
EFFECTIVENESS OF THE GRATIFICATION CONTROL SYSTEM IN THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE

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ABSTRACT

Corruption, particularly in the form of gratuities, remains a serious challenge in Indonesia's public governance. As a strategic agency that interacts directly with business actors and the public, the Directorate General of Customs and Excise (DJBC) faces a relatively high risk of gratuity-related issues. Therefore, the effectiveness of the gratuity control system is a key element in preventing corruption and strengthening the principles of good governance within the DJBC environment. This study aims to evaluate the effectiveness of the Gratuity Control System at DJBC using William N. Dunn's policy evaluation framework, which encompasses six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. The research utilizes literature and document studies on regulations, official reports from the Ministry of Finance and the Corruption Eradication Commission (KPK), and relevant scientific publications. The study findings indicate that, normatively, DJBC has established a robust regulatory framework, including PMK Number 227/PMK.09/2021, the formation of the Gratuity Control Unit (UPG), and integration with the Government's Internal Control System. A gratuity reporting system is also available and integrated with the KPK's reporting mechanism. In terms of effectiveness and appropriateness, this policy has been relatively successful in increasing civil servants' awareness of the dangers of gratuities and fostering a culture of integrity. However, the study identifies several implementation challenges, such as a low rate of substantive gratuity reporting, a tendency toward purely administrative compliance, and disparities in understanding and capacity across different work units. Regarding responsiveness and adequacy, the gratuity control system still needs strengthening to address non-material and relational gratuity risks. Based on these findings, the study recommends strengthening risk-based integrity development, enhancing continuous anti-gratuity literacy, optimizing the digitalization of reporting, and reinforcing internal monitoring and evaluation functions. With these improvements, the Gratuity Control System at DJBC is expected to function more effectively as an anti-corruption instrument, supporting the realization of clean, transparent, and accountable governance.

Keywords: Gratuity Control System, Public Governance, Anti-Corruption Policy, Customs and Excise, Policy Evaluation

INTRODUCTION

Corruption remains a fundamental issue in public governance, with severe impacts on public trust, service effectiveness, and the performance of state institutions. One of the most prevalent forms of corruption within public bureaucracy is the acceptance of gratuities. According to the Elucidation of Article 12B Paragraph (1) of Law Number 31 of 1999

in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes (Anti-Corruption Law), a gratuity is defined in a broad sense to include the provision of money, goods, discounts, commissions, interest-free loans, travel tickets, lodging facilities, holiday trips, free medical treatment, and other facilities. In the context of modern public administration, gratuities are viewed as an

entry point for systemic corruption if they are not effectively controlled (OECD, 2017).

Based on the explanation above, a gratuity is a form of abuse of authority that can lead to corruption if not properly

managed. According to reports from the Corruption Eradication Commission (KPK), gratuity reports have shown an upward trend annually, reaching 4,291 reports in 2024, with the following data:



Source: KPK Report 2024

One of the primary causes of the nation's decline is the rampant practice of gratuities, which has eroded the values of togetherness and the sense of national belonging. This behavior is a form of corruption that has become pervasive, involving not only the private sector, entrepreneurs, and powerful bureaucratic officials but also individuals within the lower-middle economic class. The emergence of corruption or gratuity-related acts is driven by two motivations. The first is intrinsic motivation, which refers to the internal urge to obtain satisfaction derived from the act of corruption itself. The second is extrinsic motivation, where the impulse to commit corruption originates from external factors that are not inherent to the individual. Extrinsic motivation often arises due to economic pressures, professional ambition, or an obsession with improving one's standard of living through shortcuts (Anwar, 2006). Thus, corruption

is categorized into internal and external factors. Internal factors include greed, a consumerist lifestyle, or the urge to meet urgent needs, all of which trigger fraudulent behavior. Meanwhile, external factors include government systems that create opportunities for corruption, weak law enforcement, and a lack of accountability.

