

## Reconstruction of legal liability of philanthropic organisations in the misuse of humanitarian donations

Fikran S Bango<sup>1\*</sup>, Naswar<sup>1</sup>, Andi Syahwiah A. Sapiddin<sup>1</sup>, Maskun<sup>1</sup>, Normiati<sup>2</sup>, Nur Mohamad Kasim<sup>3</sup>, M. Yusuf Syamsuddin<sup>1</sup>

<sup>1</sup> Faculty of Law, Hasanuddin University, Indonesia

<sup>2</sup> Birmingham Law School, University of Birmingham, United Kingdom

<sup>3</sup> Faculty of Law, University of Gorontalo, Indonesia

\*Corresponding Author: [fikransbango@gmail.com](mailto:fikransbango@gmail.com)

### Abstract

**Introduction to The Problem:** The revelation of cases of misuse of humanitarian donations by philanthropic organizations reported by the media. The Aksi Cepat Tanggap (ACT) organization, which is one of the suspects in the misuse of humanitarian donations, is a big question about the implementation of supervision carried out by the government. There are not many cases of ACT, there are several institutions or community organizations to government organizations that have misused their donations. The form of misuse of humanitarian donations with the misuse of public funds to the waste of funds.

**Purpose/Objective Study:** This research aims to reconstruct the legal liability of social philanthropy institutions in the misuse of humanitarian funds. Thus, the collection of humanitarian donations can provide real benefits to the community, and government programs related to poverty alleviation can have a real impact.

**Design/Methodology/Approach:** This type of research is normative juridical with an analytical descriptive approach that discusses legal symptoms and problems with a legislative and doctrinal approach.

**Findings:** The author identifies a significant gap in governmental oversight concerning the collection of money or goods intended for humanitarian aid. This lack of supervision has resulted in the opportunistic exploitation of disaster events, where individuals or groups capitalize on the urgency and generosity elicited by such crises. These actors collect donations ostensibly for relief efforts but instead divert these resources to serve their own personal or financial interests. The absence of stringent regulatory frameworks and effective monitoring mechanisms allows for this misuse, undermining public trust and depriving genuine victims of the essential aid they desperately need. The author underscores the critical need for robust government intervention and accountability measures to safeguard the integrity of humanitarian donations and ensure they reach those most in need.

**Keywords:** Reconstruction; Philanthropic Institutions; Humanitarian Donations



Copyright ©2024 by Author(s); This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License. All writings published in this journal are the personal views of the authors and do not represent the views of this journal and the author's affiliated institutions.

## Introduction

Humanitarian donation is an activity engaged in the social sector and provides benefits to help others who need help (Vveinhardt & Zygmantaite, 2015). This movement is a form of expression of love from volunteers who want to help each other (Augustine, 2013). The collection of humanitarian donations in Indonesia is often referred to as a social philanthropic institution, meaning that a form of generosity is implemented in social activities. This illustrates a sense of care and love for fellow humans who need help.

The presence of the movement to collect humanitarian donations is a concept that has existed for a long time in Islam it self (Ibrahim et al., 2015), where this movement aims for good (Alshater et al., 2022). The action to collect humanitarian donations arises due to the social conditions of people who expect assistance from those with privileges. Religious teachings teach us to help one another. Thus, it will impact the community's economy to improve.

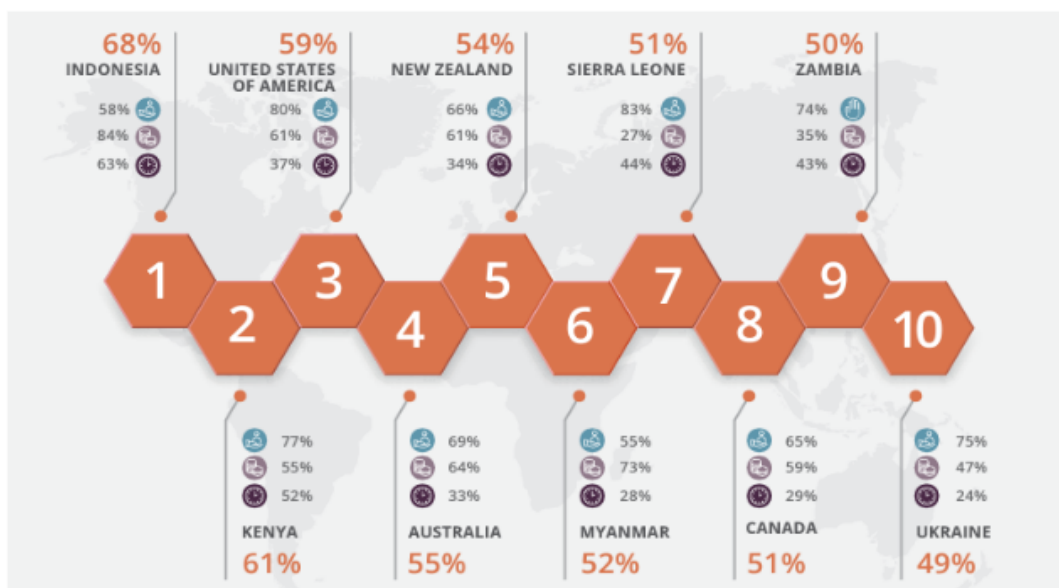
Philanthropic institutions' development in the modern era is Snowballing especially in Muslim-majority countries, and many non-Muslim countries also participate in establishing Social Philanthropy Institutions (Suratiningsih, 2020). It is hoped that social Philanthropy institutions will significantly contribute to maximizing Indonesia's sustainable development goals (SDGs) program (Ji et al., 2021). Thus, it can improve people's welfare in all aspects, significantly improving the economy and reducing poverty.

