

## Gratification Prevention and Control in PT PJB Ubjom Pacitan

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**ABSTRACT:** *The practice of gratification has become commonplace in the corporate environment. To prevent gratification practices, a Gratification Control Unit was formed within PT PJB UBJOM Pacitan. With the establishment of the Gratification Control Unit, it is hoped that it can prevent and control gratification practices at PT PJB UBJOM Pacitan which incidentally is one of the subsidiaries of the State Electricity Company, which is part of the State-Owned Enterprises. This study aims to explain the basis of gratification control within the company and to find out how the practice of gratification control at PT PJB UBJOM Pacitan. This study uses a normative and empirical juridical approach, which is the relationship between statutory provisions and the implementation mechanism in the company. Prevention and control efforts that have been carried out are in the form of establishing a code of conduct between employees and stakeholders inside and outside the company. The field that plays a role in this gratification action is MMR (Quality and Risk Management), with socialization among parties within the company.*

Praktik gratifikasi sudah menjadi hal yang lumrah di lingkungan perusahaan. Sebagai upaya dalam pencegahan praktik gratifikasi maka dibentuklah Unit Pengendalian Gratifikasi di lingkungan PT PJB UBJOM Pacitan. Dengan dibentuknya Unit Pengendalian Gratifikasi diharapkan dapat mencegah dan mengendalikan praktik gratifikasi di PT PJB UBJOM Pacitan yang notabene merupakan salah satu anak perusahaan dari Perusahaan Listrik Negara yang menjadi bagian dari Badan Usaha Milik Negara. Tujuan penelitian ini adalah menjelaskan landasan pengendalian gratifikasi di lingkungan perusahaan serta mengetahui bagaimana praktik pengendalian gratifikasi di PT PJB UBJOM Pacitan. Metode dalam penelitian ini menggunakan pendekatan yuridis normatif dan empiris, yang merupakan hubungan antara ketentuan perundang-undangan dan mekanisme pelaksanaan di perusahaan. Upaya pencegahan

dan pengendalian yang telah dilaksanakan berupa terbentuknya kode etik (code of conduct) antara pegawai dengan stakeholder di dalam maupun di luar lingkungan perusahaan. Bidang yang berperan dalam penindakan gratifikasi ini adalah MMR (Manajemen Mutu dan Resiko) dengan sosialisasi kepada pihak dalam perusahaan.

**Keywords:** *Gratification Practice, Gratification Prevention, Gratification Control.*

## I. INTRODUCTION

Gratification is one thing that must be avoided and prevented because this harms the system in an agency and has a detrimental effect on services in an agency or company (Lalu, 2019). Of course, this must be stopped or eradicated to create a neutral and wise public service (Sunarto, 2017). Implementing enforcement still has many obstacles because every gift is considered natural and is labelled as social cohesion in a particular bond or relationship (Mulyono, 2016).

Along with government regulations that are increasingly developing according to changing times. So the company must provide solutions to problems in running the company's system, one of which is gratuity (Meyrina, 2018). This is, of course, to maintain the company's integrity to run a quality and competitive business. In addition, to develop Human Capital productivity for sustainable company growth. In the Good Corporate Governance values, some points are expected to be applied in the company environment, including Integrity and Business Excellence (Zakariyah, 2016).

Integrity is a guideline in which every team member must always uphold ethics, trust and honesty in their work. Besides that, every team member is also required to promote behaviour that is by the standards and rules that have been set. While Business Excellence is intended as employees can implement best practices in running a business in managing and achieving company goals by being customer-oriented, business thinking and taking measurable risks, being innovative, adaptive and value-added (Maradona, 2021).

Some things that become the target of the existence of gratification are the auction of goods or services. This is intended to influence the implementing team to win specific tenders or auctions, potentially causing a loss of professional attitude. Of course, this activity is very unethical to be carried out within the scope of a state-owned company. Therefore, controlling and preventing gratification is necessary, especially in PT PJB UBJOM and PLTU Pacitan. PT PJB UBJOM and PLTU Pacitan are companies engaged in the operation and maintenance business.

