Beyond Moral Trust: Reframing Amanah as an Institutional Accountability Principle in Indonesia's Decentralized Governance

[1]Mohammad Amir Bin Wan Harun, [2]Hanna Namira, [3]Rizalul Ihza Bahri
[1]Universiti Sains Malaysia, [2,3]Universitas Islam Negeri Sumatera Utara,
E-mail: [1]wanmohammadamir@gmail.com, [2]hnnnmr3012@gmail.com, [3]bahririzalul6@gmail.com

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Abstract

Corruption in Indonesia's decentralized governance remains a significant challenge to institutional integrity, public accountability, and the equitable distribution of public resources. Although decentralization is intended to improve democratic participation and local governance, its effectiveness depends on institutional arrangements that ensure public authority is exercised responsibly. This study aims to reconceptualize amanah in fiqh siyasah as an institutional accountability principle for strengthening anti-corruption governance in Indonesia. It employs normative legal research using conceptual and statutory approaches. Data are collected through library research involving legislation, Islamic normative sources, scholarly books, and peer-reviewed journal articles, and are analyzed qualitatively through legal interpretation and conceptual synthesis. The findings demonstrate that amanah extends beyond individual moral integrity to encompass institutional obligations in the exercise of public authority. Its practical relevance can be articulated through four interrelated dimensions: public responsibility, transparency, institutional oversight, and enforceable accountability. These dimensions provide a normative framework for connecting Islamic political ethics with contemporary governance mechanisms, particularly in regional administration, where decentralized authority requires effective monitoring and clear responsibility. The study concludes that amanah can strengthen the ethical foundations of anti-corruption governance when translated into institutional rules, administrative procedures, and enforceable accountability mechanisms. However, it cannot replace positive law or formal oversight institutions. Accordingly, regional governments should integrate amanah-based values into public service standards, budget transparency, conflict-of-interest prevention, and internal and external supervision. Future research should empirically examine how these dimensions can be implemented and evaluated across different regional governance contexts.

I. INTRODUCTION

Corruption remains a fundamental challenge to accountable governance because it transforms public authority, which should serve collective interests, into an instrument of private gain. Its consequences extend beyond financial losses to the state, undermining public trust, institutional legitimacy, distributive justice, and the quality of public services. Corruption is therefore not merely a consequence of individual dishonesty but also a structural problem shaped by institutional incentives, political power, and the effectiveness of accountability mechanisms (Klitgaard, 1988; Rose-Ackerman & Palifka, 2016; Rothstein & Teorell, 2008). This distinction is particularly important in decentralized political systems, where the transfer of authority to regional governments may improve responsiveness while creating additional opportunities for the misuse of public resources when oversight remains ineffective (Treisman, 2007; Faguet, 2014).

Indonesia provides a significant context for examining this tension. Decentralization has expanded the responsibilities of provincial, regency, and municipal governments in public administration and fiscal management. Although these reforms were intended to strengthen local democracy and improve public services, the relationship between decentralization and

corruption remains complex. Alfada (2019) found that fiscal decentralization was associated with increased reported corruption cases in Indonesian provinces, whereas Saputra and Setiawan (2021) identified a negative association between fiscal decentralization and corruption indicators in their study of districts and municipalities on Java. Such differences suggest that decentralization does not automatically produce either accountable government or systemic corruption. Its outcomes depend on institutional capacity, political incentives, transparency, and the effectiveness of mechanisms designed to control the exercise of public authority.

Conventional approaches to corruption emphasize legal enforcement, financial supervision, institutional transparency, and administrative accountability. These mechanisms are indispensable, yet their effectiveness also depends on how public officials understand the purposes and responsibilities of their authority. Principal–agent theory explains corruption through information asymmetries, conflicting interests, and inadequate monitoring (Klitgaard, 1988; Rose-Ackerman & Palifka, 2016). Institutional perspectives similarly emphasize the importance of credible rules, effective constraints, and political conditions that discourage the appropriation of public resources for private benefit (North, 1990; Mungiu-Pippidi, 2015). Nevertheless, institutional controls alone do not fully address the normative question of why public office should be understood as a responsibility toward society rather than as an opportunity for personal or political advantage. This question creates space for examining the contribution of ethical and political traditions to contemporary debates on public accountability.

The Islamic political-legal concept of *amanah* offers a relevant normative foundation for this inquiry. Commonly understood as trust, entrusted responsibility, and the faithful fulfillment of obligations, *amanah* establishes a moral basis for evaluating the exercise of authority. Qur'an 4:58 connects the fulfillment of trusts with the obligation to judge justly, providing a normative reference for understanding public authority as a responsibility directed toward justice and the protection of public interests. Classical Islamic political jurisprudence develops related concerns through discussions of political authority, public responsibility, and the administration of justice (Al-Mawardi, 1996; Ibn Taymiyyah, 1988). These traditions provide important resources for criticizing the misuse of public office, although their application to contemporary democratic and administrative institutions requires careful conceptual interpretation.