Development of social philanthropic institutions within developed countries (Nobanee, 2023) and Developing Countries (Musinguzi et al., 2023). Has a very good impact in terms of poverty alleviation in every country. Meanwhile, philanthropic institutions engaged in improving education and others (Hoicka et al., 2023). Public awareness of humanitarian matters encourages people to form Social Philanthropy Institutions on a small scale, focusing only on the regional scope. Indonesia is one of the countries in the world that prioritizes people's welfare (Offer et al., 2022) to build a prosperous society (Widiastuti et al., 2022). This is stated in the purpose of the establishment of the Government of the Republic of Indonesia to protect the entire Indonesian nation and all Indonesian bloodshed and to promote the general welfare, educate the life of the country, and participate in implementing world order based on independence, lasting peace, and social justice.

The critical role of a State and all elements of society in providing welfare (Chowdhury, 2023), collaborate (Qaralleh, 2022), and cooperation in the same goal will form a concept that can give extensive benefits to the surrounding community (Prabawani et al., 2023). Thus, what is the hope of the State and the institution's ideals can be achieved by fulfilling the community's rights and reducing poverty so that jobs will be opened for its people. The picture above shows that cooperation between the Government and elements of society has great potential to achieve the open and target desired (Mentari et al., 2023).

Indonesia is famous as a country with the largest Muslim majority population in the world. One of the potentials that can be explored, developed, and utilized is donations through giving, charitable consumption or joining someone with the community. Indonesia has been named as the most generous country in the world, and this award is given by (Fletcher, 2021) Charities Aid Foundation by the World Giving Index (Widiastuti et al., 2022). The results of the Indonesian state survey won an award with a weight of 68 percent; when compared, this value is higher than Global Generosity with a weight of 62 percent (Charities Aid Foundation, 2022).

**Figure 1.** Top 10 Most Generous Countries in the World



Source: CAF World Giving Indeks, 2022

A survey from CAF globally showed that from several major countries, Indonesia ranked first in generosity sharing in the form of humanitarian donations (Cai et al., 2022). This is an excellent potential for the Indonesian people to form social, philanthropic institutions to accommodate the community to assist people who need a helping hand.

The creation of social welfare in society is a duty and obligation carried by the State, and Social Welfare must be realized by the Government solely for the benefit of the

community (Cai et al., 2022). The Government in terms of improving people's welfare by forming businesses engaged in the social sector (Zygmantaite, 2015) So, the Government in this case only supervises and issues policies to protect and ensure the rights of the community have reached the community itself (Hoicka et al., 2023). Law No 11/09 states that the Government must determine the policy lines needed to maintain, guide, and improve social welfare efforts.

In the case the Government becomes the spearhead of the social activities movement (Popkova et al., 2023) by issuing policies that favor the community to fulfill the community's rights. When the procedure has run well, it can be ascertained that the community's requests in the social sector must be fulfilled (Susha et al., 2019). Over time many philanthropic institutions have emerged formed by the community in terms of assisting with the idea to assist the Government in overcoming social inequalities as stated in Article 1 of Law of the Republic of Indonesia Number 6 of 1974 concerning Basic Provisions of Social Welfare that every citizen has the right to participate in social welfare efforts.

When the collection of humanitarian donations is appropriately managed, what is expected in the Constitution and the ideals of all elements of society can be achieved. The collection of humanitarian donations certainly has enormous potential and impact felt by the community (Minguito, 2023). Social problems in the community, such as disasters, crises, lack of human resources, and others, encourage the community to form institutions engaged in the social sector. Data shows that 140 social, philanthropic institutions are legally registered with the Ministry of Social Affairs of the Republic of Indonesia and accommodated by the directorate of Indonesian philanthropic institutions as many as 140 social philanthropic institutions nationwide. The social philanthropy movement in Indonesia is one example that is often seen in the mass media, namely MNC peduli, Kompas TV humanitarian funds, kitabisa.com, duaifa wallets, and many other social institutions.

The reality is that there are many cases that occur, such as the problems that arise in the Aksi Cepat Tanggap Philanthropic Organization which is frozen by the Government. The case of Perumda Pasar jaya, PT Food Station and PT Trimedia Imaji Resko Abadi where the alleged Misus reached the corruption of disaster donations. Misuse and corruption of humanitarian donations is a heinous act beyond the bounds of humanity, the needs of the community during disaster conditions that really need help should not be misused (Matthews et al., 2023). When traced, there are many forms of misuse of humanitarian donations which are used for institutional purposes buying institutional facilities, not in accordance with the original intention and to misuse humanitarian donations for personal gain.

