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Rethinking Anti-Corruption in Public Finance: Integrating Hisbah and Maqasid Sharia into Indonesia's Budgeting System

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A B S T R A C T
Conventional anti-corruption strategies in public finance, particularly those emphasizing legalistic and technocratic approaches, have proven ineffective in addressing corruption within Indonesia's State Budget (APBN). An overreliance on quantitative indicators raises significant concerns, as it can compromise transparency, integrity, and ethical governance. This study aims to critique the limitations of the current anti-corruption framework and propose an alternative model grounded in Islamic principles, specifically the concepts of hisbah and maqashid sharia, to enhance ethical oversight and public accountability in fiscal governance. Using a qualitative approach, the study analyzes contemporary empirical data and Islamic ethical frameworks to explore the integration of these principles into the budgeting process. The analysis includes case-based insights and theoretical interpretations of Islamic governance models. Findings indicate that hisbah, as a participatory and community-based oversight mechanism, offers a viable alternative to top-down audit systems. Maqashid sharia provides a normative foundation for aligning budgeting with public interest, emphasizing justice, protection of property, human dignity, and collective welfare. These principles can be operationalized through inclusive planning, socially responsive spending, and value-based performance evaluation.

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INTRODUCTION

Inadequate budget governance remains the primary cause of inefficiency and financial leakage in the execution of both the State Budget (APBN) and the Regional Budget (APBD). This not only results in inefficient utilization of state resources but also undermines public trust in governmental institutions.

Investigations by the Indonesian Corruption Watch (ICW) and the Financial and Development Supervisory Agency (BPKP) corroborate that deficiencies in adhering to the principles of good governance, such as transparency, accountability, public participation, and oversight, have fostered an environment conducive to corruption. Various schemes, including fictitious projects, budget mark-ups, and bribery in tenders, have become prevalent, rendering state expenditures ineffective and divergent from the constitutional mandate of social justice.

Data from the BPKP reveals that in 2023, regional fund wastage amounted to Rp141.33 trillion, particularly affecting strategic sectors such as food security, tourism, MSME empowerment, stunting management, and poverty alleviation. Paradoxically, substantial budgets allocated to essential public services such as education, health, and social protection do not correspond with the anticipated outcomes. This discrepancy indicates that the budgeting system remains ensnared in a symbolic and procedural administrative approach, disregarding tangible on-the-ground results.

This situation is further exacerbated by recent findings from the Corruption Eradication Commission (KPK) through the 2024 Integrity Assessment Survey (SPI), which specifically identifies the procurement of goods and services (PBJ) sector as one of the most susceptible to corruption. The Deputy for Prevention and Monitoring at the KPK, Pahala Nainggolan, disclosed that the risk of misuse in PBJ management reached 97% in ministries/agencies and 99% in regional governments.

SPI findings revealed that 49% of internal respondents indicated that the tender winner had been predetermined, 56% reported that the quality of goods did not reflect the price paid; and 38% considered that procurement outcomes did not provide tangible benefits to society. Additionally, 71% of respondents stated that nepotism practices are becoming increasingly prevalent, and 46% acknowledged the occurrence of gratuities from vendors to state officials. Furthermore, 9% of respondents mentioned familial relationships between tender winners and authorized officials. These practices directly undermine the principles of justice, efficiency, and professionalism, thus contributing to chronic budget leaks.

The government has responded to this situation by issuing Presidential Instruction Number 1 of 2025 on Spending Efficiency, aiming for savings of Rp256.1 trillion from ministries/agencies and Rp50.59 trillion from transfers to regions. However, this policy is considered insufficient to address the root of the structural problem, namely a budgeting system that places excessive emphasis on quantitative aspects (over-quantification) and fails to capture substantive justice values in its allocation and implementation.

The 2024 Corruption Perceptions Index (CPI) report, published by Transparency International Indonesia (TII), indicates an increase in Indonesia's score from 34 to 37. However, this rise is deemed artificial and is attributed to the reintroduction of the World Economic Forum indicator, which was previously excluded.