PT PJB is a subsidiary of the State Electricity Company, which is part of the State-Owned Enterprises. Several corporate cultures are essential to a series of corporate governance systems in its management. Good Corporate Governance (GCG) is one of the corporate cultures being enforced. This culture strongly supports the existence of ethics and healthy business development, which in its application this principle leads to how to control the company in giving its responsibilities to stakeholders and stakeholders. As part of a State-Owned Enterprise, many things become essential at PT PJB to create excellent and orderly

corporate governance as expected. Good Corporate Governance (GCG) was created to manifest a company's commitment. It also includes things in it that are interrelated in the fields that exist in PT PJB.

There should be a lot of vendors or third parties who are members of this service business unit. It is feared that the company's personnel who receive the gratuity will fall into other corrupt practices. This kind of thing will encourage company personnel to be unprofessional, not objective and not carry out their duties as well as possible. Gratification in the law can be considered as giving bribes related to the position or affecting the process and results in decision-making.

## II. METHOD

The method in this study uses a normative and empirical juridical approach. The normative juridical process is guided by Gratification Law Number 31 of 1999, amended by Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, which includes gratuities (Asikin, 2016). Then the empirical juridical approach is to conduct descriptive research and analyze the legislation, which is processed by adjusting/comparing the facts in the company environment (Samsu, 2017). The location of this research is PT PJB UBJOM and PLTU Pacitan, which have implemented gratification control practices. This study uses data collection techniques by interviewing resource persons from the PJB UBJOM Inspectorate and PLTU Pacitan, especially the Gratification Control Unit (UPG) of PJB UBJOM and PLTU Pacitan directly (Herdiansyah, 2011).

PT PJB UBJOM and PLTU Pacitan, which have implemented gratification control practices within the company, are exciting programs that must be understood as a form of the role and efforts of agencies or companies in supporting the government in preventing and practising corruption in a company. This research also provides insight into knowing more about all types of gratification as well as reporting procedures and things to do when experiencing and seeing things around that lead to gratification practices (Zainuddin, 2010);(Ikhwan, 2021).

## III. RESULT AND DISCUSSION

### *Foundations and Objectives of Gratification Control in the Company*

Gratification is a reward, gift, or gift given to a public or government institution that has helped facilitate a person's affairs so that he gets certain benefits. Gratification is not a criminal act of corruption because the notion of gratification is neutral (Easter, 2014), as the elaboration of Article 12B Paragraph (1) of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Non-Criminal Corruption, namely (Dulang, 2019);

"Giving broadly includes providing money, goods, rebates (discounts), commissions, interest-free loans, travel tickets, lodging facilities, tourist trips, free medical treatment, and other facilities. The gratification is received domestically and abroad and carried out using or without electronic means."

Thus, it can be concluded that the definition of gratification is not a criminal act; the gift is voluntary and can be given to anyone.

Although gratification is voluntary, on the other hand, it has a risky impact. Because the habit of giving gratification can trigger good prejudice by the parties to the relationship (Astuti, 2015). Prejudice caused by gratification or bribery causes perspective if every project that has been appropriately budgeted is the official responsible for allotments for professional performance. Suppose a business person finds this prejudice under the pretext of adding a nominal amount to a project's budget. In that case, it is feared that it will harm the state because the potential price between goods and services will be too expensive or of low quality with a high price (Yulius, 2018).

Understanding gratification and bribery in society are difficult to distinguish. Each transaction provides a valuable object in return for an agreement. Rewards are a measure of the difference between gratification and bribery. Bribes occur when the reward is a condition if the transaction is successful (Rusadi et al., 2019). At the same time, gratuities are obtained voluntarily by vendors in the hope that benefits will come in the future (Andiko, 2016). Occasionally, gratification is interpreted as a proper thank you, even though the gift arises from one's position (Rasyidin, 2016).

