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## Implementation of Gratuity Reporting Policy in the Context of Corruption Prevention

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### ABSTRACT

*Corruption in the public sector, particularly involving bribes and gratification, remains a significant issue in Indonesia, with many public officials failing to report such gifts despite legal obligations. This study aims to analyze the implementation of gratification reporting policies as a measure to prevent corruption, focusing on the challenges and effectiveness of these policies. Using a qualitative descriptive approach, the research examines data from literature reviews, journal publications, and reports from the Corruption Eradication Commission (Komisi Pemberantasan Korupsi, KPK). Findings reveal that compliance with gratification reporting is low, with only 67.8% of agencies submitting reports, and a mere 0.05% of civil servants adhering to the policy. Key challenges include limited accuracy in self-reported data, resistance from agency leaders, and low public awareness. The study highlights the need for stronger regulatory enforcement, public education, and stakeholder collaboration to enhance policy effectiveness. Implications suggest that improving literacy about gratification and fostering a culture of integrity are critical for corruption prevention.*

**KEYWORDS** Implementation, Gratuity Report, Corruption Prevention



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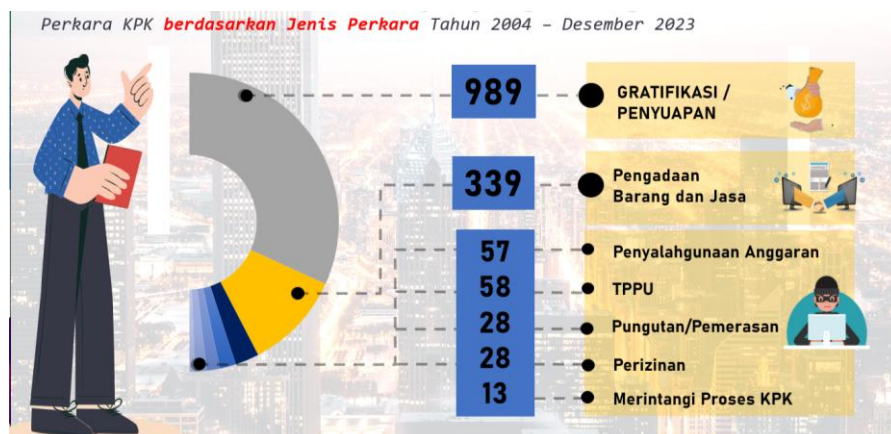
### INTRODUCTION

The conception of gratuity explains that the phenomenon of public officials receiving gifts or gratuity in the course of serving the community is common and often perceived as natural (Firmansyah & Syam, 2021; Gorsira et al., 2018; Puron-Cid, 2021; Puron-Cid et al., 2019; Zizumbo Colunga & Meza, 2023). In reality, however, the practice of receiving gratuity constitutes a criminal act of corruption, carrying the risk of criminal sanctions under Indonesian law. Previous research by Iskandar & Kurniawan (2020) corroborates that the practice of gratuity is closely linked to the cultural habit of Indonesians exchanging gifts as a form of gratitude, including toward public service officers or officials (Kassimova et al., 2023; Tunley et al., 2018; Widhiasthini et al., 2020; A.T., 2023).

The act of giving money or goods to an officer or public official is often considered logical and socially acceptable. The normalization of corruption and the ethical perception of gratuity shift when the surrounding environment views the giving of gifts or gratuity as something ordinary. The prevalence of corrupt practices, including bribery and gratuity, is driven by a social consensus that leads to public approval, making such actions widespread and entrenched (Mapuasari & Mahmudah, 2018).

The practice of receiving or giving gratuity is motivated by several factors, one of which is the 'rationalization of actions'—a psychological mechanism to eliminate feelings of guilt (justificatory reasoning) regarding acts of gratuity that are planned or have occurred. There are at least two types of rationalization: (1) denial of responsibility, where the perpetrator claims that gratuity is due to coercion arising from workplace situations and conditions, and that the prevailing system and environment make it unavoidable; (2) denial of injury, where the perpetrator argues that giving or receiving gratuity does not harm the institution, as the money or gifts are merely tokens of appreciation. Such rationalizations contribute to the perception that corruption practices are logical, reasonable, normal, tolerated, or even acceptable within society (Mapuasari & Mahmudah, 2018).