Additionally, Global Corruption Barometer (GCB) findings reveal that 41% of the population continues to encounter bribery within the police sector, and approximately 80% still depend on personal connections to access public services. These observations underscore the inadequacy of traditional anti-corruption strategies, such as those that emphasize budget efficiency or asset recovery.

As an alternative, this study proposes an Islamic economic approach grounded in two fundamental principles: hisbah and maqashid sharia. Hisbah serves as a system of moral and social oversight, prioritizing transparency, public accountability, and community engagement. Concurrently, maqashid sharia, particularly the principle of hifzh al-mal (protection of wealth), offers an evaluative framework that emphasizes distributive justice and integrity in public fund management. Consequently, budgetary reform must transcend quantitative targets and incorporate substantive values to restore public trust and achieve equitable development.

LITERATURE REVIEW

Corruption in the State Budget (APBN) in Indonesia

Corruption within the APBN represents a deeply ingrained structural issue within Indonesia's bureaucratic and political framework. This form of corruption is characterized by the exploitation of authority during the planning, execution, or oversight phases of the state budget, aimed at personal or collective benefits. It transcends individual misconduct, reflecting a broader systemic deficiency in transparency, accountability, and internal control.

Common manifestations of APBN corruption include budget markups, the fictitious procurement of goods and services, and the misappropriation of social assistance funds. Budget markups involve artificial inflation of prices to facilitate illicit commissions or profits. Fictitious procurement pertains to the allocation of funds for goods or services that are never delivered, whereas social assistance funds are frequently redirected for electoral or personal purposes.

Oversight bodies such as the Audit Board of Indonesia (BPK), the Indonesia Corruption Watch (ICW), and the Corruption Eradication Commission (KPK) have consistently expose these corrupt practices. BPK reports regularly highlight instances of wasteful expenditures, non-compliance with required specifications, and dubious transactions in the financial statements of ministries and local governments. The ICW and KPK have identified the procurement sector as particularly susceptible to corruption within the state budget cycle, primarily due to inadequate public sector integrity and ineffective oversight mechanisms.

A pertinent example of this pattern is the alleged mark-up case involving the 2024 General Elections Commission (KPU) in leasing a private jet. In this instance, the contract value escalated to IDR 65 billion, surpassing the budget cap of IDR 46 billion, and was executed through a non-transparent e-catalog mechanism. The leased jet was predominantly utilized for non-priority regions such as Bali and Surabaya, despite claims of its necessity to access remote areas. Notably, the service provider was a newly established brokerage firm that lacked jet ownership, suggesting a collusion in the procurement process. This practice not only results in budgetary waste, but also contravenes sustainability principles, given the significantly higher carbon emissions of private jets compared to commercial aircraft.

The manipulation of "numbers" in state budget corruption is also significant. While numbers in bureaucracy are intended as objective tools for planning and evaluation, they are frequently manipulated to create legal veneers for irregularities. Fictitious fund allocations, markups, and manipulated progress reports exemplify over-quantification, in which figures are employed as instruments to legitimize corrupt activities. This issue is further compounded by political incentives, such as reciprocal support, campaign financing, and project distribution among elites, which foster the systematic manipulation of figures.

One systemic approach to address this issue has been the adoption of e-procurement systems, which are anticipated to enhance transparency and diminish opportunities for manipulation. However, research conducted by Nurmandi & Kim (2015) indicates that the efficacy of e-procurement is significantly contingent on the quality of human resources at the local level. Notably, as of 2012, only approximately 10% of the central and local procurement budgets were processed through e-procurement. Variations in implementation across regions highlight that, in the absence of synergy between central and local governments and robust local commitment, the system remains susceptible to exploitation.

In numerous instances, e-procurement regulations are breached or manipulated, as exemplified by KPU’s jet procurement, which was executed via the e-catalog. Consequently, state budget corruption is not merely a technical issue but also a cultural and structural issue that necessitates comprehensive reform. Prevention cannot rely solely on technological solutions but requires the reinforcement of bureaucratic ethics, equitable incentives, and public participation in budget oversight. Without these measures, state budget corruption is likely to persist in increasingly sophisticated and systematic ways.