Provisions regarding gratuities considered bribes as regulated in Articles 12B and 12C of Law no. 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, and gratification is different from bribery. This needs to be emphasized because there is still confusion in interpreting perceptions that consider gratification as another form of bribery or even equate the meaning of gratification and bribery. Another term for gratification is a form of giving gifts or rewards from someone who has a relationship or is having business in a government institution or business entity to obtain profits or obtain compensation for services that will help his work and make it easier for someone to get what is expected (Kesuma & Ali, 2018).

The criminalization of gratification became known in Indonesia in 1971 with the enactment of Law Number 3 of 1971 concerning the Eradication of Corruption Crimes. In this Law, Article 1 letter (e) regulates the obligation to report, accept gifts, or promises which are also held in Articles 418, 419, and 420 of the Criminal Code Law. in conjunction with Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption (UU Tipikor), specifically Article 12B paragraph (1) concerning the regulation of gratuities considered bribes (Easter, 2014).

In Article 12B, a Civil Servant or State Administrator who receives gratification is considered to have committed a bribe if the payment is related to his position and contradicts his obligations or work. Establishing this gratification regulation can potentially negatively impact and be misused, especially in the aspect of public services. To prevent it, they formed legislation on corruption.

The regulation and mention of more specific gratifications have been known since the enactment of Law no. 20 of 2001 concerning Amendments to Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption (UU Tipikor). The law obliges civil servants or state administrators to report any activity considered gratification to the

KPK, whether within the government, agency or company. If the gratuity thought a bribe is not reported to the KPK, then there is a risk of violating the law in both the administrative and criminal domains. Thus, gratification is a gift from one person to another (state official/state official) as a reward for an act done or not done that benefits the gift giver. This understanding is an understanding of bribery; the only difference is the meeting of the mind. Namely, bribery has an agreement or intention and request from the bribe recipient. This event can occur at the beginning and is usually done before the action is carried out. Whereas in gratification, usually, the gift initiative comes from the gift giver as a return of gratitude and a sign of appreciation for the help he has received. However, what is prohibited in gratification cases is receiving gifts, not giving gifts.

Law reform is a preventive measure the government takes in dealing with corrupt practices within the company. In addition, the government also reforms laws and regulations that become a gap for the occurrence of KKN in the fields of economy, politics, banking, code of ethics and so on. Thus, the government hopes that all companies will have integrity in carrying out repairs, services and an environment free from corruption.

The emergence of gratification is caused by the will and ambition to seek profit by involving other people. Both parties, the giver and recipient of gratification, have reasons to establish specific relationships to smoothen their goals. In essence, the correlation between members of the community is a common thing. However, it becomes a problem if the correlation is more specific to one of the parties related to the public interest, which has the same rights (Santoso, 2013).

The meaning of gratification can be divided into two, namely, positive and negative connotations. The gratification that has a positive sense is when someone gives something to another person without any return or any strings attached, which is given sincerely without expecting anything from the recipient. At the same time, gratification, which has a negative meaning, is when someone gives something with a specific purpose that has been planned or according to what is expected. This has been entrenched both among government agencies, companies and other sectors. For Indonesian people, who are known for their lousy attitude when given, this can be a way to determine a decision or policy. Therefore, every gift to certain officials or holders of certain powers is suspected as a practice of gratification.

Gratification is not damaging as long as there are no other aims and objectives for civil servants or state administrators. Gratification states that giving gifts in the form of money, goods, discounts or gratuities received by state officials is one source of causes for conflicts of interest that affect professionalism and can influence a decision. Conflicts of interest that are not appropriately handled can potentially encourage corruption. A row of interest is a situation where a state administrator with power and authority based on laws and regulations is suspected of having a personal interest in any use of his head so that it can affect the quality and performance that should be. This conflict of interest is feared to result in undesirable things such as disruption of team member independence and objectivity.

