

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

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ABSTRACT: Corruption continues to undermine governance, economic growth, and public trust in Indonesia. This study compares the Islamic concept of *Hadaya al-'Ummal* which strictly prohibits public officials from accepting any gifts that might compromise their integrity with the Indonesian legal framework on gratification, which permits gift acceptance provided that such benefits are reported within a specified period. Employing a qualitative comparative analysis grounded in Principal-Agent theory, the research examines five dimensions: the definition of gift-giving, the scope of recipients, legal sanctions, reporting mechanisms, and the handling of gifts. Data were collected from classical Islamic texts, legislative documents, and recent empirical studies to offer a comprehensive perspective on how ethical principles and legal measures interact in the context of corruption control. The findings reveal that *Hadaya al-'Ummal* offers a clear ethical guideline rooted in Islamic teachings, yet its informal enforcement limits its practicality in modern public institutions. In contrast, while the Indonesian legal framework provides explicit sanctions and formal reporting channels, its broad definitions and cultural nuances result in ambiguities and inconsistent application. High-profile cases have highlighted these challenges and underscored the need for clearer definitions and more effective oversight. The study argues that an integrated approach that refines legal definitions improves reporting systems and promotes comprehensive bureaucratic reforms while maintaining ethical accountability is essential to reduce corruption. These insights have important implications for developing anti-corruption strategies that enhance transparency, accountability, and ultimately, public trust.

Korupsi terus mengganggu tata kelola pemerintahan, pertumbuhan ekonomi, dan kepercayaan publik di Indonesia. Studi ini membandingkan konsep *Hadaya al-'Ummal* dalam Islam yang secara tegas melarang pejabat publik menerima hadiah apapun yang berpotensi mengganggu integritasnya, dengan kerangka hukum gratifikasi di Indonesia yang mengizinkan penerimaan hadiah dengan syarat manfaat tersebut dilaporkan dalam jangka waktu tertentu. Menggunakan analisis komparatif kualitatif yang berlandaskan pada teori Principal Agent, penelitian ini mengkaji lima dimensi: definisi pemberian hadiah, ruang lingkup penerima, sanksi hukum, mekanisme pelaporan, dan penanganan hadiah. Data dikumpulkan dari teks-teks klasik Islam, dokumen legislatif, dan studi empiris terkini untuk memberikan perspektif komprehensif mengenai interaksi antara prinsip etika dan langkah-langkah hukum dalam pengendalian korupsi. Hasil penelitian menunjukkan bahwa *Hadaya al-'Ummal* menawarkan pedoman etika yang jelas yang berakar pada ajaran Islam, namun pelaksanaannya yang informal membatasi penerapannya dalam institusi publik modern. Sebaliknya, meskipun kerangka hukum gratifikasi di Indonesia menyediakan sanksi yang eksplisit dan saluran pelaporan formal, definisi yang luas serta nuansa budaya mengakibatkan ketidakjelasan dan penerapan yang tidak konsisten. Kasus-kasus profil tinggi telah menyoroti tantangan ini dan menekankan perlunya definisi yang lebih jelas serta pengawasan yang lebih efektif. Studi ini berargumen bahwa pendekatan terintegrasi yang menyempurnakan definisi hukum, meningkatkan sistem pelaporan, dan mendorong reformasi birokrasi komprehensif sambil menjaga akuntabilitas etika merupakan kunci untuk mengurangi korupsi. Temuan ini memiliki implikasi penting bagi pengembangan strategi anti-korupsi yang dapat meningkatkan transparansi, akuntabilitas, dan pada akhirnya, kepercayaan publik.

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

I. INTRODUCTION

Corruption is widely recognized as a major challenge that disrupts governance, impedes economic growth, and undermines public trust (Ahmed, 2018; Longe et al., 2024; Shaari et al., 2022; SLAMKOV, 2024; Spyromitros & Panagiotidis, 2022). It discourages innovation, reduces foreign direct investment, and increases the cost of goods and services. As corruption erodes the social fabric and weakens institutional integrity, nations experience slower development and diminished democratic processes (Ceschel et al., 2022; Trabelsi, 2024). Many countries suffer from the adverse effects of corruption, which compromises social justice and the rule of law (Al-Faryan & Shil, 2023). In Indonesia the problem is particularly severe. As the world's largest Muslim-majority country, Indonesia has experienced a notable decline in the Corruption Perceptions Index, dropping from 96th in 2021 to 115th in 2023 (Transparency International, 2024). The CPI gathers data from sources such as the World Bank's Country Policy and Institutional Assessment, the World Economic Forum's Executive Opinion Survey, and the Global Insight Country Risk Ratings to provide a detailed view of a nation's institutional and economic risk profile (Budsaratragoon & Jitmaneeroj, 2020). This decline reflects persistent issues of transparency and accountability in Indonesia's public sector.