Over-Quantification: A Systemic Trap

Over-quantification, or excessive quantification, denotes the propensity of a system to overly depend on numerical data, indicators, and formal achievements as metrics of success, often neglecting considerations such as quality, policy relevance, or the long-term ramifications of those policies. Within the realm of state financial management, this phenomenon manifests as a strong impetus to expand the budget as close to 100% as possible by the fiscal year's end, even when program implementation is no longer pertinent or prepared.

High absorption rates become a form of false legitimacy, as they do not invariably reflect the efficacy of budget utilization and may even create opportunities for waste, price inflation, and covert administrative corruption. In a study by Prabowo (2023), overquantification was characterized as part of an unbalanced quantification culture. This culture regards scores, rankings, and indicators as ends in themselves rather than evaluative tools. Consequently, this results in a narrowing of the perspective: Success is measured solely by what can be quantified. His findings indicate that excessive quantification fosters unethical behavior such as report manipulation, image-based competition between institutions, and short-term decision-making. One framework employed is the Fraud Decision Scale, which demonstrates that a numbers-driven culture can rationalize corrupt behavior through pseudo cost-benefit logic.

This study aligns with sociological frameworks such as those proposed by Espeland & Stevens (2008) in A Sociology of Quantification. They emphasize that numbers are not merely objective representations but are deeds or socially meaningful actions. When numbers are used hegemonically, quantitative indicators not only measure reality, but also reshape reality. In other words, policy is governed by what can be measured, and not by the actual needs of society.

A clear example of the over-quantification trap occurs in the Goods and Services Procurement (PBJ) sector, highlighted by the Corruption Eradication Commission (KPK). According to the 2024 Integrity Assessment Survey (SPI), the risk of abuse in this sector has reached 97% in ministries/agencies and 99% in Regional Governments. This phenomenon illustrates that indicators such as "high budget absorption" or "number of projects realized" can be misused as justification for success, while on the ground, it was found that 56% of goods did not match their price value and 38% provided no real benefit. Even 71% of nepotistic practices increased, demonstrating how formal indicators can conceal informal corrupt practices.

Furthermore, the systemic effect of over-quantification is the creation of a metric society in which everything is evaluated by numbers. In this context, moral and ethical values that cannot be measured quantitatively are marginalized. As noted by Prabowo, this fosters incentives to pursue wealth, status, and positions through manipulative means justified by formalistic success. Meanwhile, public organizations lose sight of long-term objectives and become increasingly vulnerable to fraud and structural inefficiencies.

Addressing the issue of over-quantification necessitates more than merely refining indicators; it demands a paradigm shift from numerical logic to one centered on meaning. Prabowo advocated a holistic approach that integrates quantitative and qualitative practices. The objective is to cultivate behaviors that comprehend not only the occurrences but also the underlying reasons, along with the ethical and social implications. In the Indonesian context, a profound understanding of the over-quantification trap is an essential step toward achieving more meaningful and integrity-driven bureaucratic reform.

Hisbah and Maqashid Sharia as the Ethical Framework of Islam

In Islam, the ethical framework extends beyond individual norms to encompass both institutional and systemic dimensions. Islamic ethics are grounded in the principles of collective responsibility for justice, transparency, and integrity across both the spiritual and economic spheres. This framework is anchored by two central elements: Hisbah as a social oversight institution, and maqashid sharia as the guiding objectives of Islamic law.

Historically, Hisbah has functioned as an official institution within the Islamic governance system, tasked with upholding the principles of amar ma'ruf nahi munkar (enjoining good and forbidding evil), particularly in the economic sector and public affairs. Hisbah transcends the regulation of personal morality by actively supervising economic transactions, goods distribution, and market integrity. This institution operates as an internal oversight body with spiritual and administrative functions. In the contemporary context, as noted by Bello Dogarawa (2013), the role of hisbah remains pertinent and requires optimization to foster ethical business practices and prevent malpractices such as fraud, price manipulation, and monopolistic collusion. This study further highlights that limiting the function of hisbah to moral-spiritual matters has diminished its contribution to organizing a just economic system. Therefore, revitalizing the economic role of Hisbah can enhance the integrity of state financial management.