Receiving gratuity is a legal act with criminal implications, as stipulated in Article 12B of Law Number 20 of 2001. This article explains that gifts are prohibited for civil servants or state administrators if they are related to their position and conflict with their duties or obligations, thereby categorizing such gratuity as bribery. Although gratuity is clearly prohibited by law, the practice persists, as evidenced by the significant number of corruption cases—particularly those involving gratuity—handled by law enforcement and reported in recent corruption trend data.



Infographic 1. Corruption Cases Handled by the KPK

Source : <https://kpk.go.id/id>, 2023

According to the infographic, gratuity and bribery are the dominant corruption offenses handled by the Komisi Pemberantasan Korupsi (KPK). The importance of gratuity reporting is emphasized because failure to report can result in criminal sanctions, including a maximum prison sentence of 20 years and a maximum fine of IDR 1,000,000,000.00 (one billion rupiah). Many recipients of gratuity are unaware of these legal risks, which contributes to the ongoing issue of civil servants and state administrators not reporting gratuity for various reasons.

Data on the distribution of gratuity reports in public agencies shows that submission rates by civil servants or state administrators from various government institutions and state-owned or regionally owned enterprises (BUMN/BUMD) have remained suboptimal from 2015 to 2023. This indicates that many agencies have not effectively promoted awareness or compliance among their officials and employees to report the receipt of gratuity as required by prevailing regulations.

The compliance rate with gratuity reporting is reflected in the percentage of agencies submitting reports to the KPK, underscoring the need for stronger internal controls, improved education on the legal consequences, and more robust implementation of gratuity control mechanisms within public sector organizations.

Table 1. Compliance in Submission of Gratuity Reports to Agencies

Types of Agencies	Population	Reported until 2023
Government department	34	33
Other state institutions/government agencies	70	62
Provincial Government	38	33
Regency/City Governments	508	318
SOEs	115	73
Total	765	519 (67,8%)

Source: KPK Directorate of Gratuity and Public Service Performance Report for 2023

Based on compliance data for the submission of gratuity reports from 2015–2023, 67.8% of agencies have reported gratuity to the KPK (Nuzulia, 2023). However, compliance among regency/city governments remains low, with only 318 agencies (41.57%) out of a target of 765 government agencies throughout Indonesia submitting reports. This indicates that efforts to prevent corruption, particularly related to gratuity, must be further optimized.

Previous studies have not specifically addressed the implementation of gratuity reporting policies or the importance of encouraging compliance among civil servants and state administrators as a preventive measure against corruption. While anti-corruption efforts have focused on regulating transactional bribery—one of the most prevalent corruption offenses in Indonesia (Skandiva & Harefa, 2022)—the regulatory framework for bribery differs from that for gratuity, which falls within the domain of passive corruption prevention. This study aims to analyze

the main challenges in implementing gratuity reporting policies and their impact on the effectiveness of corruption prevention.

Corruption in the form of gratuity continues to be a pervasive issue in Indonesia's public sector, undermining governance and eroding public trust. Despite legal mandates requiring civil servants to report gifts or gratuity, compliance remains alarmingly low, as shown by KPK data. Strengthening gratuity reporting policies is urgent, especially as societal norms often normalize the practice, making enforcement difficult. The persistence of gratuity-related corruption cases underscores the need for effective policy implementation to mitigate risks and uphold accountability in public service.

Existing research on corruption prevention has extensively explored bribery and transactional crimes but often overlooks the specific challenges of gratuity reporting. While prior studies acknowledge the cultural acceptance of gift-giving, few examine systemic barriers to compliance, such as weak enforcement mechanisms and limited public awareness. This study addresses this gap by analyzing the implementation of gratuity reporting policies through the lens of Merilee S. Grindle's theory, which highlights the interplay between policy design, institutional context, and behavioral change.

The novelty of this research lies in its focus on the self-assessment mechanism of gratuity reporting, which is vulnerable to manipulation, and its exploration of strategies to enhance compliance. By identifying key obstacles—such as resistance from agency leaders and low literacy about legal consequences—this study provides actionable recommendations for policymakers. The findings are expected to inform anti-corruption strategies by supporting targeted interventions, such as public education campaigns and stricter sanctions, ultimately contributing to more transparent and accountable governance in Indonesia.