The most misuse of humanitarian donations occurred during the Covid 19 pandemic, where people were in difficult conditions but the spirit of generosity was still enthusiastic about donating to people who needed help in difficult times. This misuse

event also occurred during natural disasters, many institutions collected various kinds, one of which was through a digital platform that was so easy and had the potential to be misused so there needs to be more research on this matter so that no misuse occurs.

### **Methodology**

This research uses normative research methods (Sonata, 2015), using a doctrinal approach with a focus on examining the ineffectiveness of government supervision so that there is a lot of abuse of humanitarian donations. It is necessary to study structurally through cases and supporting legal frameworks (Alidemaj, 2022), focusing on legal norms, concepts, doctrines and primarily with desk research (Sipayung et al., 2023) The Data on social philanthropy institutions from the Social Service as a data strengthening process (Madiung et al., 2023). Secondary data will complement and refine the analysis of the primary data obtained, where secondary data consists of literature on social institutions and philanthropy and humanitarian donation collection (Irwansyah, 2021). The research analysis will begin looking at cases of abuse that occur in Indonesia from year to year using literature collected by the Indonesian Philanthropy Forum, then compared with the literature The results of descriptive analysis and assessment, primary and secondary data will be reviewed.

### **Results and Discussion**

#### ***Misuse of Humanitarian Donations in the Perspective of Criminal Law***

The Indonesian government has shown a commitment to eradicating the misuse of humanitarian donations under the applicable regulations, namely Law of the Republic of Indonesia Number 9 of 1961 concerning the collection of money or goods, which Article 8 states that it can be imprisoned for up to 3 (three) months and a fine. This regulation applies to the head of the organization or member of the organization of the humanitarian donation collection that is included in the abuse of humanitarian donations (Maftuhin, 2022).

Reviewing the regulation of the minister of social affairs of the republic of Indonesia regarding sanctions for acts of misuse of humanitarian donations where in the regulation of the minister of social affairs of the Republic of Indonesia number 8 of 2021 concerning the implementation of the collection of money or goods that in article 30 states that criminal sanctions for organizers of the collection of funds or goods who do not have a license for the collection of money or goods as referred to in article 26 paragraph (2) letter b shall be carried out under the provisions of laws and regulations. The explanation above only provides sanctions for philanthropic institutions that do not have a license (Labanieh et al., 2021), but those who have a license but in the implementation of collecting donations misuse funds are not, so this needs to be updated with the current conditions with so many philanthropic institutions.



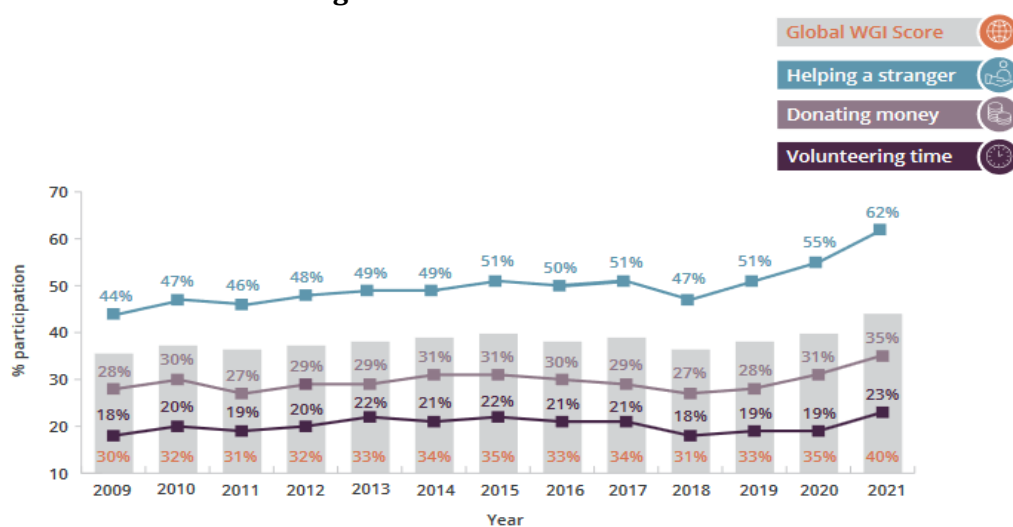
The Financial Transaction Reports and Analysis Center (PPATK) found 176 philanthropic organizations that misappropriated public donations, such as Aksi Cepat Tanggap (ACT). The discovery of irregularities by PPATK began with the investigation of the Aksi Cepat Tanggap (ACT) case. The findings above illustrate how weak supervision and regulations that are not under the times give leeway to social institutions to commit acts of misappropriation of humanitarian donations. Even the inadequate supervision is illustrated by one example of a case of misuse of humanitarian donations by Cak Budi in 2017, the finding that Cak Budi used the proceeds from social fundraising not under its original purpose. This case of fundraising was only carried out by an individual, who conducted fundraising through his own personal account. The total funds collected by Cak Budi from 2016-2017 were Rp1,066,256,646, which were used for private purposes (Putri & Devi, 2022).