Practically, as elucidated by Arifah et al. (2023), the Hisbah institution has specific functions in economic oversight, including: (1) monitoring the adequacy of goods and services in the market, (2) supervising industry and trade, (3) overseeing urban and market planning, and (4) guiding the community to adhere to the principles of the Qur'an and Hadith in economic activities. This underscores that hisbah is not merely a moral discourse but also a technocratic pillar within the Islamic economic system.

Conversely, Maqashid Sharia serves as a philosophical and objective foundation for all Islamic economic policies. The maqashid, which comprise the protection of religion (hifzh al-din), life (hifzh al-nafs), intellect (hifzh al-'aql), lineage (hifzh al-nasl), and wealth (hifzh al-mal), provide the parameters for evaluating the ethical legitimacy of fiscal policies or state wealth distribution systems. In the context of the national budget policy, the maqashid approach aids in determining whether the distribution of the national budget genuinely safeguards the fundamental rights of the populace or merely achieves statistical targets. Specifically, Hifzh al-mal emphasizes the importance of accountability, efficiency, and justice in the management of public funds. This aligns with the values of hisbah, which prioritizes active oversight of distribution and financial practices that could potentially harm society.

Research conducted by Tumewang et al. (2025) demonstrated that the integration of Hisbah values into state financial governance enhances the principles of good governance by incorporating spirituality into the oversight framework. By employing maqashid sharia as a criterion for policy evaluation, the government not only aims for macroeconomic success but also ensures alignment with societal interests and the promotion of social sustainability. Hisbah serves to safeguard the process, whereas maqashid ensures the attainment of objectives. In the context of managing a national budget susceptible to corruption and data manipulation, this approach provides a novel perspective that harmonizes technical, the ethical, and spiritual dimensions in a synergistic manner.

METHODOLOGY

This study adopts a descriptive qualitative methodology with an exploratory strategy to achieve a comprehensive understanding of corruption within the management of the State Budget (APBN), particularly in relation to the over-quantification trap. In addition, it seeks to develop a public ethics framework based on the principles of hisbah and maqashid sharia. This methodological choice facilitated the exploration of conceptual data, socio-political dynamics, and ethical dimensions that are not easily quantifiable.

The primary focus is on the impact of excessive quantification on the integrity of public institutions, which has created opportunities for covert corruption within layers of technocracy and administrative formalism. This research employs documentary analysis of various secondary sources, including reports from Transparency International, APBN oversight documents, literature on over-quantification, and the doctrines of hisbah and maqashid sharia from both classical and contemporary literature.

Methodologically, data analysis was conducted through a descriptive-comparative approach, juxtaposing a modern quantitative indicator-based public ethics approach (such as CPI rankings and budget effectiveness) with normative Islamic ethical frameworks. As noted by Landman (2003), the comparative method is particularly effective in examining non-experimental cause-and-effect relationships, especially in complex and multidimensional socio-political contexts.

Furthermore, this approach was integrated with inductive and reflective reasoning to generate normative syntheses of public financial management practices. The objective is not only to delineate the problem, but also to construct an alternative solution framework based on the principles of maqashid sharia and the hisbah social oversight system, serving as a corrective measure against structural biases in modern bureaucracy.

RESEARCH RESULT AND DISCUSSION

The phenomenon of over-quantification in the management of APBN underscores the pitfalls of excessive technocratic approaches, wherein policy success is evaluated solely through quantitative metrics, such as budget absorption or economic growth, without accounting for ethical, social, and spiritual impacts. When the performance of public institutions is assessed based on superficial indicators that are susceptible to manipulation, the potential for corruption increase inadvertently. This underscores the significance of the hisbah and maqashid sharia approaches as both moral and systemic solutions.