A central issue contributing to corruption in Indonesia is the practice of gratification. In Indonesian law gratification refers to gifts or benefits given to public officials that if not reported can undermine their integrity and lead to conflicts of interest (Hamdani, 2023). Cultural norms surrounding gift-giving further complicate enforcement because these practices are deeply embedded in social customs and are often seen as expressions of friendship or respect (Nurliza et al., 2023). In contrast, Islamic jurisprudence offers a strict alternative through the concept of *Hadaya al-'Ummal*. This principle forbids public officials from accepting any gift in their official capacity because such acceptance is regarded as a form of embezzlement that violates the trust placed in them by society Al-Bukhari (1993) (Qur'an [3]: 161). Classical scholars such as Ibn Qudamah (1997) and Al-Nawawi (2005) have emphasized that this prohibition covers all forms of benefit that might compromise impartiality. Researchers such as Abdul Karim, Fazzan, and Zulqarnain (2016) have argued that *Hadaya al-'Ummal* provides a clear ethical guideline that helps maintain the integrity of public office.

Previous research has mostly examined *Hadaya al-'Ummal* and gratification independently. Studies on *Hadaya al-'Ummal* have focused on its moral and spiritual foundations (Al-Nawawi, 2005; Ibn Qudamah, 1997; Karim et al., 2016), whereas investigations into the Indonesian legal framework have underscored the practical challenges of enforcing gratification laws in a society where gift giving is common. Recent work suggests that integrating Islamic ethical teachings with Indonesia's legal framework could strengthen anti-corruption policies, particularly in Muslim-majority regions (Faisol et al., 2023). Nonetheless legal ambiguities remain concerning non-monetary forms of gratification such as sexual services, which are difficult to detect and prosecute (Rasjidi, 2023). Furthermore, studies have noted that despite the enactment of numerous laws and regulations corruption persists because current measures focus primarily on eradication rather than on prevention (Paranata, 2022; Yustia & Arifin, 2023). High-profile cases have drawn public attention to the difficulties of applying the law consistently across diverse cultural contexts. For instance, cases involving Dede Hasan Basri (Antara, 2024), Kaesang Pangarep and Bobby Nasution (Kompas, 2024), and Abdul Gani Kasuba (Detik.com, 2024) illustrate that ambiguities in legal definitions and reporting requirements can result in inconsistent outcomes and undermine accountability in the public sector.

The present study aims to compare *Hadaya al-'Ummal* and the Indonesian legal framework on gratification across five key dimensions: definition of gift giving, scope of recipients, legal sanctions, reporting mechanisms, and handling of gifts. By applying the Principal Agent theory and drawing on data from classical Islamic texts, legislative documents, and recent empirical studies, this research examines how conflicts of interest and information asymmetries contribute to corruption. The study seeks to bridge the gap between ethical accountability and legal enforcement in order to propose an integrated approach to reducing corruption in Indonesia.

II. METHOD

This study employs a qualitative comparative analysis to examine the differences and interactions between the Islamic concept of *Hadaya al-'Ummal* and the Indonesian legal framework of gratification. The analysis focuses on five predetermined dimensions: definition of gift giving, scope of recipients, legal sanctions, reporting mechanisms, and handling of gifts. This approach is well suited to explore both ethical principles and formal legal provisions in a context where traditional norms and modern regulatory practices coexist.

Data were collected from multiple sources. Primary data include classical Islamic texts such as the Qur'an and Hadith collections, along with authoritative commentaries by scholars such as Ibn Qudamah (1997) and Al-Nawawi (2005). These sources provide the foundational understanding of *Hadaya al-'Ummal*. On the legal side, primary documents comprise key Indonesian legislative texts, including Undang-Undang No. 20 2001 and guidelines issued by the KPI (2015, 2023). Secondary data were obtained from academic journal articles, books, reports, and news sources. The use of diverse sources enabled triangulation, thereby increasing confidence in the study's findings.