A central difficulty arises when *amanah* is understood exclusively as a matter of individual morality. Ethical commitments may condemn corruption without explaining how public institutions should identify violations, scrutinize decisions, or impose consequences. Research on corruption as a collective-action problem demonstrates that individual integrity may be insufficient where corrupt practices are sustained by political networks, organizational incentives, and expectations of widespread non-compliance (Persson et al., 2013). Institutional accountability, by contrast, concerns the obligation to explain and justify decisions before an authorized forum, which may evaluate conduct and impose consequences where appropriate (Bovens, 2007). These perspectives reveal the need to distinguish the normative foundations of responsible government from the institutional arrangements through which responsibility becomes observable and enforceable.

The relationship between *amanah* and institutional accountability has not been fully resolved by simply placing Islamic ethical principles alongside contemporary governance concepts. *Amanah* provides a normative understanding of entrusted responsibility, whereas institutional accountability concerns the procedures and relationships through which the exercise of authority is scrutinized. Treating the two as identical would obscure their distinct analytical functions. Their integration instead requires an explanation of how the ethical obligations associated with *amanah* can inform identifiable institutional duties, including transparency, public justification, independent oversight, and compliance with applicable law. This issue is especially relevant to Indonesia, where regional governments exercise significant public responsibilities within a legal framework that includes Law No. 23 of 2014 on Regional Government and Law No. 31 of 1999 on the Eradication of Criminal Acts of Corruption, as amended by Law No. 20 of 2001.

The research gap addressed in this article is therefore conceptual rather than a claim that previous scholarship has overlooked either *amanah* or corruption. Existing research has examined the relationship between decentralization and corruption, developed theories of institutional accountability, and

explored the normative responsibilities associated with Islamic political authority (Alfada, 2019; Bovens, 2007; Persson et al., 2013). However, further conceptual development is needed to explain how *amanah* can be reconstructed as an institutional accountability principle that connects Islamic political ethics with the mechanisms of contemporary public governance. This article addresses that gap by examining the relationship between entrusted responsibility, institutional oversight, and the prevention of corruption within Indonesia's decentralized governance system.

Accordingly, this study asks how *amanah* can be reconceptualized as an institutional accountability principle, how this principle relates to contemporary theories of accountability, and how it can inform the analysis of corruption in Indonesian local government. Using a normative and conceptual approach grounded in Islamic political jurisprudence, Indonesian legislation, and scholarship on corruption and governance, the article argues that *amanah* becomes institutionally meaningful when its ethical commitments are translated into identifiable public responsibilities, transparent decision-making, effective oversight, and credible accountability mechanisms. The article contributes to the literature by distinguishing the normative foundations of *amanah* from the institutional procedures of accountability and developing a framework through which these dimensions can be connected in the analysis of decentralized public authority.

II. RESEARCH METHODS

This study employs normative legal research using conceptual and statutory approaches. The conceptual approach examines *amanah* within Islamic political jurisprudence and its relationship with contemporary theories of institutional accountability, while the statutory approach analyzes Indonesian legislation concerning regional governance and corruption eradication. The research relies on secondary data collected through library research and documentary analysis, comprising primary legal materials, including relevant legislation and Islamic normative sources; secondary materials, such as peer-reviewed journal articles and scholarly books; and tertiary materials, including legal dictionaries and encyclopedias. Data are collected by identifying, selecting, and reviewing relevant legal documents and academic literature on *amanah*, *fiqh siyasah*, corruption, and decentralized governance. The collected materials are analyzed qualitatively through legal interpretation, conceptual comparison, and critical synthesis to identify the normative dimensions of *amanah* and their relationship with transparency, institutional oversight, and public accountability. The findings are subsequently synthesized to develop a conceptual framework for reconstructing *amanah* as an institutional accountability principle in Indonesia's decentralized governance system.

III. RESULTS AND DISCUSSION

A. *Amanah* as a Normative Foundation of Public Authority in Islamic Political Jurisprudence

The concept of *amanah* provides a normative foundation for understanding public authority as an entrusted responsibility rather than an unrestricted entitlement to exercise power. In Islamic political jurisprudence, the legitimacy of political authority is closely associated with the fulfillment of obligations, the administration of justice, and the protection of public interests. This understanding challenges conceptions of public office that prioritize personal interests, political loyalty, or private accumulation over collective welfare. Qur'an 4:58 establishes the obligation to deliver trusts to those entitled to receive them and to judge between people with justice. Read in the context of political authority, this verse provides an ethical basis for evaluating the conduct of public officials and the purposes for which governmental powers are exercised.

The normative significance of *amanah* extends beyond individual honesty. A public official may possess a reputation for personal integrity while making administrative decisions that disadvantage citizens, conceal relevant information, or favor particular interests. An adequate interpretation of *amanah* must therefore consider both the character of the person entrusted with authority and the substantive consequences of the decisions made under that authority. This distinction is important because corruption frequently involves the misuse of institutional positions rather than straightforward personal dishonesty. The ethical assessment of public office consequently requires attention to the relationship between entrusted power, legitimate public purposes, and the obligations owed to society (Al-Mawardi, 1996; Ibn Taymiyyah, 1988).