These approaches emphasize the importance of ethical governance and the pursuit of higher objectives that extend beyond numerical targets. By integrating spiritual and moral considerations into policy evaluations, they provide a holistic framework for assessing the true impact of government initiatives. This comprehensive approach not only helps mitigate corruption risks but also ensures that public policies are aligned with the broader welfare and well-being of society.

The Quantification Paradox in the Budget System

The "Quantification Paradox in the Budget System" refers to the inherent complexity and challenges associated with introducing performance-based budgeting (PBB) systems, where quantitative measures are heavily emphasized to guide budgeting processes. This paradox emerges when organizations attempt to balance the need for accountability and performance measurement with the nuanced and sometimes qualitative nature of public service tasks.

One of the key issues highlighted is the misalignment between perceived and regulated budgeting processes that can create budgetary slack, particularly in public institutions, such as universities. This slack acts as a barrier to the effective flow of authentic information and undermines the integrity and implementation of PBB systems. Actors' perceptions of budget processes play a crucial role in determining how these systems are implemented and sustained (Jalali Aliabadi et al., 2019).

Incorporating performance metrics into budgeting processes can lead to over-reliance on measurable outputs, often neglecting important qualitative aspects of service provision. This issue is exacerbated when the budgeting system fails to integrate effectively with strategic management processes, leading to the potential misallocation of resources and overlooking critical qualitative outcomes (Joyce et al., 1990).

Furthermore, despite efforts in various countries to adopt beyond budgeting frameworks to address the limitations of traditional budgeting systems, empirical evidence suggests that many organizations still prefer to adapt traditional methods rather than fully transitioning to new paradigms. This transition difficulty further illustrates the quantification paradox, as organizations grapple with entrenched budgeting practices and cultural factors that hinder the full adoption of innovative budgeting solutions (Nguyen et al., 2018).

The phenomenon of quantification within the state budget system, particularly Indonesia's APBN, presents a significant paradox between the achievement of indicators and actual benefits of policies. In practice, budget absorption indicators are frequently employed as the primary measure of program success. However, these indicators are predominantly administrative in nature and fail to reflect substantive societal impact. For instance, the realization of 100% budget absorption in social assistance or infrastructure projects often results in projects that are executed haphazardly, yielding minimal benefits and potentially causing long-term harm to the community.

Indicator manipulation instances are documented in various audit reports and investigative findings. Social assistance programs implemented prior to elections are often designed to create an illusion of success; however, their distribution is plagued by corruption and misallocation. This illustrates that the APBN has become ensnared in a culture of "illusory targets," where numerical achievements are not accompanied by quality assessment or ethical accountability.

This excessive quantification creates ample opportunities for corruption based on numerical metrics. Projects are deemed “successful” because they meet administrative indicators, despite lacking a significant social impact. In an institutional context, such quantitative logic provides avenues for corrupt actors to exploit the system, as evidenced by the practice of buying and selling positions and budgets within the police force, as uncovered by Quah (2019). When budgets are expended without transparency and public participation, quantification becomes a tool to legitimize corruption under the guise of “performance.”

This excessive focus on quantitative metrics has led to the systemic neglect of qualitative outcomes and long-term societal benefits. The paradox deepens as policymakers and bureaucrats become increasingly adept at manipulating indicators to create an illusion of success, further distancing the budget system from its intended purpose of serving the public interests. Consequently, there is an urgent need for a paradigm shift in budget evaluation that prioritizes substantive impact assessments and incorporates robust mechanisms for public accountability and transparency.

Over-Quantification and the Erosion of Public Ethics

The notion of "Over-Quantification and the Erosion of Public Ethics" involves understanding how the excessive reliance on quantification, metrics, and data-driven approaches can negatively impact ethical standards and practices in various sectors. The extensive use of quantification often arises in contexts ranging from economic policies to the environmental and health sectors, where emphasis is placed on measurable outcomes, thereby overshadowing qualitative aspects and ethical considerations.

