Interdisciplinary Policy and Management
ILS Scientific Press, an Imprint of **CV. ILS NUSANTARA**
Volume 1, Issue 3, 2026. Pages 109-119
e-ISSN: 3165-2980
https://jurnal.ilsnusa.com/index.php/ipmpolicy

Gratification Risk and Prevention Strategies in Frontline Administrative Services: Evidence from the Balang Baru Urban Village Office, Makassar City, Indonesia

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ARTICLEINFO

Received: 25 October 2026
Revised: 30 October 2026
Accepted: 10 November 2026
Published: 16 November 2026

Keywords:
administration; ethics; fires; governance; Mappi Regency

ABSTRACT

Gratuities offered in frontline administrative services remain a persistent corruption risk at the lowest tier of Indonesian urban government. This study examines the risks, drivers, and prevention strategies for gratification in administrative service delivery at the Balang Baru Urban Village (*Kelurahan*) Office, Tamalate District, Makassar City. The site was selected purposively because eight civil servants serve 18,960 residents at a density of 19,151.52 persons km^{-2}; because Makassar City recorded an Integrity Assessment Survey (*Survei Penilaian Integritas*, SPI) score of 62.3 in 2024, the lowest among Indonesian large cities; and because the incumbent urban village head received an administrative sanction in 2025 for illegal levies in land-document processing. A qualitative literature review was combined with secondary data from official statistics, national integrity surveys, the 2021 Makassar Mayoral Regulation on gratification control, and official statements reported in the media. The data were analysed through Klitgaard's corruption model, the fraud triangle, and the principles of good governance. The analysis indicates that risk arises from ambiguous procedures and fees, information asymmetry, a high service load relative to staffing, reactive oversight, and the normalisation of gifts as expressions of gratitude. Two gaps were identified: an implementation gap between existing regulations and daily practice, and a cultural gap between legal norms and gift-giving customs. Prevention should prioritise transparent service standards, routine reporting through the municipal Gratification Control Unit, service logging and digitalisation, participatory oversight, and accessible complaint channels. The novelty of this study lies in integrating three theoretical frameworks with verified local data. The findings constitute a risk assessment and do not establish that gratification has occurred at the study site.

DOI **:** https://doi.org/10.83835/rj6pz492

INTRODUCTION

The urban village (*kelurahan*) office is the frontline of local government in Indonesian cities. Residents go there for domicile certificates, certificates of financial hardship, cover letters for population registration, certificates of heirship, and preliminary land documents such as statements of physical land possession (*sporadik*). Unlike rural villages (*desa*), which are governed by elected heads, the urban village head (*lurah*) and staff are state civil servants (*Aparatur Sipil Negara*, ASN). The *kelurahan* is an administrative unit of the district (*kecamatan*), and the *lurah* reports to the district head (*camat*) (Republic of Indonesia, 2014, 2018, 2023). Every gift connected with the position of a *kelurahan* employee therefore falls within the legal regime on gratification that applies to public officials. Petty, citizen-facing corruption at this level matters well beyond the sums involved. It shapes everyday experiences of the state, it

imposes a regressive burden on low-income households, and it erodes the impartiality on which the legitimacy of public institutions rests (Olken & Pande, 2012; Rothstein & Teorell, 2008).

Gratification becomes problematic when money, goods, or facilities are offered to secure convenience, expedite services, or influence an official's decisions. Not every gift is automatically criminal. Its legal status depends on its relationship to the recipient's office and on whether it conflicts with the recipient's duties (Republic of Indonesia, 1999, 2001; Rose-Ackerman & Palifka, 2016). Conceptually, corruption can be classified by the type of transaction, the sector in which it occurs, and the scale of the resources involved, and petty administrative gratification sits at the intersection of bureaucratic discretion and routine service encounters (Graycar, 2015). Gratification must also be distinguished from illegal levies (*pungutan liar*, *pungli*). In an illegal levy, the official initiates the demand for payment; in gratification, the initiative may come from the service user. Both, however, materialise at the same point, the face-to-face service interaction, and their prevention is therefore interdependent. Sociological and anthropological scholarship further shows that the boundary between a gift and a bribe is culturally negotiated: reciprocity norms, kinship obligations, and expectations of gratitude can make a transaction appear morally acceptable to participants even when it is legally prohibited (Torsello & Venard, 2016; Jancsics, 2019). This ambiguity is central to understanding why gratification persists in settings where formal rules are already in place.