Classical Islamic political jurisprudence offers a useful foundation for this interpretation. Al-Mawardi's *Al-Ahkam al-Sultaniyyah* discusses the organization of political authority, the responsibilities of public officeholders, and the institutional arrangements through which public affairs are administered. His analysis places political authority within a framework of defined responsibilities rather than treating it as an exclusively personal possession. Ibn Taymiyyah's *Al-Siyasah al-Shar'iyyah* similarly emphasizes justice, the proper discharge of public responsibilities, and the administration of government in accordance with the interests of the community. Although these works emerged in historical settings different from contemporary constitutional democracies, their normative concerns remain relevant to the question of how entrusted authority should be exercised and evaluated.

Their relevance should not, however, be overstated. Classical political jurisprudence cannot simply be treated as a ready-made institutional blueprint for the modern Indonesian state. Contemporary government operates through constitutional arrangements, elected institutions, administrative agencies, independent oversight bodies, and legally defined procedures that differ substantially from historical political institutions. The appropriate contribution of classical Islamic jurisprudence is therefore not the uncritical transplantation of historical arrangements, but the identification and contextual interpretation of normative principles that can inform contemporary governance. In this respect, *amanah* provides an ethical standard for examining the responsibilities attached to public authority, while modern constitutional and administrative law determines the legal mechanisms through which those responsibilities are organized and enforced (Kamali, 2008; Auda, 2008).

The relationship between *amanah* and justice is particularly significant. Qur'an 4:58 connects the fulfillment of trusts with the obligation to judge justly, suggesting that entrusted responsibility cannot be separated from the equitable exercise of authority. Public officials do not fulfill their responsibilities merely by occupying an authorized position or following administrative procedures. Their conduct must also be assessed against the purposes of public office and the rights of those affected by governmental decisions. A decision that complies formally with internal procedures may nevertheless raise serious ethical concerns if it systematically privileges private interests over public welfare. This does not mean that ethical disapproval automatically establishes a legal violation. It means that the normative evaluation of government should distinguish procedural legality, substantive justice, and institutional accountability as related but analytically separate dimensions.

The framework of *maqasid al-shari'ah* strengthens this interpretation by directing attention to the purposes and social consequences of normative obligations. Auda (2008) develops a systems-oriented understanding of Islamic law that emphasizes interrelationships, contextual interpretation, and the broader objectives of legal reasoning. Kamali (2008) likewise examines the objectives of Islamic law in relation to human welfare and the protection of essential interests. These approaches allow *amanah* to be considered in terms of its implications for the protection of public resources, access to essential services, and the prevention of harm arising from the misuse of authority. Corruption affecting public health, education, infrastructure, or social protection may undermine the welfare of communities that depend on those services. The ethical problem therefore extends beyond the private enrichment of an officeholder to the diversion of resources intended to meet legitimate collective needs.

A *maqasid*-oriented interpretation nevertheless requires analytical discipline. Not every administrative error, inefficient expenditure, or unfavorable policy outcome constitutes corruption or a violation of *amanah*. Public administration involves uncertainty, competing policy priorities, and legitimate disagreements about the allocation of limited resources. Corruption requires a more specific analysis of conduct, purpose, legal obligations, and available evidence. The concept of *amanah* should therefore operate as a normative framework for assessing responsibility rather than as an all-encompassing label for governmental failure. This distinction prevents the religious concept from losing analytical precision and ensures that allegations of wrongdoing are not substituted for evidence of misconduct.

The distinction also clarifies the relationship between *amanah* and *maslahah*, or public welfare. The exercise of public authority inevitably involves discretionary decisions about resources, priorities, and competing interests. Islamic political ethics provides a normative basis for

assessing whether those decisions serve legitimate public purposes rather than the private interests of decision-makers. Yet the identification of public welfare cannot rest solely on an officeholder's assertion that a decision benefits society. Public claims about welfare require reasons, evidence, and opportunities for scrutiny. In contemporary governance, this requirement connects the ethical logic of *amanah* with transparency and public accountability. The obligation to act for the public good becomes institutionally meaningful when decision-makers must explain how their choices relate to publicly defensible objectives.

This relationship supports a broader understanding of political legitimacy. Public authority may derive its formal validity from constitutional and statutory arrangements, but its responsible exercise also depends on the fulfillment of obligations attached to that authority. *Amanah* does not replace constitutional legitimacy, democratic authorization, or the rule of law. Rather, it contributes a normative account of why the exercise of public power should remain oriented toward justice, responsibility, and collective welfare. Such an account is especially relevant when formal legal authority is used to pursue objectives inconsistent with the purposes for which that authority was entrusted.

