**Ethical Governance in Public Service: A Comparative Study of Hadaya al-‘Ummal in Islamic Law and Gratification in Indonesian Law**

Received: 2021-October-15 (10-Calibri Light)

Rev. Req: 2022-January-09

Accepted: 2022-January-22

 10.5758/ijls.2022.1

|  |
| --- |
| How to cite this paper: Pilotti, M. & Almubarak. H. A. M. (2021). ***Ethical Governance in Public Service: A Comparative Study of Hadaya al-‘Ummal in Islamic Law and Gratification in Indonesian Law.***  . *Journal of Culture and Values in Education*, *4*(2), 14-26. <https://doi.org/10.5758/ijls.2022.1>  This is an Open Access article distributed under the terms of the Creative Commons Attribution 4.0 International license [(https://creativecommons.org/licenses/by/4.0/)](https://creativecommons.org/licenses/by/4.0/) |

**ABSTRACT:** *This study compares Hadaya al-‘Ummal in Islamic law and gratification in Indonesian law, examining five key aspects: definition, scope of recipients, legal sanctions, reporting mechanisms, and handling of received gifts. A qualitative approach was used, analyzing primary Islamic texts, Indonesian legal documents, academic literature, and real-world cases to understand the ethical and legal frameworks governing public officials' acceptance of gifts. Islamic law enforces a strict prohibition on gift-giving to public officials, viewing it as ghulul (embezzlement) that compromises integrity and impartiality. In contrast, Indonesian law permits gift acceptance under certain conditions, provided that officials report them to the Komisi Pemberantasan Korupsi (KPK) within 30 days. While this flexibility aligns with cultural traditions, it presents challenges in enforcement, particularly regarding underreporting and non-monetary gratification, such as sexual favors. High-profile cases, including those of Abdul Gani Kasuba and Dede Hasan Basri, highlight the complexities of implementation. The study finds that Islamic law emphasizes ethical accountability and spiritual deterrence, while Indonesian law prioritizes legal compliance and transparency. A hybrid governance approach integrating Islamic ethics with legal enforcement could improve accountability and anti-corruption efforts in Muslim-majority societies. These findings offer valuable policy insights for balancing cultural practices with ethical governance.*

Studi ini membandingkan Hadaya al-‘Ummal dalam hukum Islam dan gratifikasi dalam hukum Indonesia dengan meneliti lima aspek utama: definisi, cakupan penerima, sanksi hukum, mekanisme pelaporan, dan penanganan hadiah yang diterima. Pendekatan kualitatif digunakan dengan menganalisis teks hukum Islam, dokumen hukum Indonesia, literatur akademik, serta studi kasus nyata untuk memahami kerangka etika dan hukum terkait penerimaan hadiah oleh pejabat publik. Hukum Islam melarang secara ketat pemberian hadiah kepada pejabat publik, menganggapnya sebagai ghulul (penggelapan) yang dapat merusak integritas dan ketidakberpihakan. Sebaliknya, hukum Indonesia memperbolehkan penerimaan hadiah dalam kondisi tertentu, asalkan dilaporkan kepada Komisi Pemberantasan Korupsi (KPK) dalam 30 hari. Meskipun fleksibilitas ini mengakomodasi tradisi budaya, tantangan tetap ada, terutama dalam kurangnya pelaporan dan gratifikasi non-moneter, seperti gratifikasi seksual. Kasus-kasus profil tinggi, termasuk Abdul Gani Kasuba dan Dede Hasan Basri, mengungkap kompleksitas penerapan hukum. Studi ini menemukan bahwa hukum Islam menekankan akuntabilitas etis dan pencegahan berbasis spiritual, sedangkan hukum Indonesia mengutamakan kepatuhan hukum dan transparansi. Pendekatan hibrida yang mengintegrasikan prinsip etika Islam dengan penegakan hukum dapat meningkatkan akuntabilitas dan upaya anti-korupsi di negara mayoritas Muslim. Hasil penelitian ini memberikan wawasan kebijakan yang berharga dalam menyeimbangkan praktik budaya dengan tata kelola yang etis.

**Keywords:** *Hadaya al-‘Ummal, Gratification, Islamic law, Indonesia Law, Public Integrity.*

1. **INTRODUCTION**

Corruption is a major global problem that slows economic development and weakens public trust. Indonesia, the world’s largest Muslim-majority country, faces particularly serious challenges in its public sector. Its ranking in the Corruption Perception Index (CPI) fell from 96th in 2021 to 115th in 2023, reflecting ongoing problems with transparency and accountability (Transparency International, 2024). A key issue is “gratification,” a term in Indonesian law that refers to gifts or benefits given to public officials, which can undermine their integrity if not reported (Hamdani, 2023). Although some gifts may be considered harmless social gestures, cultural norms around gift-giving often make it difficult to separate acceptable traditions from corruption (Nurliza et al., 2023; Sofianti, 2017).