Data from 2024 reveals gratuity reports with significant values, alongside disparities in performance categories across work units that have not yet been fully resolved. Several issues of concern include the incomplete mapping of gratuity-prone areas (risk spots), delays and obstacles in gratuity reporting related to the use of internal applications, and the sub-optimal socialization and dissemination of policies across certain units. Based on the data regarding the management of gratuity reports within the DJBC environment, as reported by the Gratuity Control Unit (UPG), the details are as follows:

Period 1 January to 31 December 2024		Amount (report)	Estimated total value	
Total Reporting for 2024		232	Rp	256.214.373
Reporting Category	Rejection	128	Rp	163.915.573

	Reception	104	Rp	92.296.800
The Most Gratified Objects	Cash	137	Rp	180.450.572
The biggest giver of gratification	Service Users	182	Rp	180.461.873

Source: 2024 DJBC Gratification Report

These conditions indicate that while the implementation of the gratuity control policy is underway, a gap persists between policy targets and field realization regarding comprehensive understanding, compliance, and management. Consequently, an in-depth evaluation of this policy's implementation is required to identify strengths, weaknesses, and areas necessitating improvement to ensure the policy remains effective and delivers a positive impact in preventing gratuity practices within the DJBC environment.

The Directorate General of Customs and Excise (DJBC) is a strategic agency under the Ministry of Finance with a relatively high risk of gratuities. This is attributed to the nature of DJBC's duties, which involve direct interaction with the flow of goods, services, and cross-border financial transactions, as well as the high intensity of interaction between officers and service users. In this context, the potential for gratuities stems not only from individuals but also from systemic pressures, organizational culture, and power relations between officials and the public (Chalendard et al., 2019).

In response to these risks, DJBC has developed a Gratuity Control System integrated with the government's internal control system and the Ministry of Finance's bureaucratic reform policies. This system encompasses normative regulations, gratuity reporting mechanisms, employee coaching, internal oversight, and coordination with the Corruption Eradication Commission (KPK). Normatively, the system is designed to systematically and sustainably prevent, detect, and handle gratuity practices.

However, the existence of a formal gratuity control system does not automatically guarantee its practical effectiveness. Various studies indicate that the gap between policy design and implementation is often a primary challenge in public sector corruption prevention (OECD, 2020). These challenges may include low levels of employee compliance, limited risk-based oversight, a permissive culture toward petty gratuities, and the underutilization of reporting data as a basis for system improvement. In the service context, particularly within the state finance sector like DJBC, gratuity issues are highly susceptible and can threaten the integrity and professionalism of state officials. Ministry of Finance Regulation Number 227/PMK.09/2021 concerning Gratuity Control within the Ministry of Finance defines gratuities broadly as gifts in various forms including money, goods, facilities, or other services received by civil servants or public officials related to their duties, whether directly or indirectly.

Within the context of DJBC, academic studies specifically evaluating the effectiveness of the gratuity control system remain relatively limited. Most existing research focuses on normative aspects and general corruption prevention policies, while evaluative analysis regarding the performance of the gratuity control system at the institutional level has not been widely conducted. Yet, policy evaluation is a vital element in the public policy cycle to ensure that implemented policies truly achieve their intended goals (Dunn, 2018).

Therefore, this study is essential to assess the extent to which the gratuity control system at the Directorate General of

Customs and Excise has operated effectively. This evaluation is conducted using public policy evaluation criteria, including effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. The results are expected not only to provide academic contributions to the development of public policy and governance studies but also to offer practical recommendations for strengthening the gratuity control system as part of broader efforts to prevent corruption and enhance bureaucratic integrity in Indonesia.

Based on the background described above, the central problem of this research stems from the necessity to assess the extent to which the gratuity control system established within the DJBC functions effectively in preventing gratuity practices and strengthening official integrity. Although DJBC normatively possesses a regulatory framework, reporting mechanisms, and gratuity control policies that adhere to statutory provisions, the effectiveness of their implementation within organizational practice still requires a comprehensive evaluation. Accordingly, the research questions for this study are formulated as follows:

1. How is the gratuity control policy implemented within the Directorate General of Customs and Excise?
2. To what extent is the gratuity control system at the Directorate General of Customs and Excise effective in preventing gratuity practices?

This study aims to provide a comprehensive overview and analysis of the effectiveness of the gratuity control system within the Directorate General of Customs and Excise as part of broader efforts to prevent corruption and strengthen good governance. Specifically, the objectives of this research are:

1. To analyze the implementation of the gratuity control system at the Directorate General of Customs and Excise, encompassing policies, reporting mechanisms, employee development, and the oversight systems currently in place.
2. To assess the level of effectiveness of the gratuity control system in preventing gratuity practices within the DJBC environment, examined through the lens of official compliance, the utilization of reporting mechanisms, and shifts in organizational behavior.
3. To formulate policy recommendations aimed at enhancing the effectiveness of the gratuity control system at DJBC, thereby contributing to the strengthening of official integrity and the prevention of corruption within the public service sector.