While gratification, which means giving, which is neutral, is distinguished from a gift related to position and contrary to the obligations or duties of the recipient or bribe, it is clear that the criminalization of gratification is a form of criminalization of the cultural value of reciprocity. The principle of exchange that is prohibited in the criminal act of gratification is giving back in the form of gifts to civil servants or state officials or the person in question can assist in carrying out their mission, especially if the return in the condition of facilities is related to their work, position or influence.

Cultural values in Indonesia, such as the principle of reciprocity, are part of the traditional values in society which will massively form a value system of tolerance and cooperation or something very natural to strengthen friendship. This cultural value system colours the social structure of society in the life of the nation and state. Giving gifts that are criminalized as a criminal act of gratification, one of the modes of the role of corruption, is a manifestation of the cultural value of reciprocity. However, in the perspective of criminal law, giving such gifts is seen as a crime that leads to corrupt practices.

For Indonesian people, who are known for their lousy attitude when given, this can be a way to determine a decision or policy. Therefore, every gift to certain officials or holders of certain powers is suspected as a practice of gratification (Chaerudin, 2008). Acceptance of gratuities by state officials or civil servants and their families in a private event or accepting the provision of certain unreasonable facilities will eventually become a habit affecting the state officials or civil servants concerned. Many think that the gift is just a sign of gratitude and is considered something natural. However, the facility must be watched to control and prevent criminal acts of gratification within the company. Gratification can be divided into acceptable and unacceptable gratifications.

Gratifications that should not be accepted are gratuities that can influence decisions and relate to specific positions. For example, giving certain goods, an amount of money, discounts, free tickets, or particular parcels for certain people only means that they are not generally accepted. The Corruption Eradication Commission (KPK) has suggested reporting every gift, referred to as gratification, especially now that an online reporting system makes the reporting process more accessible. This is an effort to create a clean, corporate culture, or it can also be done offline according to established procedures, in contrast to the allowed gratifications, namely gratifications related to kinship, such as giving gifts on holy days, birthdays or for purposes outside of work and do not involve professionalism.

According to the researcher, presumptive actions do not meet the requirements to be categorized as criminal acts. There are several categories of criminal acts, namely regarding behavioural norms. The norm of behaviour is a rule that determines behaviour, whether the behaviour is considered appropriate or not, including what behaviour is expected of others. Various models around us influence our daily behaviour. This behaviour then becomes a legal action if it is stipulated in legal standards. If this behaviour has been determined as a legal act, then the action will be limited by positive and negative sanctions.



Substantially, the recipient of gratification can be considered an act against the law. Whether or not the punishment is appropriate depends on the existence of a procedural, administrative report. Article 12C is regarded as one of the reasons that can eliminate the criminal nature (Hartanti, 2008). When this cannot be categorized as an element against the law, the recipient cannot be punished. This means that it contains the introductory provisions of no crime without a character which is considered against the law (Arief, 2011).

Gratification must be reported in whatever form it is received by state officials or certain officials related to the position or work-related so that it can influence decisions. The gratification is an acceptance prohibited by Article 12B of Law No. 20/2001, which states that gratification is contrary to the obligations or duties of state officials. Article 16 of Law Number 30 of 2002 concerning the Corruption Eradication Commission also obligates state officials to be consistent and honest in reporting each receipt of gratuities. From this, the gratification that must be said is the gratuity referred to in Article 12B of Law No. 20 of 2001, namely gratification that is considered to lead to bribery.