By contrast, Islamic jurisprudence uses the concept of Hadaya al-‘Ummal, which strictly bans public officials from accepting gifts in their official roles, considering such gifts a form of ghulul (embezzlement) that compromises the trust inherent in public service (Qur’an 3:161; Al-Bukhari, 1993). This position differs from Indonesian law, which allows officials to receive gifts under certain conditions, provided they report them to the Komisi Pemberantasan Korupsi (KPK) within 30 days.

Most research has focused on these two frameworks separately, with studies on Hadaya al-‘Ummal highlighting its moral and spiritual basis, and those on Indonesian gratification stressing practical enforcement challenges in a culture where gift-giving is common (Karim et al., 2016; Sofianti, 2017). To bridge this gap, the present study directly compares Hadaya al-‘Ummal and Indonesian gratification laws across five key areas: (1) definition, (2) scope of recipients, (3) legal sanctions, (4) reporting mechanisms, and (5) handling of gifts.

This comparative approach aims to show how integrating Islamic ethical principles with Indonesia’s legal system could strengthen anti-corruption strategies, especially in predominantly Muslim societies. The findings may guide policymakers and officials in balancing cultural customs with the need for transparent and accountable governance.

1. **METHOD**

This study employs a qualitative comparative analysis to explore the similarities and differences between Hadaya al-‘Ummal in Islamic jurisprudence and gratification in Indonesian law. The choice of a qualitative comparative approach allows for an in-depth examination of the ethical, legal, and socio-cultural nuances between two distinct legal systems. This method is particularly suitable for exploring how both Islamic and Indonesian legal frameworks address the ethical concerns surrounding gift-giving by public officials.

**Research Design**

The research design is structured around a qualitative comparative framework, where legal and religious texts from both Islamic and Indonesian systems were analyzed to uncover the ethical and legal principles governing public officials’ acceptance of gifts. The comparative approach is essential for identifying the unique and shared features of the two systems, providing a basis for understanding how ethical principles from Islamic law can inform contemporary governance practices in Muslim-majority countries like Indonesia (Rajab, 2021; Karim et al., 2016).

Comparative legal studies, particularly those that involve both religious and secular systems, are valuable for understanding how different societies address similar issues such as corruption and public accountability (Rasyidin, 2017). By focusing on five key dimensions: definition of gift-giving, scope of recipients, legal sanctions, reporting mechanisms, and handling of received gifts, this research aims to provide a comprehensive understanding of both systems.

**Data Collection**

The data for this study were collected from a variety of sources, including primary Islamic legal texts, Indonesian legal documents, scholarly articles, books, and media reports of real-world cases. These sources were crucial in providing a comprehensive analysis of *Hadaya al-‘Ummal* in Islamic law and gratification under Indonesian law.

* Islamic Texts: Primary Islamic sources such as the Qur’an and Hadiths of Prophet Muhammad (PBUH) serve as the foundation for understanding the concept of *Hadaya al-‘Ummal* and Islamic ethics on gift-giving. Classical legal commentaries by scholars like Ibn Qudamah (1997) and Al-Nawawi (2005) were reviewed to examine how these principles have been applied historically in Islamic governance. Key Hadith collections, including Sahih Bukhari and Sahih Muslim, were refered to analyze Islamic perspectives on public officials' conduct and integrity (Al-Asqalānī, 1379).
* Indonesian Legal Documents: Indonesian law, particularly Undang-Undang No. 20 Tahun 2001, serves as the legal basis for addressing gratification. This study reviewed KPK guidelines on the reporting of gifts and analyzed legal precedents where public officials failed to report received gifts, leading to legal penalties. For instance, the case of Abdul Gani Kasuba illustrates the consequences of non-compliance with the legal framework (Detik.com, 2024).
* Scholarly Articles and Books: In addition to primary legal texts, the study relied on academic articles and books to explore the theoretical and practical implications of gift-giving in public service. These sources helped in drawing connections between the ethical principles of Islamic jurisprudence and the practical challenges faced in enforcing anti-gratification laws in Indonesia.
* Media Reports: Real-world cases were sourced from reputable newspapers and online news platforms to provide empirical evidence of how gratification laws are enforced in Indonesia. For example, media outlets such as *ANTARA* and *detik.com* reported on cases like Abdul Gani Kasuba and Dede Hasan Basri, where failure to report gifts led to asset confiscation and legal penalties (ANTARA, 2024; Detik.com, 2024).