The central finding of this conceptual analysis is that *amanah* should not be reduced to a personal virtue or a general religious injunction against dishonesty. Its broader normative structure concerns the relationship between authority, responsibility, justice, and public welfare. This interpretation creates the foundation for the next analytical step: explaining how an ethical obligation can be translated into institutional arrangements that make public responsibility observable, contestable, and enforceable. Without this transition, *amanah* risks remaining an aspirational principle whose practical implications are difficult to evaluate.

B. Institutional Accountability and the Structural Dynamics of Corruption in Indonesia's Decentralized Governance

The relationship between decentralization and corruption cannot be understood through a simple assumption that transferring authority closer to citizens necessarily improves accountability. Decentralization can reduce the distance between public officials and communities, facilitate the adaptation of policies to local needs, and create opportunities for citizens to scrutinize government performance. At the same time, transferring administrative and fiscal authority can expand discretionary power at the subnational level, particularly where local institutions lack sufficient capacity, independence, or transparency. Faguet (2014) emphasizes the importance of examining decentralization through its institutional and political conditions rather than treating it as an automatically beneficial reform. Treisman (2007) similarly demonstrates that the relationship between institutional arrangements and corruption depends on a complex range of political, economic, and administrative factors.

Indonesia illustrates this institutional tension. The decentralization reforms that followed the end of authoritarian government expanded the responsibilities of regional administrations and changed the distribution of public authority. Regional governments acquired substantial responsibilities in public service delivery, development planning, expenditure management, and the implementation of local policies. These changes created opportunities for more responsive administration, but they also made the integrity of regional decision-making an important component of national anti-corruption policy. The institutional question is whether the distribution of authority has been accompanied by adequate arrangements for transparency, financial supervision, public participation, and legal accountability.

Empirical research provides evidence against treating the relationship between fiscal decentralization and corruption as uniform. Alfada (2019), using provincial data from 2004 to 2014, found that fiscal decentralization was associated with an increase in reported corruption cases. The study also highlighted the importance of administrative capacity, transparency, and accountability in understanding the relationship. Saputra and Setiawan (2021), examining districts and municipalities on Java, reported a different relationship between fiscal decentralization and corruption indicators. Fatoni (2020) identified the dilemma between accountability and corruption risks within Indonesia's fiscal decentralization arrangements. More recently, Kristanto et al. (2026) examined 548 district and municipal governments during 2010–2021 and found that the relationships between corruption and fiscal variables differed across local own-source revenue, intergovernmental transfers, and budget efficiency. Their findings also indicate that

governance conditions may moderate these relationships in different ways.

These studies provide an important empirical foundation, but their findings should be interpreted according to the indicators, samples, and methods employed in each study. Reported corruption cases, for example, do not necessarily measure the complete incidence of corrupt conduct. They may reflect the intensity of law enforcement, institutional reporting practices, investigative priorities, and the capacity to detect violations. Similarly, a statistical association between a fiscal instrument and corruption does not by itself establish that the instrument caused the observed outcome. These methodological considerations reinforce the need to distinguish measurable corruption indicators from the broader institutional conditions that influence the exercise of public authority.

The findings nevertheless support an important analytical proposition: decentralization is not a substitute for institutional accountability. The transfer of authority may improve local responsiveness, but the quality of governance depends on how discretion is constrained, how decisions are scrutinized, and whether violations produce credible consequences. Oates (1999) explains the economic rationale for fiscal decentralization in terms of the potential benefits of allocating public responsibilities across levels of government. Prud'homme (1995), by contrast, identifies risks associated with decentralization, including the possibility that local officials may be more vulnerable to particular interests or that local administrative capacity may be insufficient. These competing perspectives demonstrate that decentralization involves institutional trade-offs rather than a universally applicable solution to governance problems.

The institutional analysis becomes clearer when corruption is examined through principal–agent theory. In this framework, citizens delegate authority to elected representatives, who may in turn delegate responsibilities to administrative officials and other public institutions. Information asymmetries and differences in incentives create opportunities for agents to pursue objectives that diverge from the interests of those they are supposed to serve. Klitgaard (1988) summarizes the structural logic of corruption through the interaction of monopoly, discretion, and limited accountability. Rose-Ackerman and Palifka (2016) develop a broader analysis of corruption that includes institutional incentives, political arrangements, and the design of anti-corruption policies.

Principal–agent theory helps explain why public officials may misuse discretionary authority, but it does not fully capture situations in which corruption becomes sustained through networks of reciprocal expectations. Persson et al. (2013) argue that corruption may constitute a collective-action problem when actors expect others to engage in corrupt practices and perceive compliance with formal rules as individually disadvantageous. Under such conditions, the problem cannot be solved solely by instructing individuals to behave ethically or by increasing the formal severity of sanctions. Institutional change must also alter expectations, incentives, and the credibility of collective compliance.