Some examples of gratuities that must be reported are as follows:

- a. Gratification given to company employees as a thank you from third parties or vendors related to the process of procurement of goods and services in connection with being selected in the auction;
- b. Gratuities received by company employees from third parties who are business partners, travel agencies, hotel tickets, flights, insurance companies and other consulting office companies for ongoing cooperation;
- c. Gratification in connection with promotions and new positions of employees carried out as a sign of introduction;
- d. Opportunities or benefits include percentages or rebates to company employees and are not generally applicable;
- e. Gratification received by company employees in the activities of a wedding party from a third party whose value exceeds the value of the reasonable limit or the standard of a significant discount;
- f. Receipts in the form of special discounts (discounts) that do not generally apply when company employees carry out their duties (buying goods);
- g. The gratuity received is related to the implementation of the duties and obligations of the company's employees at the place of a third party outside the legal agreement entitled to receive it.

Any treatment of gratification not by the provisions stipulated in the legislation must be rejected. However, if the situation at that time makes it impossible for the team member of the company concerned to refuse it, then the gratuity is possible to be accepted, provided that the Gratification Control Unit (UPG) continues to report it to the Gratification Control Unit (UPG) no later than fifteen working days later by the Gratification Control Unit (UPG) will be forwarded to the KPK.

Provisions concerning reporting of gratuities should be universally treated because the scope of this gratification is vast in meaning. This is so that every gratuity recipient who reports to the KPK does not make the KPK reluctant to carry out an investigation or not process the recipient of the gratification. The formulation of gratification should be formulated comprehensively that regulates the recipients and givers of gratification and integrates these regulations in a comprehensive and concrete rule. So in applying sanctions, they have written power which will achieve the principle of equality and balance. Each giver and recipient of gratification can be subject to the same legal consequences as the principles of justice and legal certainty.

The situations where it is not possible to refuse are as follows:

- a. Gratification is not received directly
- b. If the company team member does not know the implementation of the gift, also does not know the time and location of the gratuity given and does not know the identity and address of the third party who gave it.
- c. If the recipient has doubts about the qualifications of the gratuity received.

Furthermore, the report on receipt of gratification to UPG will be forwarded to the Corruption Eradication Commission by this Gratification Control Guidelines and other applicable provisions.

Gratification activities within the company will cause an imbalance in determining a decision, and it is also feared that it will cause a gap between one party and another. This condition proves that when a violation occurs, it will lead to more and more practices at all levels. It also deals with morals and honesty in complex affairs. In addition to these provisions, several things must be considered in distinguishing which ones are included in the gratification category (Bahri, 2015).

Thus, the formulation of this gratification should be formulated comprehensively regarding the issue of the giver and recipient of gratification as a complete rule so that in the case of the application of sanctions, it can refer to one Article that regulates it. This impacts the principles of balance and justice, where the perpetrators can be held accountable for their actions before the law.

### ***Gratification Control Practices in PT PJB UBJOM and PLTU Pacitan***

PT PJB UBJOM and PLTU Pacitan are companies engaged in the operation and maintenance business. There should be a lot of vendors or third parties who are members of this service business unit. It is feared that the company's personnel who receive the gratuity will fall into other corrupt practices. This kind of thing will encourage company personnel to be unprofessional, not objective and not carry out their duties as well as possible. Gratification in the law can be considered as giving bribes related to the position or affecting the decision-making process.

PT PJB UBJOM and PLTU Pacitan consistently implement the GCG program in every company activity. Both internally and externally with stakeholders. PT PJB UBJOM and PLTU Pacitan are one of the generation units engaged in Operation and Maintenance Services, where many stakeholders are involved in the work. So far, the company has



determined the prevention of gratification by implementing several things, including establishing a code of ethics or commonly referred to as a code of conduct, which is related to ethics between employees and stakeholders. This regulation also applies inside or outside the work environment. This is considering that the company consists of various social and cultural backgrounds. This must be harmonized regarding standard rules that may or may not be carried out by the company's vision and mission.