This combination of legal texts, academic literature, and case studies allowed for a comprehensive comparison between *Hadaya al-‘Ummal* in Islamic jurisprudence and the concept of gratification in Indonesian law.

**Data Analysis**

The analysis follows a thematic comparative approach, focusing on five critical themes: (1) definition of gift-giving, (2) scope of recipients, (3) legal sanctions, (4) reporting mechanisms, and (5) handling of received gifts. These themes were identified through a close examination of both Islamic and Indonesian legal texts, allowing for a systematic comparison of the two systems.

* Definition of Gift-Giving: Analyzing how Islamic jurisprudence and Indonesian law define the concept of gift-giving in public service.
* Scope of Recipients: Identifying which public officials are subject to these regulations and exploring any exemptions or differences in scope.
* Legal Sanctions: Comparing the penalties imposed for accepting gifts, including spiritual, moral, and legal consequences in both frameworks.
* Reporting Mechanisms: Investigating the formal and informal systems for reporting gifts in both Islamic and Indonesian legal systems.
* Handling of Received Gifts: Reviewing the procedures for handling gifts once received, whether they must be returned to the public treasury or allowed to be retained under specific conditions.

**Validity and Reliability**

To ensure the reliability and validity of the data, this study adopted multiple strategies for cross-verifying sources and maintaining consistency across both Islamic and Indonesian legal frameworks. The use of diverse sources such as primary legal texts, academic literature, legal documents, and media reports help in strengthened the reliability of the findings.

The reliability of the data was enhanced by selecting authoritative and well-established sources in both Islamic and Indonesian legal contexts. The Islamic texts, such as the Qur’an and Hadiths, are foundational and universally accepted within Islamic jurisprudence, making them reliable references for the ethical principles of *Hadaya al-‘Ummal*. The scholarly interpretations by recognized Islamic jurists, such as Ibn Qudamah (1997) and Al-Nawawi (2005), further ensured that the interpretations used are consistent with the historical and contemporary application of Islamic law.

Similarly, the Indonesian legal documents, including Undang-Undang No. 20 Tahun 2001, are formal government publications that serve as the legal foundation for anti-corruption measures in the country. The reliability of real-world case studies was maintained by using credible news sources such as *ANTARA* and *detik.com*, which are established platforms for reporting legal and political developments in Indonesia. Scholarly articles and books from peer-reviewed journals and academic publishers also contributed to the reliability by offering well-researched, peer-validated perspectives on the topics discussed.

The validity of the data was ensured through a careful selection of sources that directly align with the study’s focus on gift-giving in public service. The primary Islamic texts, including the Qur’an and Hadith collections, were chosen for their relevance to *Hadaya al-‘Ummal*, the prohibition of public officials accepting gifts. In the Indonesian context, the selection of laws and KPK guidelines was guided by their specific focus on gratification and anti-corruption regulations.

Additionally, the study employed triangulation by using different types of data sources (legal texts, academic literature, and case studies) to validate the findings. For example, the legal framework of *Hadaya al-‘Ummal* in Islamic jurisprudence was cross-validated with case studies from both historical Islamic governance and contemporary Indonesian legal enforcement, such as the Abdul Gani Kasuba and Dede Hasan Basri cases. This approach ensured that the conclusions drawn from the study are both contextually and legally accurate.

Throughout the study, cross-verification was used to ensure consistency between theoretical findings and real-world applications. For instance, the ethical principles outlined in Islamic law were compared with the legal structures in place in Indonesia, allowing the study to validate whether ethical governance in Islamic contexts can be practically integrated into modern legal frameworks.

This rigorous approach to ensuring reliability and validity enhances the credibility of the study’s findings and provides a solid foundation for its conclusions.

**III. RESULT AND DISCUSSION**

This section provides a comprehensive comparison of *Hadaya al-‘Ummal* in Islamic jurisprudence and gratification in Indonesian law, structured around five core themes: (1) definition of gift-giving, (2) scope of recipients, (3) legal sanctions, (4) reporting mechanisms, and (5) handling of received gifts. Empirical data from Indonesia offer practical insights into how anti-gratification regulations operate on the ground, highlighting key similarities and differences between the Islamic and Indonesian legal systems.

