subjected to vigilante justice by community members to compel the return of the money.

Social Assistance for MSMEs

Definition of Social Assistance

Social assistance is aid provided to communities experiencing social risks, which can be delivered as goods or cash. It is intended for underprivileged individuals, families, groups, or communities. The legal basis is Law No. 14 of 2019, amending Law No. 11 of 2009 concerning Social Welfare.

Providers of social assistance must be work units within government institutions and regional government agencies whose duties include implementing poverty alleviation programs, which cover social protection, social security, empowerment, and basic services.

Micro, Small, and Medium Enterprises (MSMEs) MSMEs (*Usaha Mikro Kecil Menengah* or UMKM) are productive enterprises owned by individuals or business entities that meet the criteria of a micro-enterprise. These businesses are typically small-scale, run by an individual or a small group of no more than 5-10 people.

The business activities conducted by these individuals generate a relatively small income compared to larger enterprises. The distinction from large businesses can be seen in the number of customers or sales volume. The objectives of MSMEs are to generate personal income, create employment opportunities, and provide services or sell goods to the general public. In other words, an MSME is a business or commercial activity run by individuals, groups, or households (Amaliawati, 2021).

Two common types of MSMEs include:

1. Culinary Businesses: One of the most common and popular types of MSMEs, often involving a simple operational process.
2. Fashion Businesses: Alongside food, MSMEs in the fashion sector are also widespread and in high demand.

METHOD

Object and Locus of Research

The object of this research is the case of the misuse of Direct Cash Assistance (BLT) in 2020 and social assistance for MSMEs in Cirebon Regency, with a case study focusing on Warukawung and Wangunharja villages.

The research was conducted in Cirebon Regency. The specific research loci (locations) were the Cirebon City Police (*Polresta Cirebon*), Warukawung village, Wangunharja village, and the Cirebon Regency Social Affairs Agency. These locations were selected to provide a clear understanding of the process by which the misuse of BLT funds occurred and to gather information on the distribution methods for social assistance to MSMEs in Cirebon Regency.

Context of Research Sites

Cirebon Regency comprises several sub-districts, including Depok and Jamblang.

- Depok Sub-district includes the administrative village (*kelurahan*) of Cikeduk, which contains several smaller villages (*desa*), including Depok, Getasan, Kejuden, Warugede, and Warukawung. Warukawung village served as one of the primary locations for this research. Warukawung is a village in the Depok Sub-district, Cirebon Regency, West Java.
- Jamblang Sub-district includes the administrative village of Bakung Kidul, which contains the villages of Bakung Lor, Bojong Lor, Orimalang, and Wangunharja. Wangunharja village served as the other primary location for this research. Wangunharja is a village in the Jamblang Sub-district, Cirebon Regency, West Java.

Cirebon City Police (*Polresta Cirebon*) The Cirebon City Police is a police resort within the jurisdiction of Cirebon Regency, operating under the West Java Regional Police (*Polda Jawa Barat*). Its investigative unit is the Criminal Investigation Unit (*Satuan Reserse Kriminal* or *Satreskrim*).

The *Satreskrim* is a component of the National Police's Criminal Investigation Agency (*Bareskrim Polri*). Its function is to assist the police institution in organizing and conducting inquiry and investigation functions for criminal acts, as well as to supervise and control investigations for the purpose of law enforcement.

At the time of research, the officials in the Criminal Investigation Unit of *Polresta Cirebon* were AKP Anton S.IK and the Deputy Head of the unit, Iptu Dwi Susanto S.H.

It is important to clarify that the jurisdiction of *Polresta Cirebon* is Cirebon Regency,

not Cirebon City, a common point of confusion.¹³ On December 4, 2019, its status was elevated from a Resort Police (*Polres*) to a City Resort Police (*Polresta*). This change in status required a structural change in leadership, from a Chief with the rank of Adjunct Senior Commissioner of Police to a Senior Commissioner of Police.

At the time of research, the Chief of Polresta Cirebon was Senior Commissioner of Police Arif Budiman, S.IK., M.H., who has served since June 16, 2021. The headquarters is located at Jl. Raden Dewi Sartika No. 1, Tukmudal, Sumber Sub-district, Cirebon Regency.

Cirebon Regency Social Affairs Agency (Dinas Sosial) The Social Affairs Agency of Cirebon Regency is a social service organization located in Sumber Sub-district, Cirebon Regency, West Java. The head of the agency is Iis Krisnandar. Its duty is to assist the regional government in the social sector and to carry out assistance tasks delegated to the community.

The Social Affairs Agency is a government institution that plays a role in improving the quality of social welfare for individuals and groups, based on Regent Regulation No. 40 of 2018.

Types and Sources of Data

This research utilizes data relevant to the research problem and objectives, consisting of primary and secondary data, as explained below:

1. **Primary Data:** Data obtained directly from the research locations. This was collected through interview techniques with information sources at the research sites in Cirebon Regency, specifically in the two villages, at Polresta Cirebon, and at the Cirebon Regency Social Affairs Agency.
2. **Secondary Data:** Data obtained from a literature review of law books and relevant information from existing academic work that pertains to the issues discussed in this research.