The study adopts the Principal Agent theory as its theoretical framework (Jensen & Meckling, 1976). This theory explains the conflict that may arise when public officials, acting as agents, pursue personal interests due to information asymmetries even though the public entrusts them, the principals. The framework emphasizes the need for appropriate incentive systems and oversight mechanisms to align the actions of public officials with the interests of society. In this study, the theory is used to examine how differences between the moral guidelines of *Hadaya al-'Ummal* and the conditional permissions provided by Indonesian law may contribute to corruption.

For data analysis, the study employed a systematic categorization approach based on the framework described by Miles et al. (2014), which involves three stages: data reduction, data display, and conclusion drawing. In the data reduction stage, relevant texts and documents were organized into five predetermined themes. The data display stage involved arranging the findings into comparative thematic matrices that allowed for direct contrasts between *Hadaya al-'Ummal* and gratification. In the final stage, the conclusion drawing synthesized the insights into recommendations for improving corruption prevention in public service. This structured approach ensures that the analysis is systematic and transparent, addressing concerns for methodological clarity and consistency.

III. RESULT AND DISCUSSION

This study compared the Islamic concept of *Hadaya al-'Ummal* with the Indonesian legal framework on gratification by examining five predetermined dimensions: definition of gift giving, scope of recipients, legal sanctions, reporting mechanisms, and handling of gifts. Drawing on a wide range of sources including classical Islamic texts, legislative documents, judicial decisions, and recent empirical studies, the analysis reveals both convergences and divergences in how these two frameworks address corruption. The

following discussion presents key findings for each dimension and explores their implications for reducing corruption and improving public governance in Indonesia.

Definition of Gift Giving

Within Islamic jurisprudence, *Hadaya al-'Ummal* is understood as any gift or benefit conferred upon a public official that might compromise the trust placed in them. Classical scholars emphasize that accepting such benefits violates the principle of *amanah*, or trustworthiness, which is fundamental to public service. For example, Ibn Qudamah (1997) and Al-Nawawi (2005) argue that any benefit, whether monetary or non-monetary, that creates obligations capable of biasing official decisions is impermissible. The Qur'an, particularly in verse 3:161, and the authentic Hadiths underscore that receiving gifts in an official capacity may lead to moral decay and, ultimately, to corrupt practices (Al-Bukhari, 1993). Karim et al. (2016) further note that *Hadaya al-'Ummal* encompasses a broad range of transactions, including *sedekah* and *hibah*, where the underlying moral intent is critical. Salam (2018) adds that while charitable acts such as *sedekah* are encouraged when performed for altruistic purposes, the same practice becomes ethically problematic when the recipient is a state official who is expected to remain impartial.

In contrast, the Indonesian legal framework defines gratification as any gift or benefit given to public officials but permits acceptance provided that the gift is reported within a specified period, typically thirty days, to the KPK (2023). However, research indicates that this legal definition is often broad and ambiguous. Nurliza et al. (2023) report that public officials may have difficulty distinguishing between culturally acceptable tokens of respect and gifts that could potentially influence decision-making. Paranata (2022) observes that such imprecision in legal definitions contributes to inconsistent enforcement practices, and Koeswayo et al. (2024) confirm that ambiguous definitions create opportunities for misinterpretation and underreporting. Moreover, while *Hadaya al-'Ummal* provides a clear ethical directive, Ahmed (2018) contends that Islamic ethical principles, though compelling, often lack the formal mechanisms necessary for their practical application in modern bureaucracies. Rasjidi (2023) further highlights those non-monetary forms of gratification, such as sexual services, present additional challenges in legal detection and prosecution, complicating efforts to maintain clear boundaries.

Scope of Recipients

The Islamic ethical approach applies a universal prohibition on the acceptance of gifts by all public officials, regardless of rank or position. Classical texts consistently assert that the duty of trust extends to every level of public service (Al-Nawawi, 2005; Ibn Qudamah, 1997). This universal application is intended to ensure that all officials are held to the same high ethical standard, thereby safeguarding public interest. Ahmed (2018) notes that such a comprehensive standard is essential for maintaining the integrity and impartiality of public service.