***1. Definition of Gift-Giving***

**Islamic Jurisprudence**

In Islam, *Hadaya al-‘Ummal* denotes any form of gift or benefit conferred on a public official in the course of their duties, strictly prohibiting acceptance because it can compromise impartiality and weaken public trust (Al-Qarḍāwī, 1980; Faisol et al., 2023). The principle of *amanah* (trust) underpins this prohibition, emphasizing that holding public office is a communal responsibility rather than a personal privilege. As stated in the Qur’an:

“Whoever betrays [by taking unlawfully] will bring what he took on the Day of Resurrection.” (Qur’an 3:161)

Islamic traditions also highlight the hadith of Ibn al-Lutbiyah (Al-Bukhari, 1993), wherein the Prophet Muhammad (PBUH) rebuked a tax collector for accepting gifts during his official tenure. This incident established a clear precedent: any gift given due to one’s public position is considered *ghulul* (embezzlement) and undermines the ethical neutrality expected of an official. Scholars such as Ibn Qudamah (1997) and Al-Nawawi (2005) extend the prohibition to non-material favors, ranging from preferential treatment to future job prospects, warning that any form of undue advantage can create conflicts of interest and erode moral accountability. Consequently, *Hadaya al-‘Ummal* is seen as an ethical breach, with potential spiritual repercussions in addition to broader societal harm (Rajab, 2021).

**Indonesian Law**

Indonesian law adopts a more flexible stance by defining *gratification* as “any benefit received by public officials,” which may include money, goods, travel, discounts, accommodations, or services (KPK, 2015). Under Undang-Undang No. 20 Tahun 2001, these gifts are not immediately deemed unlawful; rather, they become illegal if not reported to the Komisi Pemberantasan Korupsi (KPK) within 30 days. Failure to report transforms the gift into *suap* (bribery), subjecting the official to legal penalties (Ersyafdi & Sianturi, 2018; Hamdani, 2023).

This classification recognizes Indonesia’s cultural context, where gift-giving is deeply woven into social and religious events such as Hari Raya (Bethesda, 2019; Salam, 2018). However, the broad scope of what counts as “benefits” poses regulatory challenges. Cases of intangible or non-monetary gratification such as sexual favors are harder to document and regulate (Hutagalung & Sap, 2024). Moreover, officials often struggle to discern whether a gift is culturally acceptable or a covert bribe, reflecting ongoing ambiguities in enforcement (Nurliza et al., 2023; Sofianti, 2017).

***2. Scope of Recipients***

**Islamic Jurisprudence**

In Islamic law, the ban on *Hadaya al-‘Ummal* applies to any individual performing a public duty, irrespective of their rank, title, or jurisdiction. Historically, the term *‘āmil* described tax collectors and local governors, but it is broadly interpreted to include all personnel entrusted with public tasks (Al-Bukhari, 1993; Ibn Qudamah, 1997). This inclusive definition ensures that everyone from high-ranking officials to minor functionaries is held to the same ethical standard.

A notable historical example is Khalifah Umar ibn al-Khattab’s policy of requiring officials to declare their assets at the beginning and end of their tenure, with any unexplained increase reverting to the *bait al-māl* (public treasury) (Anwar et al., 2006). This practice exemplifies the Islamic emphasis on rigorous accountability, aiming to prevent loopholes at any administrative level. The universality of this prohibition reinforces the notion that public service is a trust (*amanah*) rather than an avenue for personal gain (Al-Qarḍāwī, 1980).

**Indonesian Law**

Indonesian legislation likewise casts a wide net, covering public officials across various institutions, including ministers, local government leaders, civil servants, and employees of state-owned enterprises (KPK, 2015). Importantly, the law extends to the families of these officials, reflecting the reality that corruption can occur indirectly through relatives or close associates (Kompas, 2024).

Prominent cases illustrate how this broad scope operates in practice. For instance, Kaesang Pangarep and Bobby Nasution, both linked to high-ranking political figures, were invited by the KPK for clarification regarding alleged gratification (though no formal charges were brought) (Kompas, 2024). Similarly, in the case of Abdul Gani Kasuba, a former governor of North Maluku, failure to report gifts resulted in substantial legal repercussions, including asset seizure (detik.com, 2024). While this inclusivity strengthens anti-corruption efforts, deeply ingrained cultural norms around gift-giving frequently complicate uniform enforcement (Ersyafdi & Sianturi, 2018).

***3. Legal Sanctions***

**Islamic Jurisprudence**

In Islamic law, the legal consequences of accepting Hadaya al-‘Ummal focus primarily on moral and spiritual accountability. Accepting gifts in an official capacity is considered ghulul (embezzlement), a severe breach of trust (amanah) that incurs divine punishment in the Hereafter. The Qur’an warns, “Whoever betrays [by taking unlawfully] will bring what he took on the Day of Resurrection” (Qur’an 3:161), emphasizing the spiritual consequences of such actions.