Based on the research objectives stated above, this study holds the following significance:

1. Academic Significance

This research is expected to provide a meaningful contribution to the development of insights and knowledge within the fields of public administration and public policy, particularly concerning gratuity prevention efforts. By examining gratuity control within the DJBC, this study aims to enrich the scientific literature and serve as a reference for future research focusing on the optimization of anti-gratuity policies within government bureaucracies.

2. Practical Significance

This study is intended to serve as a source of constructive and valuable input for the DJBC in formulating and implementing

gratuity prevention strategies. More broadly, the results of this research can support the enhancement of policy quality and the implementation of effective gratuity controls, thereby contributing to the promotion of clean, transparent governance, free from gratuity practices in Indonesia.

LITERATURE REVIEW

1. Gratuity

Gratuity is a practice that potentially leads to corruption within government administration, particularly in public service sectors characterized by high interaction between state officials and the public. In the Indonesian legal context, gratuity is normatively defined under Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes as a gift in a broad sense, encompassing money, goods, discounts, commissions, interest-free loans, travel tickets, lodging facilities, and other amenities received by civil servants or state organizers.

Gratuity is a cognizable legal offense under the aforementioned laws. Recipients of illegal gratuities may face imprisonment ranging from a minimum of 4 years to a maximum of 20 years, or even life imprisonment, along with fines between 200 million and 1 billion rupiahs. Furthermore, the law stipulates that any gratuity received by a civil servant or state official is deemed a bribe; however, this provision does not apply if the recipient reports the gratuity to the Corruption Eradication Commission (KPK) within 30 working days of receipt, or through the Gratuity Control Unit (UPG) in their respective institutions (Suryanto, 2021).

The KPK emphasizes that gratuity is a serious issue because it is often perceived as a "common" practice or

part of social culture. In the context of public office, however, it can compromise the independence, objectivity, and integrity of officials (KPK, 2023). Therefore, gratuities are not always automatically illegal, but they become a criminal act of corruption when related to one's position and contrary to the recipient's duties or obligations.

From a good governance perspective, gratuity contradicts the principles of accountability, transparency, and public integrity (UNDP, 1997). The practice of gratuities has the potential to create conflicts of interest, which ultimately diminish the quality of public service and public trust in state institutions. This is highly relevant for the Directorate General of Customs and Excise (DJBC), which holds strategic authority in customs and excise services and interacts directly with business actors and the general public.

Theoretically, gratuity can be understood as part of corruption-prone behavior, emerging from weak control systems, permissive organizational cultures, and low ethical awareness among officials (Ackerman, 1999). Consequently, preventing gratuities requires more than just a repressive approach; it necessitates a comprehensive and sustainable control system.

2. Internal Control System

The Internal Control System (ICS) is a vital instrument in preventing gratuity practices within government environments. Conceptually, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) defines internal control as a process established and executed by management and all personnel to provide reasonable assurance regarding the achievement of organizational

objectives, specifically concerning operational effectiveness and efficiency, reliability of reporting, and compliance with regulations (COSO, 2013). In Indonesia, internal control in the government sector is regulated through Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). SPIP emphasizes five main elements:

- a) Control environment
- b) Risk assessment
- c) Control activities
- d) Information and communication
- e) Monitoring

Gratuity management within the Ministry of Finance involves various strategic steps to prevent corruption and build public trust. Based on the Minister of Finance Regulation (PMK) Number 227/PMK.09/2021 concerning Gratuity Control within the Ministry of Finance, several methods and initiatives are implemented, including:

- a) Establishment of the Gratuity Control Unit (UPG): The Ministry of Finance has established UPGs tasked with managing and supervising the receipt of gratuities. The UPG serves as a center for information and services related to gratuities in every work unit, including Customs and Excise.
- b) Socialization and Dissemination of Anti-Corruption Messages: Conducting internal and external socialization regarding gratuity control, including the identification of gratuity-prone areas. This aims to increase the awareness of employees and service users regarding the importance of rejecting gratuities.