RESULTS AND DISCUSSION

Oversight and Resolution Through Non-Litigation Channels

The findings indicate that the supervision of social assistance fund misuse is primarily conducted through non-litigation mechanisms. This approach focuses on the legal event and the specific circumstances of the incident, leading to the imposition of administrative sanctions. Because these offenses are classified as administrative faults, they fall under the jurisdiction of the local sub-district inspectorate. The sub-district government plays a crucial role in this process, tasked with coordinating regional government assistance,

providing public services, and empowering village communities.

Furthermore, under Government Regulation No. 19 of 2008 concerning Sub-districts, the sub-district administration is responsible for overseeing the management and reporting of activities at the village level. Consequently, the law enforcement process for these cases typically concludes with administrative sanctions rather than escalating to the criminal justice system. Non-litigation is a form of alternative dispute resolution that operates outside the formal court system. The process in these cases involved negotiation between the implicated parties, namely the program coordinator and the community members who were financially harmed. This method offers a simplified, cost-effective resolution process. A significant advantage is that confidentiality is maintained, as the case proceedings and their outcomes are not publicly disclosed, aligning with procedural administrative sanctions.

Based on an interview with a sub-district official, Mr. Abi S.I.Kom, it was confirmed that while Direct Cash Assistance (BLT) was received by beneficiaries, its distribution was compromised by unscrupulous individuals within the area. He acknowledged that a lack of stringent supervision from the sub-district authorities contributed to the problem. Following an internal inquiry, the individuals found responsible (initials M and E) had their authority as distribution coordinators immediately revoked and were mandated to return the misappropriated funds. During the inquiry, the perpetrators confessed, stating that they had diverted the funds to settle personal debts.

Despite existing regulations designed to prevent such acts, notably the Minister of Home Affairs Regulation No. 39 of 2012 concerning Grants and Social Assistance from Regional Budgets, the perpetrators appeared undeterred, suggesting a gap between established anti-corruption laws and their effective implementation at the local level.

Accountability Mechanisms for the Misuse of Social Assistance Funds

The primary mechanism for legal accountability in these cases involved the sub-district authority revoking the perpetrator's status as a BLT coordinator and compelling the restitution of funds. While reporting the matter to law enforcement, such as the Police, remained an option, it was not the primary course of action.

In general, legal accountability is understood as the obligation to act in a prescribed manner. According to Prof. Dr. Barda Nawawi Arief, S.H., the concept is intrinsically linked to legal liability, where a sanction is applied if an individual's actions are unlawful. To complement these reactive measures, preventive efforts, such as public counseling during aid distribution, are recommended to minimize the potential for misconduct.

Accountability is critical because it compels an acknowledgment of wrongdoing and encourages more prudent behavior in the future. The subjective elements of legal liability including fault, intent, the act itself, and its unlawful nature are central to this concept.

Law Enforcement Perspective and Community-Level Resolution

According to an interview with AKP Anton, Head of the Criminal Investigation Unit (Kasat Reskrim) of Polresta Cirebon, the police were aware that incidents of BLT misappropriation occurred in 2020. However, these cases were resolved directly within the community by the involved parties and never escalated to an official police report.

He explained that because the financial damages were considered minor and the perpetrators demonstrated accountability by agreeing to restitution, the matter could be concluded without formal charges. This aligns with the principles of restorative justice and procedural discretion under Article 5, paragraph (1)(a) of the Criminal Procedure Code (KUHAP), which allows authorities to order a suspect to cease their activity. The investigator clarified that when a report is received, a preliminary inquiry is necessary to determine if the reported event legally constitutes a criminal act. Only after a suspect's identity and location are confirmed would a full investigation proceed.

From the author's perspective, this highlights the importance of meeting the criteria for "sufficient preliminary evidence" before making an arrest, as defined in Article 1, number 10 of the National Police Chief Regulation No. 14 of 2012. This regulation defines a suspect as someone who, based on preliminary evidence (consisting of a police report and at least one other valid piece of evidence), is reasonably presumed to have committed a criminal act.

Broader Implications and Systemic Challenges in Social Aid Distribution

This situation is deeply concerning, as it reveals that loopholes in the distribution system are being exploited for personal gain. For social aid to be effective, particularly in supporting the continuity of Micro, Small, and Medium Enterprises (MSMEs), the law must be applied justly and equitably. It is imperative that government bodies at both the central and regional levels adhere to the principles of good governance to build and maintain public trust, especially during a crisis like the COVID-19 pandemic. The focus must be on public service, not on opportunities for corruption by irresponsible parties.

Systemic challenges, such as political interference, can render law enforcement ineffective in addressing the misuse of social assistance, leading to legal outcomes that do not align with statutory provisions. This erodes justice and fosters public distrust. The problem is not limited to cash assistance; reports have also surfaced of deductions from in-

kind social aid packages.

This issue gained national attention when the Minister of Social Affairs, Tri Rismaharini, conducted unannounced inspections and discovered illegal levies (*pungli*) being extorted from recipients of the Cash Social Assistance (BST), Family Hope Program (PKH), and Non-Cash Food Assistance (BPNT) programs in several regions. This confirms that the misuse of social aid is a widespread problem that undermines the foundation of the nation's social safety net.