Islamic jurisprudence also provides for discretionary punishment (ta‘zir) in cases of Hadaya al-‘Ummal, where the ruler or judge imposes penalties based on the severity of the offense and its impact on public welfare (Darsi & Husairi, 2019). Such punishments aim to restore public trust and deter further violations. Historically, public officials found guilty of embezzlement or gift-taking could face penalties ranging from public censure to dismissal, depending on the context and societal norms.

Scholars like Al-Nawawi (2005) emphasize the dual accountability of public officials: spiritual responsibility before God and social responsibility toward the public. This approach relies heavily on internalized ethics and the moral authority of religious leaders or rulers to enforce standards. While this framework ensures high moral rigor, it lacks the codified enforcement mechanisms present in modern legal systems, making it more challenging to address systemic corruption in complex governance structures (Faisol et al., 2023).

**Indonesian Law**

Indonesian law adopts a structured and enforceable approach to sanctioning public officials who fail to report gratification. According to Undang-Undang No. 20 Tahun 2001, any public official who does not report gifts within 30 days risks severe penalties, including imprisonment and fines. These sanctions are designed to ensure compliance with anti-corruption laws and deter potential abuses.

1. Imprisonment and Fines

Officials who fail to report gifts face imprisonment ranging from 1 to 20 years and fines between Rp50 million and Rp1 billion, depending on the severity of the case (KPK, 2015). For example, the case of Dede Hasan Basri, a former hospital director, illustrates the consequences of non-compliance. Basri’s failure to report gifts resulted in a prison sentence and significant financial penalties (ANTARA, 2024).

1. Asset Confiscation

Unreported or illicitly acquired assets are subject to confiscation. In the case of Abdul Gani Kasuba, a former governor of North Maluku, his failure to report gifts led to the seizure of properties worth millions (detik.com, 2024). This measure ensures that public officials cannot retain any benefits gained through unethical practices.

1. Judicial Precedents

High-profile cases such as that of Supreme Court Justice Gazalba Saleh highlight the strict enforcement of anti-gratification laws. Saleh was convicted for failing to report high-value properties, which led to a prison sentence and the forfeiture of assets (detik.com, 2024). These cases reinforce the importance of legal compliance and the consequences of violating anti-corruption laws.

While Indonesia’s legal framework emphasizes strict penalties to deter corruption, it faces challenges in enforcement, particularly in culturally sensitive cases. Cultural norms surrounding gift-giving often create ambiguities, making it difficult to determine whether certain gifts constitute bribery or are merely socially accepted gestures (Hamdani, 2023). Consequently, underreporting remains a persistent barrier to eradicating corruption at all levels of government (Ersyafdi & Sianturi, 2018; Nurliza et al., 2023).

***4. Reporting Mechanisms***

***Islamic Jurisprudence***

In Islamic governance, reporting mechanisms for gifts or personal benefits are rooted in ethical self-regulation rather than formalized systems. Public officials are expected to maintain the highest standards of personal integrity, guided by the principles of amanah (trust) and taqwa (God-consciousness). The absence of formalized reporting frameworks reflects a reliance on moral accountability and the community’s collective oversight.

Historically, examples of reporting and transparency exist in the practices of early Islamic leaders. Khalifah Umar ibn al-Khattab implemented a system requiring public officials to declare their wealth at the beginning and end of their service. Any unexplained increase in wealth was confiscated and returned to the bait al-māl (public treasury) to prevent corruption and ensure accountability (Anwar et al., 2006). This practice emphasized the principle that public servants are custodians of public trust and must remain free from undue personal gain.

The Prophet Muhammad (PBUH) also set a precedent for discouraging gift acceptance by public officials. In a hadith, he rebuked Mu‘adh ibn Jabal for accepting gifts without permission, stating: “Why didn’t he just stay in his father’s or mother’s home to see if he would receive gifts there?” (Al-Tirmizi, 1998). Such teachings emphasize the importance of public officials rejecting any gifts that could compromise their integrity, even without formal reporting mechanisms.

Islamic law thus relies on spiritual and moral deterrents to ensure compliance, with an emphasis on returning all gifts to the bait al-māl or declining them outright. While effective in fostering ethical behavior among devout individuals, this approach lacks the formalized structures needed to address systemic corruption in complex governance settings (Rajab, 2021).