The act of misuse of humanitarian funds needs regulations that are in accordance appropriate with the current times where anyone can donate with digitalization, making it easier for people to transact so from this there needs to be more detailed regulations so that they can anticipate acts of misuse of humanitarian donations. The author's suggestion can be added to the security or supervision task force so that donation collection can be appropriately utilized and social philanthropy institutions can run properly, prudentially, and accountably.

***Government Supervision in the Collection of Humanitarian Donations***

Meeting the community's needs is essential to realizing prosperity, especially regarding welfare (Maskun et al., 2021). Even social philanthropy efforts in improving social welfare, as referred to in Law Number 9 of 1961, states that one of the social welfare activities organized and intended for the community.

**Figure 2. Global Score Over Time**



Source: CAF World Giving Indeks, 2022

Humanitarian donation collection activities carried out by social philanthropic institutions have mandatory conditions that must be met in collecting donations (Kim et al., 2022). That is, you must obtain permission from the local Government, as stated in Paragraph (1) of Article 2 of Law Number 1 of 1961 concerning the Collection of Money or Goods, which says that to organize the collection of money or goods as referred to in article 1, prior permission from the authorized official is required.

### ***Fulfillment of Humanitarian Donation Collection Permit Obligations***

In the hierarchy of regulations on the collection of humanitarian donations (Ferreira et al., 2018), the Government, in this case, the Social Service, has the authority to control the issuance of licenses for social philanthropic institutions by existing regulations and has the power to evaluate and receive accountability reports from Social Welfare Institutions.

The implementation of social, philanthropic institutions is regulated in law namely, Law Number 9 of 1961 concerning the Collection of Money and Goods. In the Law what is meant by fundraising is an effort to get money or goods for development in the field of social welfare (Hillebrand et al., 2023). The basis for the old and still valid regulations for collecting money or goods, of course, must be understood in the context of fund collection in the 60s, where various fundraising was still not accommodating, ranging from defining permit arrangements to leeway in procedures because indeed the methods for collecting funds have not developed rapidly as triggered by the rapid development of information technology. In addition to still looking loose in granting permits, the licensing context's scope in extensive permit exceptions, namely the collection of donations required by religion, custom, or limited environments. This exception is very risky to misuse, as it has been lately.

The Government's supervisory function over social philanthropic institutions, particularly regarding their collection of money or goods, plays a crucial role in maintaining transparency and accountability within the sector. This oversight ensures that every social philanthropic entity engaged in fundraising activities is properly registered and has obtained the necessary authorization from the Makassar City Social Office. According to local regulations, any social or philanthropic organization intending to operate within city or regency boundaries must secure permits from the respective regional social services offices. This requirement aims to safeguard the interests of donors and beneficiaries alike, by guaranteeing that these institutions adhere to legal standards and operate with integrity. It also helps prevent fraudulent activities and misuse of funds, thereby fostering public trust in philanthropic initiatives. The regulation underscores the government's commitment to supporting ethical and effective charitable operations, ensuring that collected resources genuinely benefit the intended causes and communities.

***Fulfillment of Obligations following the Regulations for the Collection of Humanitarian Donations***

The Government issued various derivative regulations that sought to keep pace with progress in collecting humanitarian donations. Although the level is still Government Regulations, Ministerial Regulations, Ministerial Decrees, and others. Several regulations govern the collection of money and goods, both social and donation-based, reward-based, debt-based, and equity/securities crowdfunding (Alshater et al., 2022). If mapped, fund arrangements crowdfunding in donations or social media are more regulated by the Ministry of Social Affairs and local governments, depending on the scope.

The collection of donations other than those stated in the above regulations will be determined by the Government that has the authority in social welfare. Operational financing of donation collection businesses held by social philanthropy uses 10% (ten percent) of the proceeds of donation collection held, and is in line with Paragraph (1) Article 6 of the Government Regulation of the Republic of Indonesia Number 29 of 1980 concerning the implementation of Donation Collection, states that the financing of donation collection businesses is a maximum of 10% (ten percent) of the proceeds of collecting donations concerned. Paragraph (2) Article 6 states that the proceeds of donation collection income in activities as written in government policy are exempt from taxes and other levies.

The implementation of collecting money or goods must be based on the principles that have been conceptualized by the competent Government, namely the Ministry of Social Affairs, where in Paragraph (1) of Article 2 of the Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 8 of 2021 concerning the Implementation of the Collection of Money or Goods, states that the collection of money or goods is carried out with the principles of order, transparency, and table account. Therefore, from the sound of Paragraph (1) Article 2 of the Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 8 of 2021, is requires every social philanthropic institution to implement the principles contained in the above regulation.