## RESEARCH METHOD

This research utilizes a qualitative approach to analyze the implementation of gratuity reporting policies within the context of corruption prevention. The qualitative method is designed to provide an in-depth explanation of phenomena or events by collecting detailed, context-rich data (Abdussamad, 2021). Data collection was conducted through literature reviews, journal publications, books, regulations, and other relevant documents. The literature study was selected as the primary method to explore the theories, concepts, and practical experiences that have been implemented, as well as to identify the challenges and opportunities in policy implementation.

In qualitative research, literature reviews serve as a crucial foundation for understanding the theoretical and empirical landscape of the research topic. This method enables the researcher to synthesize findings from various sources, identify

knowledge gaps, and develop an initial analytical framework that guides further inquiry. The qualitative approach also allows for the examination of social and cultural phenomena from the perspective of participants, emphasizing the collection of non-numerical data and the interpretation of meaning in specific contexts. By employing document analysis and synthesizing information from a wide range of materials, this research aims to provide nuanced insights into the effectiveness and challenges of gratuity reporting policies as part of anti-corruption efforts in Indonesia.

## **RESULT AND DISCUSSION**

### **Policy Implementation According to Merilee S. Grindle**

Policy Implementation Theory, according to Grindle, explains that the implementation of policies is determined by the content (content) and context of the policy. The content or content of the policy consists of the interests affected by the policy, the type of benefit, the degree of change desired, the position of the policymaker, the implementer of the program and the resources available. The policy context consists of power, interests, strategies of the actors involved, characteristics of institutions, rulers, and compliance and responsiveness or responsiveness.

According to this theory, it is explained that policy implementation is a general process of administrative actions carried out by the government in achieving certain goals (Grindle, 2017). The model introduced by Grindle describes the decision-making process carried out by various actors based on the program that has been achieved or the interaction of decision-makers in the context of administrative politics. The characteristic of the implementation of this policy is the interaction between policy makers, policy implementers, and policy users in an interactive model. There are two variables that affect the implementation of public policies where these two variables can be parameters for the successful implementation of a policy. The parameters are as follows:

- a. Policy process, namely looking at the suitability of policy implementation with the design that refers to the policy action;
- b. The achievement of policy objectives is by looking at 2 (two) factors, including the impact on society both individually and in groups and the level of change that occurs as well as the acceptance of the target group and the changes that occur.

The success of policy implementation, according to Grindle, is largely determined by the level of implementation of the policy itself, which consists of policy content and policy context. This model has 6 (six) elements of policy content and 3 (three) elements of policy implementation context. The content of the policy includes the interests affected, the type of benefit, the extent of the expected change,

the location of the decision-making, the program implementer, and the resources. Meanwhile, the policy context is focused on the power, interests, and strategies of the actors involved, the characteristics of institutions and regimes, as well as compliance and responsiveness (Mubarok et al., 2020).

In content, the implementation of the gratuity reporting policy aims to make civil servants comply with the provisions of the law that require them to report to the KPK for a maximum of 30 working days if they receive gifts or gratuities received from parties who are vulnerable to having conflicts of interest related to their work or the authority of their positions. This is intended so that civil servants can get benefits, namely regardless of the risk of criminal sanctions. The consequences of the risk of criminal sanctions are often unknown to civil servants, so that policies that have heavy sanctions become ineffective if the criminal threat is not understood by the target target as the recipient of gratuities.

The scope of the gratuity reporting policy that is applied to all civil servants or state administrators in Indonesia has not an easy challenge because changing behavior to refuse gratuities often clashes with the habits of people who often give gifts as gratitude. In addition, the public's understanding of the provisions of the prohibition on giving gifts to officials and civil servants is still low and does not consider it an act of corruption. The public agencies that carry out anti-ratification socialization are also still not massively implemented, so compliance to report gratuities for civil servants tends to be low and there is a lack of example from the leaders of these agencies.

In the context of corruption prevention, the gratuity reporting policy has an important role where the content of the policy that regulates the obligation to report gratuities within no more than 30 working days must be complied with by the target target (gratuity recipient). The benefits of the gratuity reporting policy can provide benefits for the complainant as a gratuity recipient to avoid the provisions of criminal sanctions. The breadth of the scope of gratuities, the mandatory reporting of gratuities from civil servants at the staff level to the highest leaders of agencies is not an easy challenge. In addition, the context of the gratuity reporting policy that is given the authority to determine the status of gratuities as state property is attached to the KPK, so full authority as law enforcement also strongly determines the credibility and professionalism of law enforcement so that it is not abused.