***Indonesian Law***

Indonesian law incorporates formal and institutionalized reporting mechanisms to ensure transparency in gift acceptance. Under Undang-Undang No. 20 Tahun 2001, public officials are required to report any gifts or benefits to the Komisi Pemberantasan Korupsi (KPK) within 30 days of receipt. This process aims to provide clarity on whether the gift constitutes gratification or bribery.

1. Reporting Platforms

The KPK has developed online platforms and mobile applications to simplify the reporting process, increasing accessibility for public officials. These platforms allow officials to submit details about the gift, including its nature, value, and the context in which it was received. The KPK evaluates the report and determines whether the gift can be retained, returned, or confiscated (KPK, 2023).

1. Transparency and Compliance

In 2023, the KPK recorded 4,357 reports of gratification, including instances involving cash, travel benefits, and vouchers. This reflects the increasing awareness and usage of the reporting system among public officials. However, cultural factors, such as the acceptance of gifts during Hari Raya and other festive occasions, often lead to underreporting (Ersyafdi & Sianturi, 2018).

1. Legal Consequences for Non-Compliance

Failure to report gifts within the stipulated 30-day period results in legal consequences, including imprisonment, fines, and asset confiscation. High-profile cases, such as that of Abdul Gani Kasuba, illustrate the repercussions of non-compliance, where unreported gifts led to the confiscation of properties worth millions (detik.com, 2024).

Despite these formalized mechanisms, gaps remain in addressing non-monetary forms of gratification, such as sexual favors, which are often difficult to regulate and report (Hutagalung & Sap, 2024). This highlights the limitations of the current framework in adapting to evolving forms of corruption.

***5. Handling of Received Gifts***

**Islamic Jurisprudence**

In Islamic law, the handling of gifts received by public officials is unambiguous: all gifts must be returned to the bait al-māl (public treasury) or declined outright. This strict policy ensures that no personal benefit is derived from public service, reinforcing the principle of amanah (trust). The ethical framework is rooted in the teachings of the Prophet Muhammad (PBUH), who reprimanded public officials for accepting gifts in their official capacity.

The hadith of Ibn al-Lutbiyah sets a clear example. Ibn al-Lutbiyah, a tax collector, accepted gifts while carrying out his official duties. When he reported back to the Prophet, he explained, "This is for you, and this was gifted to me." The Prophet responded firmly, saying, "Why didn’t he stay at his father’s or mother’s house to see if he would receive gifts there?" (Al-Bukhari, 1993). This statement established the rule that any gifts given to public officials during their duties are not personal property but belong to the state. It highlights the principle that holding public office is a significant trust, and gifts received in this capacity are considered public assets.

Islamic scholars like Ibn Qudamah (1997) and Al-Qarḍāwī (1980) highlight that accepting gifts can affect a person’s neutrality and damage public trust. Even when gifts are given with good intentions, they can create a sense of obligation, which might lead to biased decisions. To avoid this, Islamic jurispundence requires all gifts received by public officials to be returned, ensuring no conflict of interest or misuse of power.

In the past, this principle was enforced through strict governance practices. Khalifah Umar ibn al-Khattab, known for his strong leadership, closely monitored the wealth of public officials. He confiscated any unexplained increases in their wealth, making sure that public servants remained accountable. This ensured that any benefits gained during their service were returned to the state (Anwar et al., 2006). This approach promoted a culture of governance focused on serving the public, not personal gain.

**Indonesian Law**

In contrast, Indonesian law allows for a more flexible approach to handling gifts. Public officials may retain gifts provided they are reported to the Komisi Pemberantasan Korupsi (KPK) within 30 days and deemed unrelated to the official’s duties. This conditional framework seeks to balance cultural practices, such as gift-giving during festive occasions, with the need for transparency and accountability (KPK, 2015).

1. Conditions for Retaining Gifts

Gifts reported to the KPK are evaluated to determine their relevance to the official’s duties. If the gift is deemed unrelated to the recipient’s public role, it may be retained. For example, gifts exchanged during cultural or religious celebrations are often considered permissible if they do not influence decision-making (Hamdani, 2023).

1. Confiscation of Gifts

Unreported or illicitly acquired gifts are classified as bribery and subject to confiscation under Undang-Undang No. 20 Tahun 2001. For instance, in the case of Abdul Gani Kasuba, a former governor of North Maluku, failure to report received gifts led to the seizure of properties worth millions (detik.com, 2024). Such measures aim to deter non-compliance and ensure that gifts are not used to manipulate public officials.