Mungiu-Pippidi (2015) similarly emphasizes the importance of the broader distribution of power and the institutional conditions governing access to public resources. Corruption may persist where privileged access to state resources becomes normalized and where institutions are unable to enforce rules impartially. This perspective is particularly relevant to decentralized governance because formal oversight mechanisms may operate within local political environments characterized by patronage, concentrated influence, or dependence on particular economic actors. Such conditions can weaken the capacity of public institutions to scrutinize decisions that benefit politically influential interests.

The distinction between individual misconduct and structural vulnerability is central to the present argument. An individual official may violate the law, but the opportunity to do so may be facilitated by inadequate disclosure requirements, weak internal controls, conflicts of interest, fragmented oversight, or insufficient protection for those who report wrongdoing. The existence of structural vulnerabilities does not eliminate individual responsibility. Rather, it demonstrates that effective anti-corruption governance requires simultaneous attention to the conduct of officeholders and the institutional arrangements that shape their decisions. A framework based exclusively on personal morality risks overlooking the conditions that make misconduct possible, while a purely structural explanation risks understating the agency and responsibility of individual actors.

Institutional accountability offers a means of integrating these dimensions. Bovens (2007) conceptualizes accountability as a relationship in

which an actor is required to explain and justify conduct to a forum capable of questioning that conduct, assessing it, and potentially imposing consequences. This definition highlights three essential elements: an identifiable obligation to provide an account, an authorized mechanism of scrutiny, and the possibility of consequences. Accountability therefore involves more than the availability of information or the existence of formal reporting procedures. A reporting requirement has limited value if the information cannot be independently examined, if questions cannot be raised, or if substantiated violations do not produce corrective action.

Mulgan (2000) similarly observes that accountability has acquired multiple meanings in contemporary governance and must be distinguished from related concepts such as responsibility, responsiveness, and control. These concepts overlap but are not identical. Responsibility identifies duties attached to a position, whereas accountability concerns the mechanisms through which conduct is explained and assessed. Transparency facilitates scrutiny by making information available, but transparency alone does not ensure that officials answer questions or face consequences. Effective governance therefore requires the interaction of normative responsibility, accessible information, independent scrutiny, and enforceable accountability.

This distinction has practical implications for Indonesian regional government. Law No. 23 of 2014 on Regional Government establishes the statutory framework for the administration of regional government, while Law No. 31 of 1999, as amended by Law No. 20 of 2001, establishes the principal statutory framework for the eradication of criminal acts of corruption. Law No. 30 of 2014 on Government Administration also provides an important framework for examining administrative authority and the exercise of governmental discretion. These legal instruments must be read according to their respective scopes, legal requirements, and subsequent applicable amendments. Their existence establishes formal responsibilities and legal constraints, but the effectiveness of accountability also depends on implementation, institutional independence, and the capacity to detect and address violations.

An important distinction must be maintained between ethical failure, administrative irregularity, abuse of authority, and criminal corruption. These categories may overlap in particular circumstances, but they are not interchangeable. An administrative decision may be inefficient without being corrupt; an ethical failure may not satisfy the elements of a criminal offense; and a criminal allegation cannot be treated as proven merely because a decision appears inconsistent with public welfare. Legal accountability requires the identification of applicable provisions and the satisfaction of relevant evidentiary and procedural standards. The concept of *amanah* can help evaluate the normative quality of public conduct, but it must not be used to bypass the legal requirements governing liability.

The structural problem, therefore, lies not simply in the absence of rules or ethical expectations. It concerns the relationship between the responsibilities assigned to public officials and the institutional capacity to ensure that those responsibilities are fulfilled. Formal compliance may coexist with weak substantive accountability when reporting systems are ineffective, oversight institutions lack independence, or decision-making processes remain inaccessible to affected communities. Conversely, strong ethical expectations may have limited practical influence when officials lack clear guidance about their obligations or when institutional arrangements fail to provide credible channels for reporting and reviewing misconduct.

The findings of this section indicate that corruption in decentralized governance should be examined as a problem involving individual agency, institutional design, and political incentives. Decentralization may create opportunities for accountable government, but those opportunities depend on the institutional arrangements governing the exercise of authority. The contribution of *amanah* becomes more substantial when it is used to clarify the normative purposes of public office and connected to accountability mechanisms that can scrutinize the conduct of public officials. This connection provides the basis for reconstructing *amanah* as an institutional principle rather than leaving it at the level of ethical exhortation.

C. Reconstructing *Amanah* as an Institutional Framework for Anti-Corruption Governance

Reconstructing *amanah* as an institutional accountability principle requires a conceptual shift from the personal virtue of officeholders to the organization of public responsibility. The argument does not deny the importance of individual integrity. It recognizes that integrity

becomes more consequential when institutional arrangements support responsible conduct, make violations detectable, and ensure that public officials must explain and justify their decisions. The proposed reconstruction therefore connects the normative obligations associated with *amanah* to four institutional dimensions: public responsibility, transparency, institutional oversight, and enforceable accountability.