When examining the responsibilities assigned to social and philanthropic institutions, a critical aspect is outlined in Paragraph (2) of Article (2) of the Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 8 of 2021, which governs the Collection of Money or Goods. This regulation emphasizes that the execution of such collections must be conducted on a voluntary basis, explicitly prohibiting any form of coercion, threats, or violence within the community. The directive underscores the importance of maintaining ethical standards and protecting the autonomy of individuals in the process of gathering contributions. This ensures that fundraising activities adhere to principles of fairness and respect, thereby fostering a culture of voluntary support and enhancing public trust in these institutions. The regulation aims to safeguard the dignity and rights of all community



members, thereby promoting a socially responsible approach to resource collection that aligns with broader humanitarian and ethical goals.

**Table 2.** Obligations Entrusted to Philanthropic Institutions

No	Rules For Collecting Money Or Goods	Trust Given To Social Philanthropic Institutions
1	Law of the Republic of Indonesia Number 9 of 1961 concerning the Collection of Money or Goods.	The Organization of the Collection of Money or Goods is not contrary to the Law. The purpose of collecting money or goods leads to the improvement of community welfare.
2	Government Regulation of the Republic of Indonesia Number 29 of 1980 concerning the Implementation of Donation Collection.	Operational Not More Than 10% UB Collection is Free from Tax
3	Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 8 of 2021 concerning implementing the Collection of Money or Goods.	Transparency, Orderly, and Account tables Sukarela

Source: Authors, 2024

So, government supervision of social philanthropy institutions only fulfilling obligations mandated by the government in the legislation on social welfare (Prabawani et al., 2023). The leaders of social, philanthropic institutions are obliged to carry out the mandate of collecting money or goods under existing regulations so that the purpose of compiling money or interests can provide welfare to the community. In achieving the objectives, philanthropic institutions are obliged to carry out the mandate as a social, philanthropic organization not contrary to the provisions of the Law.

***Fulfillment of Obligations of Humanitarian Donation Collection Accountability Report***

Philanthropy for social justice is a form of generosity intended to bridge each community's assistance and to the community receiving assistance (Menga et al., 2023). The bridge is realized to mobilize resources to support efforts that challenge structural injustices that cause poverty and injustice. In practice, philanthropy for social justice creates an equal relationship between the giver and receiver.

Not only that, the difference between the two types of philanthropy lies in orientation, that is, institutional change (Caballero et al., 2021). This orientation is in line with the orientation of social movements generally represented in the actions of civil society organizations. The difference between these two types of philanthropy also lies in



advocacy versus service. These two differences can be seen in the table below for more details.

**Table 3.** Differences between Traditional Philanthropy and Social Philanthropic Institutions

<b>Difference</b>	<b>Filantropi Tradisional</b>	<b>Social Justice Philanthropy</b>
Motif	Individual	Public/collective
Orientation	Urgent	Long-term
Shape	Direct social services	Supporting social change
Characteristic	Repeated actions	Activities to resolve structural injustices
Impact	Overcoming symptoms of social injustice	Treating the root causes of injustice
Example	Provide shelter	Advocacy for public policy change legislation

Source: Authors, 2024

Social philanthropy activities, particularly those involving the collection of money or goods, operate under stringent oversight to ensure transparency and accountability. This oversight is mandated by Government Regulation No. 29 of 1980 of the Republic of Indonesia, which governs the implementation of donation collection. According to this regulation, the Ministry of Social Affairs appoints specific employees, known as the Social Supervision Unit, to monitor and oversee these activities. These appointed officials are entrusted with the critical task of ensuring that all philanthropic efforts comply with legal standards and ethical practices set forth by the government. They play a pivotal role in supervising the collection processes, making certain that the funds and goods gathered are used appropriately and benefit the intended recipients. This regulatory framework is designed to maintain public trust and ensure that philanthropic initiatives are conducted with integrity and accountability, reflecting the government's commitment to effective governance and the responsible management of social contributions.

A philanthropic institution registered in the field of empowerment and Social Restoration of the Makassar City Social Office that always provides periodic accountability reports to the Government. Following the data provided by the Social Service, 14 philanthropic institutions are registered and actively provide accountability reports.

**Table 4.** Data on Social Philanthropy Institutions that Submit Accountability Reports (LPJ)

No	Name	Types Of Activities
1	Al Kahfi Foundation Makassar Branch	Social, Religious, and Humanitarian.
2	Yayasan Pelangi Indonesia Ministry	Social, Religious, and Humanitarian.
3	Sultan Agung Makassar Foundation	Carry out activities in the social, humanitarian, and religious fields.
4	Indonesian People's Child Foundation (YARI)	Services in the fields of social, humanitarian, and education.
5	Yayasan Darul Mustafa Makassar	Carry out activities in the religious, social, and humanitarian fields.
6	Yayasan Garam dan Terang Damai Indonesia	Carry out activities in the religious, social, and humanitarian fields.
7	Kanaya Mulia Foundation Indonesia	Carry out activities in the religious, social, and educational fields.
8	Yayasan Muslim Asia Sulawesi Selatan (Asia Muslim Charity Foundation)	Carry out social, humanitarian, religious, and educational activities.
9	Yayasan Riota Bangun Nusantara	Carry out social, educational, humanitarian, and religious activities.
10	Yayasan Rosihan Anwar	Carry out activities in the religious, social, and humanitarian fields.
11	Yayasan Solidaritas Indonesia Mandiri (YSIM)	Carry out social, health, religious, and humanitarian activities.
12	UMI Wakaf Foundation	Carry out activities in the social, humanitarian, and religious fields.
13	TZU CHI Buddhist Foundation	Carry out activities in service, social assistance, education, health, and culture.
14	Eastern Indonesia Knowledge Exchange Foundation (BAKTI)	Carry out activities in the non-orphanage social sector and exchange knowledge for the eastern region of Indonesia.