- c) Supervision and Monitoring: Customs and Excise conducts periodic monitoring of the implementation of gratuity controls to ensure compliance with existing regulations. Evaluations are also performed to assess the effectiveness of the gratuity control program.
- d) Complaint Channels: The public and employees can report alleged gratuity violations through various channels, such as online applications and dedicated hotlines. Reports must be accompanied by supporting evidence for further investigation.

3. POLICY EVALUATION

Policy evaluation is an analytical tool involving evaluators and policy observers to obtain comprehensive information regarding the performance assessment of a policy program (Wollmann, 2017). According to Dunn (2003), policy evaluation does not merely produce conclusions regarding the extent to which a problem has been resolved; it also contributes to the clarification and critique of the values that underpin the policy, aiding in the adjustment and reformulation of the problem. Furthermore, Dunn states that the term evaluation can refer to the process of interpretation, quantification, and assessment of an object or program. Evaluation carries a meaning associated with the value and utility of policy outcomes. Additionally, evaluation can describe the achievement of policy performance.

Policy evaluation is essential as an assessment to measure goal fulfillment, efficiency, effectiveness, impact, and the significance of the policy. Dunn (2018) reveals that policy evaluation generates an understanding of the gap between expected policy performance and actual conditions.

To evaluate the performance of a policy, there are six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness.

- a. **Effectiveness.** Effectiveness pertains to the extent to which a particular alternative achieves the desired impact or fulfills the objectives of the action. Effectiveness is typically measured in terms of product units or monetary value.
- b. **Efficiency.** Efficiency relates to the amount of effort required to achieve a certain level of effectiveness. It describes the relationship between effective results and the resources or efforts utilized. Efficiency is usually measured by calculating the resources used to achieve the highest effectiveness, often determined through cost-per-unit calculations of products or services.
- c. **Adequacy.** Adequacy concerns the extent to which the level of effectiveness achieved satisfies the needs, values, or opportunities that were the source of the problem in the first place.
- d. **Equity.** Equity is closely related to legal and social rationality and refers to the distribution of effects and efforts among various groups within society.
- e. **Responsiveness.** Responsiveness pertains to the degree to which a policy satisfies the needs, preferences, or values of specific groups within society.
- f. **Appropriateness.** Appropriateness refers to the value or worth of a policy's objectives and the fundamental robustness of the assumptions underlying those goals.

METHOD

This study employs a qualitative approach, utilizing literature study and document analysis as the primary methods. A qualitative approach was selected because this research aims to understand, interpret, and evaluate the gratuity control policy from both conceptual and normative perspectives, rather than measuring quantitative relationships between variables. According to Creswell (2014), qualitative research emphasizes the meaning ascribed to social phenomena based on an in-depth analysis of texts, documents, and policy contexts. In this study, the effectiveness of the Gratuity Control System at the Directorate General of Customs and Excise is analyzed through a comprehensive review of policies, regulations, official reports, and relevant scientific literature.

RESULTS

Implementation of the Gratuity Control System

The gratuity control system at the Directorate General of Customs and Excise (DJBC) is an integral part of corruption prevention efforts and the strengthening of state apparatus integrity. The implementation of this system serves as a follow-up to Law Number 31 of 1999 in conjunction with Law Number 20 of 2001. Furthermore, this policy aligns with the gratuity control guidelines established by the Corruption Eradication Commission (KPK).

Institutionally, DJBC has established a gratuity control mechanism by appointing Gratuity Management Units (UPG), formulating internal guidelines, and integrating gratuity reporting into the Ministry of Finance's internal control system. Gratuity reporting is conducted through official channels, both internally and through systems connected to the KPK. This implementation reflects the organization's commitment to promoting transparency and accountability in the execution of customs and excise duties,

which are characterized by high vulnerability to gratuity practices.

Beyond structural aspects, the implementation of gratuity control at DJBC includes employee development and socialization. Materials on gratuity control are delivered through various formats, such as integrity training, internalization of civil servant (ASN) values, and anti-corruption campaigns within the DJBC environment. These efforts aim to foster an awareness that gratuities are a form of deviation that must be reported and controlled, rather than being perceived as a common practice in public service relationships.

However, the implementation of the gratuity control system still faces challenges regarding consistency. Not all work units demonstrate the same level of understanding and compliance concerning reporting mechanisms. This indicates that policy implementation has not yet been uniformly or optimally executed across all DJBC organizational units.

Evaluation of Effectiveness

The evaluation of the gratuity control system's effectiveness at DJBC is conducted using William N. Dunn's policy evaluation framework, specifically focusing on the dimensions of effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness.