The company has established a gratuity control unit within the company. At this time, the role in handling gratification is the MMR (Quality and Risk Management) field, which is always diligent in socializing and educating the parties within the company to continue working together to prevent gratification. When there is a gift from a third party or vendor, the stakeholder must report it to the Gratification Control Unit so that afterwards, there will be an explanation and direction on the steps that should be taken. So far, many displays of goods have been installed in the lobby cupboard, where these items are a practice of gratification. After that, an analysis will be carried out, and if the goods are included in the course of gratification, the receiving team member will be given direction. Furthermore, the UPG Unit will send a letter to the KPK and the goods to the KPK for follow-up.

Efforts to eradicate corruption are not only aimed at the scope of prosecution. However, they are currently also prevented through various measures such as reporting on remuneration and preventing crime by controlling the environment and building integrity in multiple ministries, state institutions and the private sector by saying gratification practices and preventing crime. Some of the legal foundations that form the basis for the prevention and control of gratuities within the PT PJB UBJOM Pacitan company are:

- a. Perdir PT PLN (Persero) No. 0060K/DIR/2014 concerning Guidelines for Clean PLN;
- b. Perdir PT PLN (Persero) No. 0076K/DIR/2017 concerning Guidelines for Gratification Control at PLN (Persero);
- c. Decree No. 092K/010/DIR/2014 concerning Clean PJB Guidelines;
- d. SKB No. 005. K/021/DIR/2017 and No. 014.K/DK-PJB/2017 concerning Guidelines for Implementing Gratification Reporting and Control in PJB.

Some regulations govern these aim to create a clean, integrity and appropriate corporate culture by IPJB (integrity, professionalism, collaboration, business excellence). Some of the goals to be achieved in this effort include:

- a. Strengthening position in facing business competition and increasing trust by stakeholders (stakeholders)
- b. Upholding the principles of good corporate governance (GCG) by Integrity in the corporate culture values.
- c. Understanding Integrity in corporate culture values

It is necessary to strive for various things to support the effectiveness of preventing corruption, which in this case is related to gratuities. Both in terms of structuring the Gratification Control Unit to carry out control tasks and receive reports to ensure

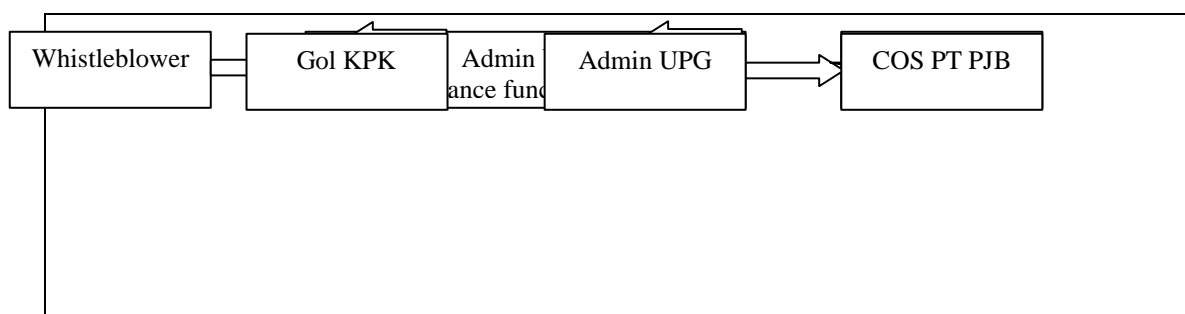
continuity and effectiveness in handling gratuities. Another thing is to continue disseminating information about the procedures for reporting bonuses so that all lines are educated. The Gratification Control Unit is an extension of the KPK. It is hoped that the UPG at the regional level will be able to carry out the KPK's mandate in controlling Gratification, which is regulated in Article 16 of Law Number 30 of 2002, which emphasizes that the KPK has the right to receive gratification reports received by civil servants/state officials by procedures and parameters for the administration of complaints, and determine the position of gratification and take the object of gratification as state property (UU KPK, 2002).