In contrast, the Indonesian legal framework extends its scope beyond individual public officials by also considering indirect benefits received by family members or close

associates. This broader definition is designed to capture forms of gratification that occur indirectly; however, it often results in practical challenges. Yustia & Arifin (2023) report that an expansive definition can create uncertainty among public officials regarding which benefits should be reported. Koeswayo et al. (2024) indicate that this uncertainty leads to inconsistent reporting practices, thereby weakening the overall effectiveness of anti-gratification measures. Additionally, cultural expectations play a significant role. As Nurliza et al. (2023) explain, many gifts are perceived as normal expressions of goodwill rather than as potential inducements for corruption, which further complicates the enforcement process.

Legal Sanctions

Within Islamic jurisprudence, the consequences for violating *Hadaya al-'Ummal* are primarily moral and spiritual rather than legal in the conventional sense. The Qur'anic teachings and Hadiths serve as moral guidelines, warning public officials that accepting gifts in violation of ethical norms incurs severe spiritual consequences. Al-Qarḍāwī (1980) explains that such moral accountability is intended to foster an internal sense of responsibility and deter corrupt behaviour through the fear of divine retribution. However, while this ethical framework is powerful in theory, its reliance on personal and communal accountability may be less effective within large and complex modern bureaucracies (Al-Nawawi, 2005; Ibn Qudamah, 1997).

On the other hand, the Indonesian legal framework offers explicit sanctions for noncompliance with gratification reporting requirements. Under Undang-Undang No. 20 2001, public officials who fail to report received gifts face penalties such as fines, imprisonment, or asset confiscation (Hamdani, 2023). This codified approach is designed to produce tangible consequences for corrupt behaviour. Yet, as Schultz (2010) notes, even strict legal sanctions may lose their impact if cultural norms normalize gift-giving. Yustia & Arifin (2023) further argue that punitive measures alone are insufficient; effective anti-corruption efforts require comprehensive bureaucratic reforms that promote transparency and accountability. Research by Junaidi et al. (2024) on fraud detection in public sector institutions reinforces the idea that a combination of legal enforcement and technological innovation enhances overall accountability (Naidoo et al., 2019).

Reporting Mechanisms

In the Islamic framework, formal reporting mechanisms are not established because accountability is enforced through personal ethics and community oversight. Traditionally, Islamic governance relied on the principle of self-disclosure where public officials were expected to declare their assets and benefits, and community members played an active role in monitoring behavior (Ibn Qudamah, 1997). This informal system served to maintain ethical standards and prevent corruption through social pressure and the fear of spiritual accountability.

In contrast, the Indonesian legal framework mandates that public officials report any received gratification within thirty days to the KPK (2023). To facilitate this process, digital reporting platforms have been implemented to enhance transparency and

accountability. However, the effectiveness of these formal systems is often undermined by cultural practices. During religious and cultural celebrations, gift-giving is regarded as a customary practice and may not be reported because it is viewed as a normal social exchange (Nurliza et al., 2023). Paranata (2022) observes that such inconsistent reporting diminishes the deterrent effect of legal sanctions, as ambiguity regarding what constitutes a reportable gift creates gaps between legislative intent and practical enforcement.

Handling of Received Gifts

Handling of received gifts is another area where the two frameworks diverge. In Islamic practice, any gift received by a public official in the course of their duty must be returned to the public treasury. This strict directive is intended to prevent personal enrichment from public office and to preserve the integrity of public service (Al-Nawawi, 2005). Ahmed (2018) underscores that the clarity of this directive has historically contributed to maintaining public trust by eliminating conflicts of interest.