### **Gratuity Report as an Instrument of Corruption Prevention**

The KPK has the authority in terms of preventing corruption crimes in accordance with article 13 of Law No. 30 of 2002 concerning the KPK, one of which is point b. making efforts to receive reports and determine gratuity status. The issue of gratuities often ensnares public officials as civil servants or state administrators who receive gifts or gratuities in various forms such as money,



goods, and other facilities. The civil servants or state administrators are required to report gratuities to the KPK within 30 (thirty) working days.

The provisions of the rules governing the reporting of gratuities are explained (Law No. 20 of 2001 concerning the Amendment of Law No. 31 of 1999 concerning the Eradication of Corruption Crimes, 1999):

Article 12 B :

- a. Any gratuity to a civil servant or state administrator is considered a bribe, if it is related to the position and is contrary to his obligations or duties;
- b. Penalties for civil servants or state administrators are in the form of life imprisonment or imprisonment for a minimum of 4 (four) years and a maximum of 20 (twenty) years, a fine of at least Rp200,000,000.00 (two hundred million rupiah) and a maximum of Rp1,000,000,000,000.00 (one billion rupiah).

Technical arrangements related to gratuity reporting are regulated in (Regulation of the Corruption Eradication Commission of the Republic of Indonesia No. 2 of 2019 concerning Gratuity Reporting, n.d.), namely article 2:

- a. Civil servants or State Administrators who receive gratuities are required to report the gratuities received
- b. In the event that Gratuity as intended in paragraph (1) is considered a gift related to the position and contrary to its obligations or duties,

According to (Nasution, 2021), there is an ineffectiveness in handling gratuity reports carried out by the KPK as well as the legal apparatus of gratuity reporting rules which still have several weaknesses. The reporting of gratuities regulated in article 12C of the Law on the Eradication of Corruption states that gratuities are not considered bribes if they are reported within 30 working days. The arrangements in the gratuity report are administrative and procedural, even though receiving this gratuity is a criminal act that has the risk of criminal sanctions. This provision is assumed as if it has reported gratuities, it will be released from criminal penalties. The delusion of this gratuity article is highly dependent on the existence or absence of a gratuity report to the KPK. This is one of the loopholes in the handling of corruption cases, especially gratuities.

Submission of gratuity reports can be done by submitting gratuity receipt data through the online gratuity application <https://gol.kpk.go.id/login/>. The application can be accessed by civil servants/state administrators to fill in the material on the types of gratuities received along with the chronology of receipts and the identity of the recipient of the gratuity and the giver. This gratuity report is a self-assessment so that the integrity of the gratuity reporter is very decisive. The data that must be completed are:

- a. The identity of the recipient includes NIK (Population Identification Number), full name, address, telephone number that can be contacted, email;
- b. Gratuity information

- c. Position of gratuity recipient
- d. Place and time of receiving gratuities
- e. Type of gratuity and value (if converted to how many rupiahs)
- f. Chronology of gratuity receipts
- g. Evidence, documents, photos of goods or other supporting data related to gratuity reports

The complete gratuity report will be processed to determine its status and then decide on the ownership status if it becomes state property, then the gratuity if it is in the form of money will be deposited into the state treasury, if it is in the form of goods, it will be auctioned by the state (cq. Ministry of Finance).

The gratuity reporting regulated in article 12C of Law Number 20 of 2001 concerning the Eradication of Corruption Crimes states that gratuities are not considered bribes if reported within 30 working days. The KPK is authorized to determine the ownership of gratuities to be state property or recipient's. The handling of gratuity reports is recorded as follows:

**Table 2. Gratuity Reporting Data from 2015 - 2023**

Status of Assignment	2015	2016	2017	2018	2019	2020	2021	2022	2023
State-Owned	570	702	804	1313	1422	828	864	1203	1037
Recipient's Property	70	75	43	7	235	207	67	0	0
Partly state-owned	101	59	64	3	130	74	87	105	191
Non-SK	806	1015	792	998	1096	516	629	2270	2305
(Others, completed/not acted upon/processed)	37	104	200	38	19	139	480	325	41
<b>TOTAL</b>	<b>1584</b>	<b>1955</b>	<b>1903</b>	<b>2359</b>	<b>2902</b>	<b>1764</b>	<b>2127</b>	<b>3903</b>	<b>3703</b>