The context of Makassar City underscores the urgency of this study. In the 2024 Integrity Assessment Survey (SPI) conducted by the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi*, KPK), the Makassar City Government obtained a score of 62.3, the lowest in the large-city category and well below the category average of 71.3 (KPK, 2025b). The score had fallen from 73.15 in the 2023 survey (Makassar City Government, 2024). At the *kelurahan* level, the Makassar City Government in February 2025 removed the then-incumbent *lurah* of Balang Baru from his position for 12 months, after an Inspectorate audit found evidence of illegal levies in the processing of *sporadik* land documents (Berita Kota Makassar, 2025). Nationally, the 2024 SPI recorded that 47.21% of external respondents who gave reasons for offering gifts cited gratitude, and 69.70% reported money as the form of the gift (KPK, 2025a). These data suggest that gifts in public service are still widely regarded as normal. Field-experimental evidence from Indonesia likewise indicates that leakage in local public programmes is substantial and that its detection depends heavily on the design of monitoring arrangements (Olken, 2007). Indonesia has built a comparatively strong anti-corruption architecture since 2002, yet scholars have repeatedly documented how institutional resistance and uneven implementation limit its effect on routine bureaucratic behaviour (Butt, 2011).

Previous studies provide a foundation for understanding these risks. Wardiat (2017) showed that an unclear division of tasks and authority between institutions opens opportunities for gratification in licensing services for groundwater use. Dewi et al. (2021) found that information asymmetry, organisational culture, and law enforcement affect the fraud tendency of village officials. Herdiana (2019) classified the drivers of corrupt behaviour among village heads into regulatory, personal, and community factors, whereas Lestari and Putra (2025) found that officials' sense of responsibility reduces fraud tendency in village governance. Putri et al. (2024) emphasised the importance of internal control, accountability, transparency, and participation for preventing and detecting village corruption. Most of these studies were conducted in rural villages, which manage their own village funds and operate under a different institutional arrangement. Nevertheless, the face-to-face interaction between officials and residents in basic administrative services is similar in *desa* and *kelurahan*, so their findings can serve as a comparative reference, provided the institutional differences are taken into account.

The broader literature offers competing explanations for why anti-corruption reforms

succeed or fail. The dominant principal–agent perspective treats corruption as a problem of misaligned incentives between principals (citizens or superiors) and agents (officials), to be solved through monitoring and sanctions. A collective-action perspective, by contrast, argues that where corruption is perceived as the norm, individuals have little reason to abstain, and reforms premised on principled principals fail (Persson et al., 2013). Subsequent work suggests that the two perspectives are complementary and that corruption may perform practical functions, such as solving problems of access and speed, that must be addressed if reforms are to hold (Marquette & Peiffer, 2018). A synthesis of disciplinary approaches similarly identifies three challenges for any reform: people may depend on corruption to meet their needs, corruption may be sustained by collective expectations, and alternative moralities may legitimise it (Prasad et al., 2019). An interdisciplinary review of what works in reducing bureaucratic corruption finds the strongest evidence for monitoring-based measures, including audits and e-governance, while cautioning that individual-level remedies alone cannot cure a systemic problem (Gans-Morse et al., 2018). At the organisational level, corrupt practices can become normalised through institutionalisation, rationalisation, and socialisation, so that newcomers come to accept them as part of the job (Ashforth & Anand, 2003).

This study draws on three complementary frameworks. First, Klitgaard's (1988) model holds that the risk of corruption rises when monopoly and discretion in decision-making are not balanced by accountability. Second, the fraud triangle, rooted in Cressey's (1953) study of embezzlement, posits that fraud is likely when pressure, opportunity, and rationalisation are present simultaneously. Later scholarship has refined the triangle by adding capability and by highlighting how organisational culture shapes each element (Dorminey et al., 2012; Schuchter & Levi, 2016). Third, the principles of good governance (UNDP, 1997) emphasise transparency, accountability, participation, and the rule of law as foundations of ethical public service (Denhardt & Denhardt, 2008; Dwiyanto, 2014). The first framework illuminates the system side, the second the individual side, and the third provides the normative basis for formulating prevention measures.