One critical area affected by over-quantification is the medical field, as observed by newly qualified doctors. These doctors often experience ethical erosion and decline in empathy during their initial clinical practice. They reported a reduction in empathy due to stressful work environments and the prioritization of patients’ physical well-being over psychological needs. Such environments foster a culture that might preclude empathy, thereby negatively influencing doctors' practices and leading to ethical erosion (Stratta et al., 2016).

Additionally, the field of conservation also grapples with the challenges of quantification, especially regarding genetic erosion in declining animal populations. Quantifying genetic erosion provides a measurable approach for conservationists to assess species at a risk of extinction. However, over-reliance on quantifiable data can sometimes obscure the pressing need for comprehensive conservation strategies that consider qualitative ecological interactions, thereby indirectly contributing to an ethical deficit in conservation priorities (Bosse & van Loon, 2022).

In conclusion, while quantification plays a crucial role in policy-making and operational efficiency, it can lead to ethical erosion if overemphasized. Balancing quantitative measures with ethical considerations is essential for ensuring holistic decision-making processes that do not undermine public ethics.

While I could generate a full essay, this information should provide insight into the topic based on the available literature.

The phenomenon of over-quantification within bureaucratic systems not only undermines policy orientation, but also systematically erodes public ethics. When numerical indicators become the primary objective, officials and bureaucrats are incentivized to achieve "success numbers" for the purposes of image enhancement or career advancement, rather than prioritizing moral responsibility or societal benefit. In this context, positions are perceived as status symbols rather than as trust or mandates. The notion of success has become synonymous with the number of projects, budget absorption, or output quantity rather than with quality, sustainability, or public satisfaction. Consequently, the concept of public ethics has been reduced to mere administrative formality rather than a collective commitment to the common good. This observation is consistent with the findings of Pertiwi (2022), which indicate that corruption in Indonesia is not universally perceived as a crime, but rather as a mechanism for maintaining social harmony and fulfilling obligations toward one's "social circle," such as relatives or the community.

This shift necessitates a reevaluation of how success is defined and measured in public finance, moving beyond simplistic numerical targets to encompass more nuanced, qualitative assessments of societal well-being. The development of sophisticated evaluation frameworks can capture the complex, multifaceted nature of public policy outcomes and their long-term implications. Moreover, such a transformation demands cultural change within government institutions, fostering an environment that values genuine progress over statistical manipulation and encourages critical reflection on the true efficacy of budgetary decisions.

Reconstructing Public Ethics through Hisbah and Maqashid Syariah

Reconstructing public ethics through Hisbah and Maqashid Syariah involves understanding the fundamental principles of Islamic law and ethics, as they pertain to societal welfare and moral governance. The Hisbah system, traditionally rooted in the principle of enjoining good and forbidding evil, represents a mechanism for promoting public ethics by ensuring moral conduct and social justice in accordance with Islamic values.

Maqashid Syariah, the objective of Islamic law, plays a critical role in this reconstruction by providing a framework that prioritizes the preservation of religion, life, intellect, lineage, and property. This framework aligns with the overarching aim of Islamic ethics to uphold justice and welfare (maslahah) within at community. The integration of Maqashid Syariah in modern contexts can enhance the ethical dimension of various sectors, as seen in the application of these principles to Islamic finance to ensure ethical financial practices (Tumewang et al., 2025).

Additionally, the dynamic nature of Islamic teachings, which include provisions for Ijtihad (independent reasoning), allows adaptability to contemporary challenges. Adaptability is essential for maintaining the relevance and applicability of Sharia in modern governance and societal reforms (Mashhour, 2005).

Moreover, the ethical considerations embedded in Sharia law have significant implications for social issues such as gender equality and public health. For instance, the interplay between Islamic law and acceptance of COVID-19 vaccines demonstrates Sharia's emphasis on preserving life and health as paramount ethical objectives (Mardian et al., 2021).