The aims and objectives of the guidelines for controlling gratification within PLN (Persero) and its subsidiaries are as follows:

- Guidelines for PLN personnel so that they can take a firm attitude towards the existence of gratification within the company environment, in the context of realizing corporate governance that is clean from forms of corruption, collusion and nepotism;
- Provide understanding and direction for all employees of the company regarding the acceptance, granting and request of gratuities within the company by the principles of Good Corporate Governance (GCG);
- Encouraging the implementation of sound business ethics and preventing conflicts of interest, fraud, and other behavioural deviations;
- Protecting the company's personnel from legal problems that may arise as a result of gratification;
- Establish a company environment that is aware and understands nature in handling or controlling all forms of gratification.

Reports on receipt of gratification by civil servants or state administrators shall be made no later than 30 (thirty) working days from the date the gratification is received to the Corruption Eradication Commission. As stipulated in Article 12C paragraph (2) of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 that the submission of the report as referred to in paragraph (1) must be carried out by the recipient of gratification no later than 30 (thirty) days. Work as of the date the gratuity is received (Mahkamah Agung, 1993).

The following is the flow that must be followed when reporting gratification practices;



**Diagram 1.** *Flow of reporting gratification practices*

The act of refusal must be taken when a certain amount of money, goods or other items is given related to gratification. This will become a habit to build and implement a culture of anti-gratification. This step is also a form of understanding and assisting in controlling gratuities within the company. The gratuity report submitted to the Corruption Eradication Commission will be followed up and subsequently determined that the owner will become the state's property or the recipient within 30 Working Days.

Goods resulting from the gratification recognized and designated as state property may be owned by the reporting party on the condition that they must be replaced with an amount of money equal to the said goods. KPK will conduct clarification and verification of the complainant. The company continues to protect the whistleblower due to various things anticipating the worst, and perhaps some things are considered private. Not all givers in the practice of gratification can be given legal sanctions, except for giving or courses that meet the elements of the crime of bribery. This provision is regulated in Article 5 paragraph (1) of the Anti-Corruption Law, with the threat of imprisonment between 1 to 5 years and Article 13 with a maximum imprisonment of 3 years.

The following safeguards are provided for whistleblowers in situations of gratification:

- a. The existence of intimidation, threats, discrediting or other unusual treatment from both internal and external parties;
- b. The Reporting Party submits a written application to the President Director. The President Director may assign SPI in the evaluation process of the indications in coordination with the Head of Compliance as the UPG manager.

In Article 12C, it is regulated that if the recipient of the gratification reports on the goods or objects he received in the gratification category, the recipient is not punished for complying with the law or not against it. Some essential points must be considered in building the integrity of prevention and control of gratuities in a company. Some of these points include understanding the values of Good Corporate Governance and efforts to create a clean company, which is the role model of the company's personnel that reflects compliance with the law.

Next is the compliance system built within the company, and the third is the supervision and socialization of the gratification control unit of the work unit that continues to implement efforts to prevent gratification within the company. The role of this work unit gratification control unit is enormous. It must carry out its function as well as possible to show the company as a clean work unit, employees who obey the law and have integrity in upholding the corporate culture.

#### IV. CONCLUSION

Gratification is giving gifts or rewards to someone who has a relationship or is having business in a government institution or business entity to obtain profits or compensation for services that will help his work and make it easier for someone to get what is

expected. Any treatment of gratification not by the provisions stipulated in the legislation must be rejected.

PT PJB UBJOM Pacitan, as a subsidiary of the State Electricity Company, which is part of the State-Owned Enterprises, has determined the prevention of gratification by implementing several things, including establishing a code of ethics commonly referred to as (code of conduct) which is related to ethics between employees and stakeholders. This regulation also applies inside or outside the work environment. This is considering that the company consists of various social and cultural backgrounds. This must be harmonized regarding standard rules that may or may not be carried out by the company's vision and mission. The company has established a gratuity control unit within the company. At this time, the role in handling gratification is the MMR (Quality and Risk Management) field, which is always diligent in socializing and educating the parties within the company to continue working together to prevent gratification.

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