In Makassar City, a regulatory framework for controlling gratification already exists. Makassar Mayoral Regulation Number 10 of 2021 requires employees to refuse gratuities related to public services, to report them through the Gratification Control Unit (*Unit Pengendalian Gratifikasi*, UPG), and to submit a gratification statement twice a year (Mayor of Makassar, 2021). The SPI scores, however, indicate that the existence of rules has not been sufficient. Existing studies have also concentrated on rural villages and on budget management, leaving the risk of gratification in urban *kelurahan* service counters, where officials are civil servants under hierarchical supervision, largely unexamined. Few studies have combined system-level, individual-level, and normative frameworks with verified local data to diagnose such risks. Addressing these gaps, this study aims to (1) identify the potential risks of gratification in administrative service delivery at the *kelurahan* office, (2) analyse the factors driving these risks, and (3) formulate preventive measures for the Balang Baru Urban Village Office, Tamalate District, Makassar City.

METHOD

This study adopted a qualitative design based on an integrative literature review supplemented by secondary data analysis, an approach suited to synthesising dispersed evidence into a conceptual diagnosis when primary access to an organisation is limited (Snyder, 2019). The object of study was the risk of gratification in administrative service delivery at the Balang Baru Urban Village Office, Tamalate District, Makassar City. Gratification risk was operationalised as any condition that enables service users to give gifts to *kelurahan* employees in connection with their office, irrespective of whether a criminal element can be proven. Balang Baru was selected purposively, following the logic of

information-rich case selection (Palinkas et al., 2015), for three reasons: high population density relative to a small workforce, the low integrity score of the Makassar City Government, and a recorded administrative sanction in 2025 related to land-document services. The site profile is presented in Table 1. Data were assembled through documentary research (Bowen, 2009) from four source groups: (1) journal articles and books on gratification, fraud, and local governance; (2) the official statistical publication *Tamalate District in Figures 2025* (BPS Makassar City, 2025); (3) KPK integrity survey results for 2023–2025 at the city and national levels (KPK, 2025a, 2025b; Kompas.com, 2025; Makassar City Government, 2024); and (4) regulations, particularly Makassar Mayoral Regulation Number 10 of 2021, together with news reports containing official statements from the Makassar City Government, which were used only as contextual information.

The data were analysed in three stages adapted from thematic analysis (Braun & Clarke, 2006). First, data reduction filtered the material for findings relevant to service vulnerability points. Second, risk factors were mapped deductively onto Klitgaard's (1988) model, the fraud triangle (Cressey, 1953; Dorminey et al., 2012), and the principles of good governance (UNDP, 1997). Third, the literature-based findings were compared with the contextual data for Balang Baru to formulate a diagnosis and prevention strategies. Credibility was strengthened through source triangulation, cross-checking each contextual claim against at least two independent documents where available (Carter et al., 2014), and by keeping an explicit record of coding decisions to support the trustworthiness of the interpretation (Nowell et al., 2017). The study did not use interviews, observation, or internal *kelurahan* documents; its results therefore constitute a risk mapping rather than a factual account of gratification practices at the site.

RESULT AND DISCUSSION

Integrity conditions in the Makassar City Government

The *kelurahan* office is part of the Makassar City Government, so integrity conditions at the city level provide essential context. Table 2 summarises the relevant SPI scores.

Table 2. Integrity Assessment Survey (SPI) scores for Makassar City and comparators

Indicator	Score	Category
SPI, Makassar City Government, 2023	73.15	Alert
SPI, Makassar City Government, 2024	62.3	Vulnerable; lowest among large cities
Mean SPI, large-city category, 2024	71.3	Vulnerable
Highest large-city score, 2024 (Yogyakarta)	79.4	Resilient
National Integrity Index, 2024	71.53	Vulnerable
National Integrity Index, 2025	72.32	Vulnerable

Source: research results, 2026

Makassar City's score fell by 10.85 points between 2023 and 2024, moving from the alert to the vulnerable category, and stood 9.0 points below the large-city average. Because the SPI captures the perceptions and experiences of internal, external, and expert respondents regarding practices such as bribery and gratification, the figure is best read as a risk signal for the Makassar City Government as a whole rather than as a direct measure of conditions in any single *kelurahan*. This caution is consistent with evidence that perception-based indicators and objectively measured corruption can diverge considerably (Olken, 2009; Andersson & Heywood, 2009). Even so, a sharp deterioration in an experience-based survey within a single year indicates that the existing control framework is not shaping behaviour as intended.