Source: Social Service, 2023

The Responsibility Report (LPJ) is an obligation imposed on philanthropic institutions as professional institutions that actively collect and distribute (Sukmana, 2020) humanitarian assistance to the community. LPJ is proof that philanthropic institutions have distributed assistance to the community. This also makes it easier for the Government to monitor the movements of philanthropic institutions and is one of the considerations for extending licenses from philanthropic institutions.

### ***Development of Social Philanthropy Institutions in Indonesia***

In the era of technology that requires technological advances that support the concept of raising funds using the Internet, one of them is funding in the form of business giving, better known as crowdfunding. Crowdfunding funds business units and social activities involving the community using social media facilities connected to the Internet. The existence of new media provides a way for people to contribute to social movements through mobile phones. The breadth of coverage and the rapid dissemination of information are advantages obtained from the existence of the media.

The old regulations still used definitions from the 60s of issuing permits for collecting money or goods to leeway in procedures because, at that time, the procedures for collecting funds had not developed rapidly (Kim et al., 2022). Likewise, in the context of permits, in addition to still not being updated following the time, there are also extensive permit exceptions, namely the collection of funds required by religion, custom, or limited environments. It is perilous when misused, as has happened lately. Recognizing the limitations of the Law on the collection of public funds, the Government issued various derivative regulations that sought to keep pace with progress in the collection of money or goods.

The Republic of Indonesia's Philanthropic institutions' development in the modern era is snowballing, especially in big cities, in actively helping each other, like during the COVID-19 pandemic (Balqiah et al., 2023). Hopefully, this Philanthropic Institution or Social Institution's presence can enormously benefit society and improve people's welfare in all aspects, especially economic improvement.

The development of philanthropic institutions specially in Indonesia, which prioritizes the welfare of its people. This is in line with the ideals of this country, how to create a sense of justice and prosperity in society. Not only that, all of that was realized under the reflection in the preamble to the Constitution of the Republic of Indonesia in 1945, precisely in the fourth Paragraph about the objectives of the establishment of the Government of the Republic of Indonesia, namely: To protect the entire Indonesian nation and all Indonesian bloodshed and to promote the general welfare, educate the life of the nation people and to participate in implementing world order based on independence, lasting peace, and social justice.

The critical role of a State and all elements of society in upholding welfare, collaboration, and cooperation in the same goal will form a concept that can benefit the surrounding community. So, the hope of the State and the ideals of the Organization can be achieved by fulfilling the community's rights and reducing poverty so that jobs will be opened for its people. The picture above shows that cooperation between the Government and elements of society has great potential to achieve the hope and target desired.

The creatio of social welfare in society is a duty and obligation carried by the State, and Social Welfare must be realized by the Government solely for the benefit of the community. The Government, in terms of realizing the community, assists this by forming businesses engaged in the social sector, so the Government, in this case, only supervises and issues policies to protect and ensure the community's rights have reached the community itself. As mentioned in Article 3 Paragraph 1 of Law of the Republic of Indonesia Number 6 of 1974 concerning Basic Provisions of Social Welfare, it states that the task of the Government is to determine the policy line (Gruby et al., 2021) necessary to maintain, guide, and improve social welfare efforts (Adams & Wannamaker, 2022). In this case, the Government becomes the spearhead (Sipayung et al., 2023) of the movement of social activities by issuing policies that favor the community. When the policy has run well, it can be ascertained that the community's rights in the social sector must be fulfilled.

Over time, many philanthropic institutions have emerged formed by the community in terms of assisting the Government in overcoming social inequalities as stated in Article 1 of Law of the Republic of Indonesia Number 6 of 1974 concerning Basic Provisions of Social Welfare that every citizen has the right to participate in social welfare efforts. However, the regulations issued are not directly proportional to the development of so many philanthropic institutions. Existing regulations have not been able to ensure that people's rights are genuinely their rights, such as the problems that arise in the philanthropic institution Aksi Cepat Tanggap, which is frozen by the Government, where there are a lot of community rights to humanitarian funds collected by the philanthropic institution Aksi Cepat Tanggap. These funds are needed by the community for survival needs. Maybe when people still have more money or more income, they will not depend on the funds collected by the Philanthropic Institute. However, this is very different.