To address the ethical crisis engendered by an overreliance on quantification, it is essential to reconstruct values through the frameworks of hisbah and maqashid syariah. Hisbah, within the classical Islamic theory, functions as a proactive and collective mechanism of social oversight. Unlike contemporary bureaucratic models that rely on hierarchical audits by institutions such as the BPK or Inspectorate, Hisbah encourages community engagement in monitoring and rectifying deviations in public policy.

A tangible manifestation of the contemporary spirit of hisbah is evident in the practice of social audits and public participation in oversight of village budgets. When communities are actively involved in all phases of budget management, from planning and implementation to evaluation, transparency is enhanced and the potential for numerical manipulation is diminished. This aligns with Quah's (2019) assertion that, in the absence of social oversight, bureaucracy tends to become an instrument for rent-seeking by corrupt elites.

However, oversight alone is insufficient. Here, Maqashid Sharia serves as a guiding compass for fiscal policy. The state budget should not merely aim for budget absorption targets or nominal economic growth but should prioritize the common good of the populace. Fundamental principles such as hifzh al-mal (protection of wealth), hifzh al-nafs (protection of life), and hifzh al-'irdh (protection of dignity) must be the primary indicators of budgetary success, rather than merely the percentage of absorption or the number of projects. Maqashid's critique of the "numbers for numbers' sake" rationale is also evident in its criticism of technocratic and historical approaches to development. Pertiwi (2022), for example, critiques the Western approach, which fails to comprehend the social significance of actions deemed corrupt within the local context. Consequently, adopting maqashid as the framework for anti-corruption policy entails fostering collective ethical awareness, rather than merely tightening legal procedures.

A study by Ngatindriatun et al. (2024) on Sharia hospitals highlights the importance of integrating maqashid values into the public service system. Their research indicates that patient satisfaction and loyalty are not solely influenced by Sharia labels or facilities, but by the empathetic attitudes of healthcare workers, equitable administrative governance, and the comprehensive application of Islamic medical ethics. Public trust emerges from the meaningfulness of the service and not merely from symbolism. In the context of the state budget, this necessitates the integration of maqashid values throughout the entire public budgeting cycle, commencing with planning based on the genuine needs of the populace (daruriyyat), implementation of humane and just (maslahah), and evaluation that is transparent and accountable (amanah).

Indicators of budgetary success should reflect levels of public trust, equity in benefit distribution, and enhanced welfare, rather than merely orderly financial reports.

The implication is unequivocal, anti-corruption policy reform and state budget management must be value-based, participatory, and impactful. Only by combining social oversight through hisbah and a welfare-oriented approach through maqashid can we transcend the pitfalls of over-quantification and establish a budgetary system that is more just, ethical, and meaningful.

CONCLUSIONS AND RECOMMENDATIONS

Addressing corruption in the management of the state budget requires more than mere legalistic and technocratic strategies that prioritize formal regulations and the attainment of quantitative targets. The tendency towards excessive quantification has fostered a manipulative culture within bureaucracy, where integrity is often compromised for figures that appear ideal on paper. This approach obscures the essence of genuine accountability, which is fundamentally a moral obligation towards public welfare. Within the Islamic framework, solutions to this issue can be identified by reinforcing the values of hisbah as an oversight mechanism grounded in ethics and community involvement, alongside Maqashid Shariah as a guiding principle for public policy that prioritizes public benefits, social justice, and the protection of vulnerable groups. Consequently, it is imperative to adopt an approach that harmonizes quantitative indicators with substantive values coupled with earnest efforts to restore public ethics rooted in spirituality, empathy, and social responsibility. Only through such a transformation of values can the management of the state budget progress from mere legality towards outcomes that are both beneficial and accountable.

ADVANCED RESEARCH

This study is limited by its conceptual and qualitative nature, relying mainly on secondary data and theoretical analysis without empirical validation. As a result, it does not measure the practical effectiveness of integrating hisbah and maqashid shariah within Indonesia’s fiscal governance. The absence of quantitative testing also restricts the generalizability of its findings. Future research should adopt mixed methods and field-based data to empirically assess how Islamic ethical principles can be operationalized in budget management, providing measurable insights into their impact on transparency, accountability, and corruption reduction.

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