In terms of effectiveness, the gratuity control system at DJBC has successfully provided a formal mechanism to prevent and manage gratuities, as evidenced by the existence of reporting systems—such as the UPG and the KPK's GOL (Gratification Online) system—internal regulations, and an increase in employees' normative awareness. However, the substantive effectiveness of the policy still needs strengthening, as the number of gratuity reports does not yet fully reflect the

potential risks within the customs and excise sector. This indicates a possibility of underreporting caused by organizational culture factors or fear of administrative consequences.

From the efficiency perspective, the use of an integrated reporting system and information technology has relatively reduced administrative costs and accelerated the management of gratuity reports. Nevertheless, the cost-effectiveness of this policy still depends on human resource capacity and the quality of system management at the work-unit level. Regarding adequacy, the gratuity control policy is deemed not yet fully capable of addressing the complex challenges within the DJBC environment, which directly interacts with business actors and the public. Existing regulations and guidelines need to be reinforced with a risk-based approach to be more adaptive to the specific characteristics of duties and work areas.

The equity aspect reveals that the implementation of the gratuity control system is not yet uniform across work units. Units with high public service intensity tend to face greater gratuity risks but have not all received proportional guidance and supervision. In terms of responsiveness, DJBC has provided reporting channels and follow-up mechanisms. However, the speed and transparency of following up on reports still need improvement to build employee trust in the system.

Finally, regarding appropriateness, the gratuity control policy is normatively on target as it addresses the root causes of administrative corruption. Nonetheless, the policy's ultimate effectiveness relies heavily on the consistency of implementation and the commitment of leadership at all organizational levels.

Kriteria	Key Findings	Problem	Implications
Effectiveness	Formal systems (UPG, regulations,	Underreporting, administrative compliance	Substantive effectiveness is not optimal

Kriteria	Key Findings	Problem	Implications
	reporting) are already running		
Efficiency	Digital systems speed up reporting	Human resource capacity imbalance	Efficiency is not evenly distributed
Adequacy	The policy already exists normatively	Not yet risk-based, not yet reaching non-material gratification	The problem has not been completely resolved
Equalization	Implementation across all units	Differences in risk are not accompanied by different training	Inequality of effectiveness between units
Responsiveness	Reporting channels available	Follow-up & feedback is not optimal	Reduce the reporter's trust
Accuracy	The policy targets are appropriate	Depends on organizational commitment & culture	Need to strengthen integrity

ANALYSIS OF SUPPORTING AND INHIBITING FACTORS

The successful implementation of the Gratuity Control System at DJBC is influenced by several supporting and inhibiting factors that are structural, cultural, and administrative in nature. The primary supporting factor is the institutional commitment reflected in internal policies, leadership support, and the integration of the gratuity control system into the organization's internal control framework. Furthermore, national regulatory support and the role of the KPK as an external supervisory body strengthen the legitimacy of gratuity control policies.

Another supporting factor is the utilization of information technology, which facilitates the reporting and documentation of gratuities. The digitalization of the internal control system helps enhance transparency and accountability while simultaneously minimizing the direct interactions that potentially lead to gratuity practices.

On the other hand, a major inhibiting factor is the organizational culture, which,

in certain contexts, still perceives gratuities as ambiguous particularly in the form of small or symbolic gifts. Additionally, a lack of courage to report due to concerns over social and administrative repercussions remains a significant obstacle to policy implementation. Another inhibiting factor is the disparity in human resource capacity across work units, both in terms of regulatory understanding and technical proficiency in managing reporting systems. Lastly, the limitations in risk-based oversight result in gratuity controls that are not yet fully preventive in nature.

CONCLUSION

Based on the evaluation using William N. Dunn's six policy evaluation criteria—effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness—it can be concluded that the Gratuity Control System at the Directorate General of Customs and Excise (DJBC) has functioned as a vital instrument in corruption prevention, particularly regarding gratuities which are highly prone to occur within the customs and excise sector. The existence of internal

regulations, official reporting channels, and integration with national anti-corruption policies indicates that, normatively, this system is aligned with the objectives of bureaucratic reform and good governance.