The first dimension is public responsibility. Within Islamic political jurisprudence, *amanah* establishes that authority is accompanied by obligations that cannot be reduced to the possession of formal power. Public officials are entrusted with responsibilities that must be exercised in accordance with legitimate public purposes, justice, and the protection of collective interests. This interpretation is consistent with the broader proposition that political authority must be assessed in relation to the obligations attached to its exercise (Al-Mawardi, 1996; Ibn Taymiyyah, 1988). In institutional terms, public responsibility requires clearly defined duties, identifiable decision-making authority, and standards against which the conduct of officials can be evaluated.

The importance of this dimension lies in its capacity to clarify the purposes of accountability. Administrative reporting should not be treated merely as a procedural obligation or an exercise in documenting compliance. It should enable the assessment of whether public decisions were made within the scope of lawful authority, whether relevant considerations were taken into account, and whether the decisions were directed toward legitimate public objectives. Public responsibility thus connects the ethical meaning of *amanah* with the institutional allocation of duties and the justification of governmental decisions.

The second dimension is transparency. The ethical obligation to exercise entrusted authority responsibly becomes difficult to assess when decisions, financial information, and the reasons underlying administrative actions remain inaccessible. Transparency facilitates the examination of public conduct by allowing oversight bodies, citizens, and other authorized actors to assess whether decisions are consistent with legal obligations and public purposes. In governance scholarship, transparency is frequently regarded as an important condition for accountability, although disclosure does not automatically produce effective scrutiny or corrective action (Bovens, 2007; Rose-Ackerman & Palifka, 2016).

The relationship between *amanah* and transparency should therefore be understood as a relationship between normative responsibility and the conditions required to evaluate its fulfillment. Public officials who are entrusted with public resources should be able to explain how those resources are allocated and managed. Relevant information should be accessible in forms that permit meaningful examination, subject to legitimate legal restrictions concerning privacy, security, and other protected interests. Transparency also requires attention to the quality and usability of information. The publication of extensive documents may provide little practical accountability if the information is incomplete, unintelligible, or unavailable in time for scrutiny.

The third dimension is institutional oversight. A normative obligation to act responsibly requires mechanisms through which compliance can be examined independently of the officials whose conduct is being assessed. Oversight may involve internal administrative controls, external audits, legislative supervision, judicial review, law enforcement, and public monitoring, each operating within its own legal mandate. The existence of multiple oversight mechanisms does not necessarily guarantee effective control. Overlapping mandates, weak coordination, institutional dependence, and unclear responsibility can create gaps through which misconduct escapes scrutiny.

Bovens (2007) emphasizes that accountability requires a relationship between an actor and a forum capable of evaluating the actor's conduct. This insight is relevant to the institutional reconstruction of *amanah* because it identifies the need for an independent or appropriately authorized forum rather than relying exclusively on the self-assessment of officeholders. Institutional oversight transforms responsibility from a unilateral ethical commitment into an obligation that can be examined by others. The normative premise of *amanah* supports the justification for scrutiny, while the legal framework determines which institutions are authorized to conduct that scrutiny and what procedures they must follow.

Oversight must also preserve the distinction between investigation and adjudication. Allegations of corruption require impartial examination, appropriate evidence, and compliance with due process. An accountability

framework that presumes wrongdoing before the relevant facts are established would undermine the very principles of justice that *amanah* is intended to support. Effective oversight should therefore combine institutional independence with procedural fairness, ensuring that public officials can be held accountable without being deprived of their legal rights.

The fourth dimension is enforceable accountability. Responsibility, transparency, and oversight remain incomplete when substantiated violations do not produce appropriate consequences or corrective action. Bovens (2007) identifies the possibility of consequences as an important element of accountability, while Klitgaard (1988) emphasizes the relationship between corruption and the institutional conditions governing discretion and control. The implication is that an effective accountability system must be capable of responding to established violations through legally appropriate measures. Such responses may involve administrative correction, recovery of public losses where legally justified, disciplinary measures, or criminal proceedings when the statutory elements of an offense are satisfied.

The concept of *amanah* does not independently determine the type or severity of a legal sanction. Those questions must be resolved under the applicable legal framework, with due regard to legality, proportionality, evidentiary standards, and procedural protections. Its contribution lies in providing a normative justification for requiring public officials to answer for the misuse of entrusted authority. The institutional dimension then determines how that obligation is implemented through lawful procedures and enforceable consequences.

These four dimensions are mutually reinforcing. Public responsibility establishes the normative and institutional duties attached to public office. Transparency provides the information needed to evaluate the fulfillment of those duties. Institutional oversight creates a forum through which conduct can be scrutinized. Enforceable accountability ensures that established violations can produce appropriate consequences and that institutional failures can be corrected. The absence of any one dimension may weaken the effectiveness of the others. Responsibility without transparency is difficult to assess; transparency without oversight may generate information without consequences; oversight without enforceable accountability may become largely symbolic; and sanctions without clearly defined responsibilities may be applied inconsistently or unfairly.

The proposed framework can be summarized as follows.