Government Regulations have not explained in detail the direction of philanthropic institution funds when frozen by the Government. Even the regulations used by the Government have been for a long time, and the Government has made no Replacement. Rationally, the Law of the Republic of Indonesia Number 9 of 1961 concerning the Collection of Money and Goods is no longer relevant to current developments. The Government must clarify so that the community's rights can be fulfilled per the ideal of the 1945 Constitution to promote welfare.

because it is meaningless to protect the entire nation and Indonesian bloodshed if it turns out that the community still feels injustices due to the law enforcement not based on legal instruments that are not oriented towards the value of justice. Article 1 Paragraph (3) of the 1945 Constitution of the Republic of Indonesia states, "The State of Indonesia is a State of Law". This means that Indonesia is a democratic state of Law based on Pancasila and the 1945 Constitution not based on mere power but on upholding human rights.

All citizens are simultaneously positioned in Law and Government. Therefore, the implementation and fulfillment of human rights and the rights and obligations of citizens to provide a sense of justice must not be abandoned by the community, Government, state institutions, and community institutions, both central and regional.

### **Conclusion**

The analysis reveals that the misuse of humanitarian donations stems from insufficient oversight throughout various stages, ranging from the initial granting of operational licenses to philanthropic institutions, adherence to regulatory frameworks, and the fulfillment of accountability reporting requirements. The evolving landscape of digital platforms for donation collection has introduced new avenues for potential misuse of humanitarian funds. It is essential that rigorous supervision begins with the meticulous granting of licenses, adherence to established regulations governing humanitarian donation collections, and the thorough submission of accountability reports. This approach enables governments to detect and prevent misallocation and inappropriate expenditure of public funds. Therefore, it is imperative to underscore the importance of vigilance to prevent the misuse of humanitarian donations.

### **Acknowledgement**

The author would like to thank anonymous for the support given to the author to conduct this research and thanks to the parents who always pray and support the author.

### **Declarations**

Author contribution : Author 1: initiated the research idea, instrument development, data collection, analysis, and draft writing; Authors 2 and 3: revised the research idea, literature review, data presentation and analysis, and final draft.  
Funding statement : This research was privately funded.  
Conflict of interest : The authors declare no conflict of interest.  
Additional information : No additional information is available for this article.

### **References**

- Adams, T. L., & Wannamaker, K. (2022). Professional regulation, profession-state relations and the pandemic response: Australia, Canada, and the UK compared. *Social Science & Medicine*, 296, 114808. <https://doi.org/10.1016/j.socscimed.2022.114808>
- Alidemaj, A. H., & Haxhiu, S. (2022). reforming administrative law in transition countries – Kosovo context. *Balkan Social Science Review*, 19(19), 107–123. <https://doi.org/10.46763/BSSR2219107a>



- Alshater, M. M., Saba, I., Supriani, I., & Rabbani, M. R. (2022). Fintech in islamic finance literature: A review. *Heliyon*, 8(9), e10385. <https://doi.org/10.1016/j.heliyon.2022.e10385>
- Arif Maftuhin. (2022). *Filantropi Islam*. Magnum Pustaka.
- Balqiah, T. E., Astuti, R. D., Martdianty, F., & Hati, S. R. H. (2023). Corporate social responsibility and customer's responses: CSR authenticity and government intervention during the COVID-19 pandemic. *Heliyon*, 9(5). <https://doi.org/10.1016/j.heliyon.2023.e15962>
- Caballero-Anthony, M., Cook, A. D. B., & Chen, C. (2021). Re-imagining the global humanitarian system: Emerging dynamics in the Asia-Pacific. *International Journal of Disaster Risk Reduction*, 56, 102098. <https://doi.org/10.1016/j.ijdrr.2021.102098>
- Cai, M., Caskey, G. W., Cowen, N., Murtazashvili, I., Murtazashvili, J. B., & Salahodjaev, R. (2022). Individualism, economic freedom, and charitable giving. *Journal of Economic Behavior and Organization*, 200, 868–884. <https://doi.org/10.1016/j.jebo.2022.06.037>
- Charities Aid Foundation, 2022. (2022). *World giving index 2022 the charities aid foundation is a leading charity*. 26.
- Dewi Suratiningsih, S. L. (2020). *Strategi komunikasi dalam diplomasi kemanusiaan*. Scopindo Media Pustaka.
- Ferreira, G. O., Arruda, E. F., & Marujo, L. G. (2018). Inventory management of perishable items in long-term humanitarian operations using Markov Decision Processes. *International Journal of Disaster Risk Reduction*, 31, 460–469. <https://doi.org/10.1016/j.ijdrr.2018.05.010>
- Gruby, R. L., Enrici, A., Betsill, M., Cornu, E. L., & Basurto, X. (2021). Opening the black box of conservation philanthropy: A co-produced research agenda on private foundations in marine conservation. *Marine Policy*, 132. <https://doi.org/10.1016/j.marpol.2021.104645>
- Hillebrand, K., Hornuf, L., Müller, B., & Vrankar, D. (2023). The social dilemma of big data: donating personal data to promote social welfare. *Information and Organization*, 33(1). <https://doi.org/10.1016/j.infoandorg.2023.100452>
- Hoicka, C. E., Stephens, J. C., Zhao, Y., & Hernandez, P. S. (2023). Misalignment or exclusion? Investigating climate and energy philanthropy funding of diversity. *Energy Research & Social Science*, 106, 103317. <https://doi.org/10.1016/j.erss.2023.103317>
- Hutari Dwi Putri, F., & Sita Devi, N. (2022). Analisa penyalahgunaan social crowdfunding. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 5(5), 2391–2395. <https://doi.org/10.32670/fairvalue.v5i5.2390>
- Irwansyah. (2021). *PENELITIAN HUKUM: Pilihan Metode dan Praktik Penulisan Artikel* (4th ed.). Mirra Buana Media.
- Kabir, M. A., & Chowdhury, S. S. (2023). Empirical analysis of the corporate social responsibility and financial performance causal nexus: Evidence from the