In contrast, Indonesian law permits public officials to retain gifts if they are reported within the designated timeframe and if the gift is deemed not to influence their official duties (Hamdani, 2023). While this conditional approach seeks to respect cultural traditions, it often results in ambiguity. Yustia & Arifin (2023) report that such flexibility leads to inconsistent enforcement practices. For instance, smaller tokens of appreciation may be overlooked, whereas larger or ambiguous gifts may be interpreted differently by officials. Koeswayo et al. (2024) note that these inconsistencies weaken anti-corruption measures by creating loopholes that corrupt practices can exploit. In addition, nonmonetary forms of gratification, including sexual services, further complicate the legal landscape, as these are difficult to monitor and prosecute (Coleman et al., 2024; Rasjidi, 2023). Table 1 summarizes 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	<i>Hadaya al-'Ummal</i> (Islamic Law)	Gratification (Indonesian Law)
Definition	Prohibits any gift or benefit that might compromise public trust, providing a clear ethical directive based on religious teachings (Al-Nawawi, 2005; Ibn Qudamah, 1997; Karim et al., 2016).	Defines gratification as any gift or benefit given to public officials but permits acceptance if reported within a specific period, usually thirty days (Hamdani, 2023; Nurliza et al., 2023).
Scope of Recipients	Applies universally to all public officials regardless of rank, emphasizing a strict moral obligation to maintain impartiality	Extends beyond individual public officials to include indirect benefits received by family members or close

	(Ahmed, 2018; Al-Nawawi, 2005; Ibn Qudamah, 1997).	associates, which can create ambiguity (Yustia & Arifin, 2023).
Legal Sanctions	Relies on moral and spiritual accountability without formal legal penalties, deterring corruption through religious teachings and the expectation of divine retribution (Al-Bukhari, 1993).	Provides explicit legal sanctions such as fines, imprisonment, and asset confiscation for noncompliance with reporting requirements (Hamdani, 2023; UU No.20, 2001).
Reporting Mechanisms	Lacks formal reporting channels; accountability is maintained through personal ethics and community oversight (Ibn Qudamah, 1997).	Mandates that public officials report received benefits within thirty days to the <i>Komisi Pemberantasan Korupsi</i> , supported by digital reporting platforms KPK (2015, 2023).
Handling of Gifts	Requires that any benefit received in an official capacity be returned to the public treasury to prevent personal enrichment (Al-Nawawi, 2005).	Allows public officials to retain gifts if reported and determined not to influence their duties, though this conditional approach can lead to inconsistencies (Hamdani, 2023).

High-profile cases involving Dede Hasan Basri, Kaesang Pangarep, and Abdul Gani Kasuba further illustrate the practical challenges associated with the Indonesian legal framework. These cases highlight how ambiguities in definitions and reporting requirements have led to inconsistent judicial outcomes and underscore the need for clearer guidelines and enhanced oversight (Antara, 2024; Detik.com, 2024; Kompas, 2024).

IV. CONCLUSION

Studi ini menunjukkan bahwa baik larangan etis *Hadaya al-'Ummal* maupun kerangka hukum gratifikasi di Indonesia tidak cukup untuk menekan korupsi. Analisis komparatif atas lima dimensi utama definisi pemberian, cakupan penerima, sanksi hukum, mekanisme pelaporan, dan penanganan hadiah mengungkap bahwa *Hadaya al-'Ummal* menetapkan standar etis yang jelas, tetapi lemah dalam penegakan. Sebaliknya, hukum Indonesia memiliki sanksi dan mekanisme pelaporan formal, namun definisi yang luas dan faktor budaya menyebabkan ketidakjelasan dan inkonsistensi. Korupsi berakar pada interaksi kompleks antara budaya, etika agama, dan hukum modern. Upaya anti-korupsi yang berfokus pada hukuman perlu diimbangi dengan reformasi birokrasi untuk

meningkatkan transparansi dan akuntabilitas. Rekomendasi kebijakan mencakup perbaikan definisi gratifikasi, penguatan sistem pelaporan digital, reformasi birokrasi, serta pembentukan komite pengawas independen yang melibatkan pakar hukum, ulama, dan masyarakat sipil. Pemanfaatan teknologi seperti analitik data besar juga dapat meningkatkan deteksi fraud. Keterbatasan studi ini meliputi dominasi data kualitatif serta cakupan literatur yang terbatas. Penelitian lanjutan dengan metode campuran dan studi longitudinal diperlukan untuk mengevaluasi efektivitas pendekatan terintegrasi ini, termasuk perbandingan dengan negara mayoritas Muslim lainnya. Dengan pendekatan yang menyatukan akuntabilitas etis dan hukum yang tegas, Indonesia dapat membangun tata kelola yang lebih transparan dan demokratis.

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