Dimension	**Normative significance of *amanah***	**Institutional implication**
Public responsibility	Public authority is an entrusted obligation directed toward legitimate public purposes.	Clearly defined duties, lawful discretion, and reasoned decisions.
Transparency	The exercise of entrusted authority must be capable of public justification.	Accessible information, disclosure of relevant decisions, and transparent financial management.
Institutional oversight	Responsibility must be open to examination by an authorized forum.	Independent scrutiny, effective audits, review procedures, and appropriate public monitoring.
Enforceable accountability	Misuse of entrusted authority requires an appropriate and lawful institutional response.	Corrective measures, disciplinary action, or legal proceedings where applicable.

This framework should be understood as a conceptual reconstruction rather than a claim that all four dimensions already operate uniformly in Indonesian regional government. Its purpose is to provide analytical criteria for examining whether the normative obligations associated with *amanah* are reflected in the institutional organization of public responsibility. The framework may also help distinguish between institutions that formally endorse ethical principles and those that provide practical mechanisms for implementing them.

The first institutional implication concerns the formulation of public duties. Ethical expectations are difficult to enforce consistently when officials have no clear understanding of their responsibilities or when administrative discretion is insufficiently defined. Public office should therefore be accompanied by explicit standards concerning conflicts of interest, the use of public resources, procurement decisions, disclosure obligations, and the justification of administrative actions. Such standards should be consistent with applicable law and sufficiently clear to distinguish legitimate discretion from prohibited conduct. This institutional clarification does not reduce *amanah* to administrative rules; it provides a means through which the ethical obligation can inform the definition and interpretation of public responsibilities.

The second implication concerns the relationship between transparency and public participation. Information disclosure is most valuable when citizens and civil society organizations have meaningful opportunities to examine government decisions and raise concerns through appropriate channels. The democratic dimension of accountability requires that public officials remain answerable not only through internal administrative procedures but also through institutions and processes that connect government to the communities affected by its decisions (Bovens, 2007). Participation, however, should not be treated as a substitute for professional auditing, independent investigation, or judicial review. Its contribution lies in widening the opportunities for scrutiny and making it more difficult for public decisions to remain insulated from legitimate public questions.

The third implication concerns the independence and coordination of oversight institutions. A system may contain several formal controls while remaining vulnerable if those responsible for scrutiny depend excessively on the officials they are expected to examine. Institutional design should therefore clarify mandates, protect the integrity of review procedures, and provide appropriate channels for information sharing. Coordination is particularly important where financial irregularities, administrative misconduct, and suspected criminal conduct fall within different institutional jurisdictions. The principle of *amanah* supports the expectation that public responsibilities should be discharged faithfully, while institutional design determines whether those responsibilities can be scrutinized without improper interference.

The fourth implication concerns the consistency of enforcement. Selective enforcement can undermine the credibility of accountability arrangements even where formal rules are extensive. If similar violations produce substantially different responses without defensible legal reasons, public confidence in the impartiality of institutions may deteriorate. Mungiu-Pippidi (2015) emphasizes that the institutional control of corruption depends on the broader conditions governing access to public resources and the application of rules. From the perspective of *amanah*, impartial enforcement is not merely a technical administrative objective; it is connected to the obligation to administer public affairs justly. The legal response to misconduct must nevertheless remain individualized, evidence-based, and consistent with the applicable statutory provisions.

A fifth implication concerns institutional learning. Accountability should not be limited to identifying and punishing individual violations after they occur. Reviews of administrative failures can also reveal weaknesses in procurement procedures, financial controls, information systems, and organizational supervision. Corrective measures can reduce opportunities for recurrence and strengthen the capacity of institutions to fulfill their responsibilities. Bovens (2007) identifies a learning perspective as one approach to assessing accountability arrangements. This perspective complements the normative orientation of *amanah* by treating responsibility as an ongoing obligation to improve the administration of public affairs, while preserving the need for sanctions where wrongdoing is established.

The framework also clarifies the relationship between Islamic political ethics and constitutional pluralism. Indonesia's governance system serves citizens with diverse religious and philosophical commitments. The reconstruction of *amanah* should therefore preserve its specific meaning within Islamic political jurisprudence while explaining its institutional implications through principles that can be examined within the wider constitutional order. Justice, transparency, responsible administration, and accountability can be justified through different intellectual traditions, although the reasoning supporting those principles may vary. The contribution of Islamic political ethics lies not in asserting exclusive ownership over these values but in offering a distinctive normative account of

entrusted authority and the obligations arising from it.

This approach avoids two conceptual errors. The first would be to treat *amanah* as a religious slogan that automatically legitimizes an existing policy or institution. The second would be to remove its normative content entirely by translating it into generic administrative terminology. A defensible reconstruction must retain the concept's emphasis on trust and responsibility while specifying how those obligations relate to identifiable institutional arrangements. Its analytical value depends on the quality of that translation, not on the assumption that religious language by itself guarantees better governance.