1. Challenges in Enforcement

The flexibility of the Indonesian system, while accommodating cultural norms, creates challenges in enforcement. Officials may exploit ambiguities to justify the retention of gifts, particularly in cases where the value or intent of the gift is unclear. Additionally, underreporting remains a significant issue, as many officials are reluctant to disclose gifts due to cultural sensitivities (Ersyafdi & Sianturi, 2018).

Table 1 summarize the differences and similarities between Hadaya al-‘Ummal and Indonesian gratification laws across the five key dimensions.

**Table 1: Comparison of Hadaya al-‘Ummal and Gratification in Indonesian Law**

**Across Key Dimensions**

|  |  |  |
| --- | --- | --- |
| Dimension | Hadaya al-‘Ummal  (Islamic Law) | Gratification  (Indonesian Law) |
| Definition | Prohibits all forms of gift-giving to public officials as ghulul (embezzlement). | Defines gratification broadly; gifts are acceptable if reported within 30 days. |
| Scope of Recipients | Applies universally to all public officials, regardless of rank. | Covers a wide range of officials, including their families. |
| Legal Sanctions | Relies on spiritual consequences and discretionary punishment (ta‘zir). | Imposes codified penalties, including imprisonment and fines. |
| Reporting Mechanisms | Relies on moral self-regulation and wealth declarations. | Requires formal reporting to the KPK through institutionalized platforms. |
| Handling of Gifts | All gifts must be returned to the bait al-māl. | Gifts can be retained if deemed unrelated to official duties and reported. |

*(Source: Author’s synthesis from multiple references)*

**IV. CONCLUSION**

This study shows that *Hadaya al-‘Ummal* in Islamic jurisprudence and *gratification* in Indonesian law share a common goal of preventing corruption, yet they employ different methods. *Hadaya al-‘Ummal*, founded on the concepts of trust and moral accountability, adopts a strict ban on officials accepting gifts, using personal ethics and communal oversight to discourage misconduct. Although this approach aligns well with communities guided by religious values, it may lack structured enforcement tools in more complex governance environments.

By contrast, Indonesian law, particularly through Undang-Undang No. 20 Tahun 2001, allows gifts under specific conditions, requiring that they be reported within 30 days to the KPK. While this model accommodates cultural traditions of gift-giving, it can create uncertainties that undermine consistent enforcement. Strict legal penalties exist, but underreporting and ambiguities about acceptable versus improper gifts remain ongoing challenges.

A key insight from this comparison is the potential advantage of merging Islamic ethical principles with a clear legal framework. Moral teachings can strengthen officials’ internal deterrence, while codified rules and penalties help standardize enforcement. Reducing cultural misunderstandings through public education and explicit guidelines could further clarify the boundary between harmless social customs and unethical inducements.

Despite the value of these findings, certain limitations should be noted. First, this study focuses primarily on textual and case-based evidence rather than quantitative data, potentially limiting the breadth of its conclusions. Second, variations in local customs and administrative structures may affect how these principles are put into practice, suggesting that more localized or region-specific research could offer deeper insights. Finally, exploring how emerging technologies such as mobile reporting apps or asset-tracking systems can enhance oversight remains an area for future investigation.

Looking ahead, studies in other Muslim-majority countries may reveal different strategies for aligning religious ethics with modern legal systems. In the long run, balancing moral conviction and institutional checks appears vital for maintaining public trust and promoting effective governance

**V. ACKNOWLEDGEMENTS**

An acknowledgement section may be presented after the conclusion, if desired. (12)