In terms of effectiveness, the implementation of the gratuity control system has successfully provided formal prevention and reporting mechanisms. This is reflected in the increased awareness among DJBC officials regarding their reporting obligations, as evidenced by KPK annual reports which consistently record contributions from high-risk sectors, including the DJBC. However, the relatively limited number of reports compared to the extensive reach of high-risk service points such as customs services at ports or airports where direct interaction occurs between officers and service users indicates that the potential for gratuities has not been fully uncovered. Thus, the substantive effectiveness of the system still requires reinforcement.

Regarding efficiency, the implementation of a digital-based gratuity reporting system integrated with the Gratuity Control Unit (UPG) and the KPK has reduced administrative costs and accelerated the reporting workflow. Compared to manual approaches, this system enables civil servants (ASN) to report gratuities without excessive bureaucratic hurdles. This efficiency is critical, given that the DJBC is an agency with high service volumes and significant operational pressures.

However, in terms of adequacy and equity, structural weaknesses remain. Gratuity control policies tend to be normative and are not yet fully based on risk mapping. Work units with high levels of interaction with service users face greater gratuity challenges than administrative units, yet guidance and supervision have not been fully differentiated based on these risk levels. This condition potentially creates

disparities in implementation effectiveness across units.

From the perspective of responsiveness, reporting channels are available and accessible; however, the speed of follow-up and the quality of feedback provided to reporters still vary. In several national cases, such as bribery and gratuity cases within the customs and taxation sectors uncovered through KPK law enforcement operations, it was revealed that weak internal oversight and a permissive culture toward "petty gifts" serve as loopholes for ethical and legal violations. This underscores that a control system cannot rely solely on formal mechanisms but also requires consistent and transparent organizational responses.

In terms of appropriateness, the gratuity control system at the DJBC is considered an appropriate policy instrument for preventing administrative corruption, given the nature of DJBC duties which are highly susceptible to conflicts of interest. However, the appropriateness of this policy would be more optimal if supported by the internalization of a culture of integrity, strengthened ethical leadership, and continuous coaching oriented not just toward formal compliance, but toward behavioral change.

In summary, while the gratuity control system at the DJBC is functionally and administratively operational, its effectiveness remains partial. Strengthening the policy through a risk-based approach, enhancing the quality of ASN coaching, ensuring transparency in report follow-ups, and integrating gratuity control with the internal control system are essential prerequisites for ensuring this system fulfills not only regulative obligations but truly prevents gratuity practices and strengthens public trust.

Based on the evaluation of the Gratuity Control System at the DJBC, several strategic policy recommendations

should be considered to strengthen sustainable and systemic prevention:

a) Strengthening a Risk-Based Approach to Gratuity Control

DJBC should develop more specific and dynamic gratuity risk mapping for each work unit, especially at service points with high interaction intensity such as ports, airports, and customs supervision areas. A risk-based approach allows for more targeted guidance, supervision, and resource allocation, thereby enhancing the adequacy and effectiveness of the policy.

b) Integrating Gratuity Control with Internal Control Systems and ASN Performance Management

The Gratuity Control System should be more closely integrated with the Government Internal Control System (SPIP) and the ASN performance and behavioral appraisal systems. This integration will reposition gratuity control from a mere administrative obligation to a key indicator of individual and organizational performance and accountability.

c) Strengthening the Culture of Integrity and Public Ethics

Coaching should be directed not only toward regulative compliance but also toward the internalization of integrity values and public service ethics. DJBC is advised to expand training programs based on real-world case studies, ethical dilemma simulations, and continuous learning

relevant to the context of customs and excise duties. This approach is vital to overcoming the informal permissive culture toward "petty gratuities."

d) Enhancing Transparency and Responsiveness in Handling Gratuity Reports

To increase the trust of both ASN and the public, DJBC must strengthen the transparency of report follow-ups, including providing feedback to reporters and publishing aggregate summaries of case handling. Good responsiveness will encourage reporting courage and reinforce the preventive function of the system.

e) Optimizing the Role of the Gratuity Control Unit (UPG) and Internal Oversight

The capacity of the UPG needs to be strengthened in terms of human resource capabilities, analytical authority, and information technology support. Furthermore, synergy between the UPG, the Inspectorate General, and operational units must be intensified to ensure that gratuity control is not sectoral but an integral part of the DJBC's internal oversight system.

The implementation of these recommendations is expected to enhance the effectiveness, adequacy, and sustainability of the Gratuity Control System at the DJBC, serving as a foundation for clean, professional, and high-integrity public services.

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