The framework also has limitations. A conceptual relationship between *amanah* and institutional accountability does not demonstrate that introducing the concept into government regulations will reduce corruption. Such a causal claim would require empirical investigation, clearly defined indicators, and an appropriate research design. The present analysis instead establishes the normative and institutional conditions under which *amanah* may inform anti-corruption governance. Future empirical research could examine whether officials, oversight institutions, or regional administrations translate these principles into identifiable practices and whether those practices are associated with measurable changes in accountability outcomes.

A further limitation concerns the risk of symbolic compliance. Institutions may formally adopt ethical codes, publish integrity commitments, or invoke religious values without changing the incentives and procedures that shape actual decisions. This risk reinforces the importance of evaluating institutional performance rather than relying on declarations of principle. An institutionally meaningful interpretation of *amanah* must be assessed through observable responsibilities, accessible information, credible oversight, and appropriate responses to established violations. The distinction between formal adoption and substantive implementation is essential to preventing the concept from becoming an additional layer of administrative rhetoric.

The principal contribution of this reconstruction is the integration of normative responsibility and institutional control without collapsing one into the other. *Amanah* explains why public authority carries obligations directed toward justice and public welfare. Institutional accountability explains how those obligations can be made subject to scrutiny and consequences. Anti-corruption governance requires both dimensions because neither personal virtue nor formal regulation is sufficient in isolation. The proposed framework therefore provides a basis for evaluating decentralized public authority through the combined lenses of Islamic political ethics, legal responsibility, and institutional accountability.

The overall finding is that *amanah* can serve as an institutional accountability principle when it is translated into clearly defined public responsibilities, meaningful transparency, independent oversight, and lawful consequences for established violations. This reconstruction does not present *amanah* as a substitute for constitutional law or institutional reform. It positions the concept as a normative foundation capable of strengthening the justification and orientation of those arrangements. In Indonesia's decentralized governance system, its analytical relevance lies in connecting the ethical purposes of public office with the institutional mechanisms required to make the exercise of public power accountable.

IV. CONCLUSION AND RECOMMENDATIONS

A. Conclusion

This study concludes that the principal contribution of *amanah* to anti-corruption governance lies in its capacity to establish a normative foundation for evaluating the exercise of public authority and connecting ethical responsibility with institutional accountability. The concept provides a basis for understanding public office as an entrusted responsibility directed toward justice and collective welfare, while contemporary accountability theory clarifies the institutional arrangements through which that responsibility can be scrutinized. Their integration offers a conceptual response to the limitations of approaches that rely exclusively on individual morality or formal enforcement mechanisms.

The proposed reconstruction identifies four interrelated dimensions of institutional accountability: public responsibility, transparency, institutional oversight, and enforceable accountability. These dimensions translate the normative commitments associated with *amanah* into an analytical framework for

examining the responsibilities of public officials. The framework does not assume that religious values automatically reduce corruption or that ethical principles can replace legal safeguards. Its central proposition is that normative commitments become institutionally meaningful when they are reflected in clearly defined duties, accessible information, independent scrutiny, and lawful consequences for established violations.

In Indonesia's decentralized governance system, this framework highlights the importance of aligning regional administrative discretion with effective mechanisms of public accountability. The relationship between decentralization and corruption cannot be understood solely through the distribution of fiscal authority; it must also be assessed in light of institutional capacity, political incentives, and the credibility of oversight arrangements. Accordingly, *amanah* is best understood as a complementary normative foundation for accountable governance rather than an alternative to constitutional law, administrative reform, or criminal enforcement. The framework developed in this study provides a conceptual basis for further legal analysis and empirical investigation into how ethical responsibility can be translated into accountable institutional practice.

B. Recommendations

Regional governments should translate the normative values associated with *amanah* into concrete administrative standards consistent with applicable law. These standards should clarify the responsibilities of public officials, strengthen conflict-of-interest management, improve the transparency of budgeting and procurement, and establish accessible procedures for reporting suspected misconduct. Ethical commitments should be accompanied by measurable institutional responsibilities so that their implementation can be evaluated rather than assessed solely through formal declarations.

Oversight institutions should strengthen coordination, institutional independence, and the consistency of accountability procedures. Auditing, administrative supervision, public participation, and law enforcement should operate according to clearly defined mandates and appropriate evidentiary standards. Allegations of corruption must be examined impartially, while established violations should receive proportionate and legally justified responses. Such arrangements would connect the normative expectations of *amanah* with institutional safeguards that protect both public interests and the legal rights of individuals.

Future research should empirically examine the proposed framework across selected provincial, regency, and municipal governments. Comparative case studies, documentary analysis, and quantitative indicators of transparency and accountability could be used to assess whether the four dimensions are reflected in administrative practice and how they relate to institutional performance. Comparative research involving different governance contexts could also clarify the conditions under which Islamic political ethics contributes to broader accountability arrangements. These investigations would help distinguish the conceptual relevance of *amanah* from claims about its measurable effects on corruption prevention.

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