- banking sector of Bangladesh. *Asia Pacific Management Review*, 28(1), 1–12. <https://doi.org/10.1016/j.apmrv.2022.01.003>
- Kim, J. J., Jang, H., & Roh, S. (2022). A systematic literature review on humanitarian logistics using network analysis and topic modeling. *Asian Journal of Shipping and Logistics*, 38(4), 263–278. <https://doi.org/10.1016/j.ajsl.2022.10.003>
- Labanieh, M. F., Hussain, M. A., & Mahdzir, N. (2021). The regulatory framework governing traditional arbitration in resolving islamic banking disputes in Malaysia: the time for change. *Jurnal Hukum Novelty*, 12(2), 137. <https://doi.org/10.26555/novelty.v12i2.a20791>
- Maskun, Ilmar, A., Naswar, Ahmad, Napang, M., & Nugraha, R. (2021). The state responsibility on food availability on the pandemic. *Gaceta Sanitaria*, 35, S345–S347. <https://doi.org/10.1016/j.gaceta.2021.10.049>
- Matthews, S., Just, J., Jennings, G., Bray, J., Lewis, J., & Buttery, A. (2023). Can a targeted social media campaign increase reach of, and engagement with, heart failure self-management resources in culturally and linguistically diverse communities in victoria, Australia? an evaluation including cost. *Heart Lung and Circulation*. <https://doi.org/10.1016/j.hlc.2023.06.724>
- Menga, F., Rusca, M., & Alba, R. (2023). Philantrocapiasim and the re-making of global water charity. *Geoforum*, 144. <https://doi.org/10.1016/j.geoforum.2023.103788>
- Minguito, G., & Banluta, J. (2023). Risk management in humanitarian supply chain based on FMEA and grey relational analysis. *Socio-Economic Planning Sciences*, 87. <https://doi.org/10.1016/j.seps.2023.101551>
- Prabawani, B., Hadi, S. P., Wahyudi, F. E., & Ainuddin, I. (2023). Drivers and initial pattern for corporate social innovation: From responsibility to sustainability. *Heliyon*, 9(6). <https://doi.org/10.1016/j.heliyon.2023.e16175>
- Qaralleh, A. S. A. (2022). Jordan and Syrian humanitarian refugees' dilemma: international law perspective. *Heliyon*, 8(5). <https://doi.org/10.1016/j.heliyon.2022.e09377>
- Sipayung, A., Prof, S., Soleh, C., Rochmah, S., & Rozikin, M. (2023). Dynamics Implementation of De-Radicalism Policy to Prevent Terrorism in Indonesia: A Systematic Literature Review. *Journal of Law and Sustainable Development*, 11(9), e772. <https://doi.org/10.55908/sdgs.v11i9.772>
- Sonata, D. L. (2015). Metode penelitian hukum normatif dan empiris: karakteristik khas dari metode meneliti hukum. *FIAT JUSTISIA: Jurnal Ilmu Hukum*, 8(1). <https://doi.org/10.25041/fiatjustisia.v8no1.283>
- Sukmana, R. (2020). Critical assessment of Islamic endowment funds (Waqf) literature: Lesson for government and future directions. *Heliyon*, 6(10). <https://doi.org/10.1016/j.heliyon.2020.e05074>
- Susha, I., Gronlund, A., & Tulder, R. V. (2019). Data driven social partnerships: Exploring an emergent trend in search of research challenges and



- questions. *Government Information Quarterly*, 36(1), 112–128. <https://doi.org/10.1016/j.giq.2018.11.002>
- Vveinhardt, J., & Zygmantaite, R. (2015). Impact of social context on strategic philanthropy: theoretical insight. *Procedia - Social and Behavioral Sciences*, 214, 1165–1173. <https://doi.org/10.1016/j.sbspro.2015.11.737>
- Widiastuti, T., Ningsih, S., Prasetyo, A., Mawardi, I., Herianingrum, S., Robani, A., Mustofa, M. U. A., & Hady, A. F. (2022). Developing an integrated model of Islamic social finance: Toward an effective governance framework. *Heliyon*, 8(9). <https://doi.org/10.1016/j.heliyon.2022.e10383>