Vulnerable services and service load

The 2025 sanction imposed on the Balang Baru *lurah* identifies the type of service most exposed to risk. The levy occurred in the processing of *sporadik* documents, the preliminary statements required to apply for a land title certificate, and the sanction was imposed on the basis of an Inspectorate audit (Berita Kota Makassar, 2025). Land services carry high economic value for residents, so the incentive to "speed up" the process is considerably greater than for a routine certificate. Corruption research consistently shows that bribery concentrates where the value of the decision to the citizen is high and where officials control a scarce administrative gate (Olken & Pande, 2012; Rose-Ackerman & Palifka, 2016). Other services that warrant conceptual monitoring include certificates of financial hardship and social assistance recommendations, certificates of heirship, and domicile and business certificates, each of which grants access to economic benefits or property rights.

In terms of workload, each civil servant at the Balang Baru Office serves an average of about 2,370 residents (Table 1). This burden may increase as the Makassar City Government extends population administration services to the *kelurahan* level, while the city's Population and Civil Registration Office (*Disdukcapil*) already handles an average of 2,500 to 3,000 document requests per day (Tribun-Timur.com, 2026). High demand, limited staffing, and the economic value of documents together raise the temptation to expedite matters through favours. Queues and delays are themselves an important driver of petty corruption, because they create a market for speed in which citizens pay to bypass congestion and officials gain leverage from it (Marquette & Peiffer, 2018; Jancsics, 2019).

Risk factors through three theoretical frameworks

Under Klitgaard's (1988) model, a monopoly element is evident because residents can obtain certain documents only from the *kelurahan* office of their place of residence. Discretion arises in the assessment of document completeness and in the timing of the *lurah*'s signature. Accountability weakens when requests are not logged and therefore cannot be traced. Wardiat's (2017) findings on ambiguous authority and Herdiana's (2019) findings on broad authority without commensurate oversight are consistent with this pattern. Cross-national evidence also indicates that multiple, weakly coordinated tiers of government can raise bribery by obscuring responsibility (Fan et al., 2009).

The fraud triangle complements this analysis from the individual perspective. Pressure may stem from economic needs (Herdiana, 2019) and from heavy service loads. Opportunity arises when procedures and fees are opaque and oversight is weak. Rationalisation emerges when gifts are regarded as a legitimate expression of gratitude, in line with Dewi et al.'s (2021) findings on organisational culture and with the 2024 SPI data (KPK, 2025a). This rationalisation is reinforced on the citizen side by cultural repertoires in which gifts maintain social relationships and signal respect, so that the line between a token of thanks and an inducement is blurred (Smart, 1993; Torsello & Venard, 2016). Once such practices are tolerated, they can become routinised and passed on to new employees as part of normal work (Ashforth & Anand, 2003), and an inner reluctance to transgress may weaken over time (Schuchter & Levi, 2016). From the good governance perspective, these risks reflect deficits in transparency, accountability, participation, and the rule of law. The relationships among the three frameworks are summarised in Table 3.

Table 3. Mapping of risk factors across the three theoretical frameworks

Risk factor	Klitgaard model	Fraud triangle	Good governance
Unclear authority, procedures, and fees	Discretion and monopoly	Opportunity	Transparency and accountability
Information asymmetry and	Weak	Rationalisation	Transparency

organisational culture	accountability		
Personal factors and service load	Officer discretion	Pressure and rationalisation	Rule of law
Weak community oversight	Weak accountability	Opportunity	Participation
Low sense of responsibility among officials	Weak accountability	Rationalisation	Accountability

Source: research results, 2026

Diagnosis: the implementation gap and the cultural gap

Actor mapping shows that the risks involve the *lurah* and *kelurahan* employees as potential recipients, RT/RW leaders at the cover-letter stage, residents as potential givers, the *camat* as supervisor, and the Inspectorate, whose head serves as chair of the Makassar City UPG (Mayor of Makassar, 2021). The legal framework is already comprehensive, spanning the Public Service Law (Republic of Indonesia, 2009), the anti-corruption laws (Republic of Indonesia, 1999, 2001), KPK regulations on gratification reporting (KPK, 2019, 2026), and the mayoral regulation. The problem lies in two gaps. The first is an implementation gap between regulations in force since 2021 and practice at the *kelurahan* level, as reflected in the decline in SPI scores. The second is a cultural gap between legal norms and the custom of viewing gifts as an expression of gratitude. The 2025 case also shows that Inspectorate oversight functions when reports are received but remains reactive. This configuration mirrors the collective-action account of corruption: when giving is widely expected, individual officials and citizens have weak incentives to deviate, and rules backed only by sporadic enforcement are unlikely to change behaviour (Persson et al., 2013; Bauhr, 2017). It also echoes the observation that Indonesian anti-corruption institutions have been more effective against high-profile cases than in transforming routine bureaucratic conduct (Butt, 2011).