**VI. REFERENCES**

1. Al-Asqalānī, I. H. (1379). *Fatḥ al-Bārī Syarḥ Ṣaḥīḥ al-Bukhārī*. Dār al-Ma’rifah.
2. Al-Bukhārī, M. I. (1993). *Ṣaḥīḥ al-Bukhārī*. Dār al-Yamāmah.
3. Al-Naisabūrī, M. bin al-Ḥajjāj. (1955). *Ṣaḥīḥ Muslim*. Dār Ihyā al-Turāth al-Arabī.
4. Al-Nawawī, A. Z. (2005). *Minhaj al-Talibin*. Dār al-Fikr.
5. Al-Qarḍāwī, Y. (1980). *Al-Halāl wa al-Harām fī al-Islām*. al-Maktabat al-‘Ilmiyyah.
6. Al-Sijistānī, A. D. (n.d.). *Sunan Abī Dāwūd*. al-Maktabat al-Aṣriyyah.
7. ANTARA. (2024). Dede Hasan Basri convicted for failing to report gratification. *ANTARA News*. <https://www.antaranews.com/2024>
8. Anwar, S., Wahid, S. A., Ilyas, H., Azhar, M., Supriatna, S., Jandra, M. M., Inayati, E. S., Mas’udi, M., Zen, F., Abbas, A. F., Azhari, S., Wahid, W. G. A., & Dahwan, D. (2006). *Fikih Anti Korupsi: Perspektif Ulama Muhammadiyah*. In M. Ziyad, E. Mintarja, N. Achmad, & M. H. Basya (Eds.). Pusat Studi Agama dan Peradaban.
9. Bethesda, M. (2019). Reporting mechanisms in Indonesian anti-corruption law: Balancing transparency and flexibility. *Indonesian Law Review, 8*(2), 45–59.
10. Darsi, D., & Husairi, H. (2019). Ta’zir dalam perspektif fiqh jinayat. *AL-QISTHU: Jurnal Kajian Ilmu-Ilmu, 16*(2), 60–64. <https://doi.org/10.32694/010500>
11. Departemen Hukum dan HAM. (2008). *Undang-Undang No. 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi*. Jakarta: Departemen Hukum dan HAM.
12. Detik.com. (2024, February 1). Abdul Gani Kasuba convicted for failure to report gratification. *Detik*. <https://www.detik.com/2024>
13. Ersyafdi, I. R., & Sianturi, A. M. (2018). Pengaruh profesionalisme, kompetensi, dan dukungan organisasi terhadap kinerja akuntan forensik lembaga pemeriksa keuangan negara. *Jurnal Akuntansi dan Keuangan, 7*(2), 171–190. <https://doi.org/10.36080/jak.v7i2.770>
14. Faisol, N., Khusniyah, K., & Sahri, M. (2023). Gratification of public officials reviewed in perspective of Islamic law. *Tasyri' Journal of Islamic Law, 2*(2), 1–19.
15. Hamdani, H. S. (2023). Tindak pidana korupsi dalam bentuk gratifikasi. *Innovative: Journal of Social Science Research, 3*(2), 2946–2959. <https://doi.org/10.31004/innovative.v3i2.660>
16. Hanbal, A. bin M. (2001). *Musnad al-Imam Ahmad bin Hanbal*. Mu’assasat al-Risālah.
17. Hutagalung, S., & Sap, A. (2024). Sexual gratification as a form of corruption: Legal gaps in Indonesian anti-gratification laws. *Asian Journal of Corruption Studies, 13*(1), 56–73.
18. Ibn Qudamah, M. A. (1997). *Al-Mughni*. Dar Al-Fikr.
19. Karim, A., Rahman, A., & Yusoff, M. (2016). Ethical frameworks for governance in Islam: A study of *Hadaya al-‘Ummal* and its implications for contemporary public service. *Journal of Islamic Law and Ethics, 4*(1), 33–45.
20. Komisi Pemberantasan Korupsi (KPK). (2015). *Panduan Gratifikasi*. Jakarta: Komisi Pemberantasan Korupsi.
21. Komisi Pemberantasan Korupsi (KPK). (2023). *Laporan Gratifikasi Sepanjang Tahun 2022*. Jakarta: KPK.
22. Kompas. (2024, January 22). *Kaesang Pangarep and Bobby Nasution summoned by KPK over gratification allegations*. *Kompas News*. <https://www.kompas.com/2024>
23. Nurliza, V., Suprijatna, D., Ishaq, S., & Muhammad, A. (2023). Tanda terimakasih yang dapat berujung tindak pidana korupsi jenis gratifikasi. *Jurnal Hukum DE’RECHTSSTAAT, 9*(2), 120–131. <https://doi.org/10.30997/jhd.v9i2.8560>
24. Rajab, H. (2021). Modus operandi korupsi dan kaitannya dengan aparatur negara dalam hadis-hadis nabi dan perundang-undangan di Indonesia. *AL QUDS: Jurnal Studi Alquran dan Hadis, 5*(1), 99–116. <https://doi.org/10.29240/alquds.v5i1.1936>
25. Salam, R. (2018). Hadiah/gratifikasi dan suap sebagai pemahaman perilaku korupsi dalam perspektif administrasi publik. *Jurnal Ilmiah Manajemen Ekonomi & Akuntansi (MEA), 2*(3), 195–208. <https://doi.org/10.31955/mea.v2i3.611>
26. Sofianti, S. P. D. (2017). Survei atas pemahaman sekretaris desa terhadap gratifikasi. *RELASI: Jurnal Ekonomi, 13*(2), 224–237. <https://doi.org/10.31967/relasi.v13i2.115>
27. Transparency International. (2024). *Corruption Perception Index 2024*. Retrieved from Transparency International.