CONCLUSION

1. The oversight of the misuse of social assistance funds is primarily conducted through non-litigation mechanisms, focusing on the factual and legal circumstances of the incident. Resolution is achieved via administrative sanctions, as the offense is classified as an administrative fault under the jurisdiction of the sub-district. This approach aligns with the sub-district's broader role in coordinating with the regional government, delivering public services, and empowering village or sub-district communities.
2. The enforcement of legal accountability against perpetrators is primarily actualized through measures imposed by the sub-district authority. These include the revocation of the individual's status as a Direct Cash Assistance (BLT) coordinator and a mandate for the full restitution of the misappropriated funds, with reporting to law enforcement authorities like the Police remaining a secondary option. This is complemented by preventive efforts, such as providing public guidance during aid distribution, which serve as a form of social control aimed at minimizing misconduct.

BLIBIOGRAPHY

- Agus, Sardjono. 2020. *Pengantar Hukum Dagang*. Jakarta : Rajawali Divisi buku Perguruan Tinggi.
- Barda, Nawawi. 2019. *Kebijakan Hukum Pidana*. Jakarta : Kencana Prenada Media Group.
- Chazawi, Adami. 2015. *Hukum Pidana Materil dan Formil Korupsi di Indonesia*. Malang : Bayumedia publishing.
- Evi Hartanti. 2017. *Tindak Pidana Korupsi*. Jakarta : Sinar Grafika.
- Mardani, 2020. *Bunga Rampai Hukum Aktual*. Bogor : Penerbit Ghalia Indonesia.
- Hamzah Andi, 2015. *Korupsi Di Indonesia Masalah Dan Pemecahannya*, Jakarta : Gramedia Pustaka Utama, h.9.
- Hans Kalsen, 2016. *Teori Umum tentang Hukum dan Negara*, Bandung : PT Raja Grafindo Persada.
- Imam Ghozali, 2020. *Desain Penelitian Kuantitatif Dan Kualitatif*. Jakarta : Gramedia.
- Ishak, Henri Tanjung. 2017. *Manajemen Sumber Daya Manusia*. Jakarta : PT. Gramedia
- Agam Fauzi
- DOI 10.62885/busisci.v1i1.920

- Lia Amaliawati, 2021. *Ekonomi Mikro*, Bandung : Kencana Divisi Satu Media Grup
- Mazrul, Tanjung. 2018. *Koperasi dan Umkm sebagai fondasi Perekonomian Indonesia*, Jakarta.
- Mustofa, Muhammad, 2017. *Metodologi penelitian*, Jakarta : Kencana.
- Prof. Junaedi, 2017. *Hukum Konstitusi*, Jakarta : Pustaka Belajar
- Ratminto, 2017. *Manajemen Pelayanan*, Yogyakarta : Pustaka Belajar.
- Ravena Dey, 2017. *Kebijakan Kriminal*, Kencana, Jakarta : Divisi Prenadamedia Grup.
- Tiktik, Partomo. 2017, *Ekonomi Koperasi*, Jakarta : Kencana Divisi Satu Media Grup.
- Yahya, Muh 2020. *Tinjauan Yuridis Tindak Pidana Korupsi Bantuan Sosial*, Tahun anggaran 2015 di Kabupaten Gowa. Sulawesi.

Laws and Regulations

- Undang-Undang Dasar Negara Republik Indonesia 1945
- Kitab Undang-Undang Hukum Pidana (KUHP)
- Kitab Undang-Undang Hukum Acara Pidana (KUHAP)
- Undang-Undang Nomor 14 Tahun 2019 Perubahan Atas Undang-Undang Nomor 11 Tahun 2009 Tentang Kesejahteraan Sosial
- E. Zaenal Arifin, S. Amran Tasai. Cermat Berbahasa Indonesia, untuk Perguruan Tinggi Departemen Pendidikan dan Kebudayaan RI. 1995. Kamus besar Bahasa Indonesia. Jakarta : Balai pustaka, h 527.
- Jurnal Manajemen & Kewirausahaan Volume 5, Nomor 1, JMDK, Malang, 2017.
- Skripsi Ilmu Hukum Fakultas Hukum Universitas Islam Indonesia Yogyakarta, 2018.
- Skripsi Jurusan Ilmu Hukum dan Program kekhususan Pradilan dan Penyelesaian Sengketa Hukum Yogyakarta : Universitas Atmajaya Yogyakarta, 2015.
- <https://www.sarjanaku.com/2012/12/pengertian-tindak-pidana-dan-unsur>
- <https://tribrataneews-polrescirebon.com>
- <https://hariannusa.com/2018/08/peranan-kepolisian>
- <https://www.detik.com/jabar/hukum-dan-kriminal/usutkasus-dana-bansos>
- <http://repositori.Uin-alauddin.ac.id/18278/1/MUHAYAHYA>
- <https://suaracirebon.com/202.bon-salurkan-blt-bbm-via-pos>