Source : Processed from Gratuity Report Data and KPK Performance Report

The average number of gratuity reports that enter the KPK is 2,466 reports per year. The number of reports is not comparable to the number of civil servants or state civil servants throughout Indonesia. Data from the State Civil Service Agency as of June 30, 2023 recorded that the number of State Civil Apparatus (ASN) working in central and regional agencies consisted of Civil Servants (PNS) and Government Employees with Employment Agreements (PPPK) totaling 4,282,429 people with details of civil servants as many as 3,795,302 (88.6%) and PPPK as many as 487,127 (11.3%). Meanwhile, when compared to the average number of gratuity reports submitted to the KPK of 3,703 reports per year. This shows that only about 0.05% of the number of civil servants who have submitted gratuity reports in order to fulfill their obligations. This minimal percentage (0.05%) shows that the awareness of civil servants/state administrators on the obligation to report gratuities is still low, so the implementation of compliance with gratuity reports is not optimal.



### **Challenges in Implementing the Gratuity Report Policy**

Efforts to prevent corruption and efforts to encourage compliance in the submission of gratuity reports are not easy. This is considering several challenges, namely:

#### **a. Limited accuracy of gratuity report data that is self-assessment**

Although the law requires civil servants or state administrators to report if they receive gratuities, the self-assessment method is very vulnerable to manipulation of gratuity data received by dishonest officials so that many gratuities are not reported to the state (KPK).

#### **b. Resistance and lack of commitment from agency leaders**

Resistance from public officials as agency leaders as an example in preventing corruption, especially anti-gratuity commitments, hinders the compliance of other employees to refuse or report gratuities. Leaders of public agencies who are entangled in corruption cases, especially gratuities, are a reflection of the low commitment and difficulty of eradicating the practice of gratuities.

Optimizing the compliance of gratuity reports can be done by:

#### **1) Strengthening of gratuity reporting policy regulations and sanctions enforcement**

Regulations related to efforts to control gratuity practices need to be formulated by each agency that regulates the provisions for mandatory gratuity reporting, the types of gratuities that must be reported and the enforcement of sanctions if they do not report gratuities to employees or public officials. The implementation of strict sanctions against gratuity recipients and even criminal sanctions needs to be applied to provide a deterrent effect for corrupt perpetrators. Public agencies can form a gratuity control unit (UPG) as a coordinator and implementer who oversees the gratuity reporting policy.

#### **2) Increasing public literacy, especially gratuities**

The need to educate and increase public literacy about the dangers of gratuities is carried out through various media, both social media, print media and other digital media. The public is also expected not to offer rewards, gifts, or thanks that lead to indications of bribes or gratuities. It is important to invite the participation of the mass media to publish and voice the issue of gratuity to the wider community so that they pay attention and are aware of the practice of gratuity in the surrounding environment.

#### **3) Coordination and collaboration forum between stakeholders**

Stakeholders, whether government, private parties, religious leaders, traditional leaders or civil society, need to coordinate and collaborate together to strive to prevent corruption by understanding the legal consequences if they do not comply with the provisions of the gratuity rules. This forum can also be used to

share information and input on the difficulty of changing people's habits which often consider giving gifts or gratitude in various forms to be given to public officials.

With there still many cases of gratuities that ensnare public officials, it is necessary to make efforts to gather support from related parties, especially civil servants/state administrators as mandatory to report gratuities in order to comply with the provisions according to the law.

### CONCLUSION

The compliance of civil servants and state administrators in submitting *gratifikasi* reports remains suboptimal, largely due to limited awareness and understanding of the relevant regulations and the criminal risks associated with *gratifikasi*. This indicates that current policies and public campaigns have not effectively changed attitudes or behaviors regarding the refusal or reporting of prohibited gifts, highlighting the need for improved education and literacy for both civil servants and the public. To address these gaps, future research should empirically investigate the psychological and sociocultural factors influencing compliance through surveys or interviews with public officials, and conduct comparative studies across regions or countries facing similar corruption challenges to identify effective policy frameworks. Additionally, evaluating the role of digital tools—such as blockchain or AI-based monitoring systems in promoting transparency, as well as conducting longitudinal studies on the impact of awareness campaigns and regulatory reforms, would provide valuable insights for enhancing the long-term effectiveness of *gratifikasi* prevention efforts.

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