Institutional differences must be acknowledged. A *kelurahan* does not manage village funds and has no Village Consultative Body; it sits within the city bureaucracy under hierarchical supervision. The findings of village studies (Dewi et al., 2021; Lestari & Putra, 2025; Putri et al., 2024) are therefore relevant mainly to the face-to-face service dimension rather than to budget management. With this qualification, the present findings extend earlier work in two ways. First, whereas Dewi et al. (2021), Herdiana (2019), and Lestari and Putra (2025) located risk factors among village officials, this study shows that similar patterns can emerge in urban *kelurahan*, even though their employees are civil servants subject to stricter bureaucratic oversight. Civil-servant status and the existence of a mayoral regulation do not automatically eliminate risk when service loads are high, procedures are opaque, and giving is still considered normal. This is consistent with the conclusion that formal rules and anti-corruption agencies have limited effect unless accompanied by monitoring that alters day-to-day incentives (Gans-Morse et al., 2018). Second, unlike Wardiat (2017), who highlighted overlapping authority among agencies, risk at the *kelurahan* level is concentrated at a single decision point: the *lurah*'s signature as the final requirement for issuing a document. Prevention in *kelurahan* therefore needs to emphasise transparency of workflow and the logging of each service stage, rather than only the allocation of authority among agencies.

Prevention strategies

Based on this diagnosis, five measures can be considered. First, transparency: service standards, requirements, processing times, and official fees for every type of document should be published at the *kelurahan* office, on official social media, and through RT/RW leaders, as required by the Public Service Law (Republic of Indonesia, 2009). Transparency is most effective when information is not merely available but reaches citizens who can act on it, and

when it is coupled with mechanisms for publicity and sanction (Lindstedt & Naurin, 2010); evidence from Uganda shows that publicising entitlements can sharply reduce the capture of public funds (Reinikka & Svensson, 2005). Second, the rule of law: the obligations in Makassar Mayoral Regulation Number 10 of 2021 should be enforced, namely refusing service-related gratuities, reporting them through the UPG within 10 working days, and submitting statements at the end of June and December. Third, accountability: the division of tasks should be clarified, every request logged, and digital services expanded to reduce face-to-face interactions, which constitute the main point of vulnerability. Cross-national and experimental studies associate e-government with lower corruption because it standardises procedures, creates audit trails, and reduces discretionary contact (Shim & Eom, 2008; Bertot et al., 2010; Elbahnasawy, 2014), while monitoring and audits remain among the best-evidenced anti-corruption tools (Olken, 2007; Gans-Morse et al., 2018). Accountability in this sense requires that officials be obliged to explain their conduct to a forum that can pose questions and impose consequences (Bovens, 2007). Fourth, participation: accessible complaint channels that guarantee the confidentiality of reporters should be opened, involving the *camat*, the Inspectorate, RT/RW leaders, and residents. Citizens' willingness to report depends on their belief that others will also act and that reporting will make a difference (Peiffer & Alvarez, 2016), and e-participation can strengthen perceived transparency and trust in local government (Kim & Lee, 2012). Fifth, integrity: employees' sense of responsibility should be cultivated, and the 2025 case used as an internal lesson without stigmatising current staff. These measures are in line with Dewi et al. (2021), Lestari and Putra (2025), and Putri et al. (2024), and they address both the system-level opportunity structure and the individual-level rationalisations identified above.

CONCLUSION

The potential for gratification in administrative services at the Balang Baru Urban Village Office is associated with ambiguous procedures and fees, information asymmetry, a culture of gift-giving, a high service load, and reactive oversight, and it is amplified by a ratio of approximately 2,370 residents per employee and by high-value services such as land documents. Klitgaard's model shows that opportunities arise from monopolistic authority and weak accountability, the fraud triangle highlights the need to manage pressure, opportunity, and rationalisation among officials, and good governance provides the normative basis for prevention. The central problem is not an absence of regulation but an implementation gap between Makassar Mayoral Regulation Number 10 of 2021 and service practice, together with a cultural gap between legal norms and gift-giving customs; the decline in Makassar City's SPI score from 73.15 in 2023 to 62.3 in 2024 underscores the urgency of closing both. The *kelurahan* is advised to review and publish its service standards, introduce service logging and digitalisation, and ensure compliance with gratification reporting, while the district government and the city Inspectorate should prioritise preventive oversight of *sporadik* and heirship services. Because this study relied on secondary data, its findings represent a risk assessment rather than proof of gratification at the site; future research should incorporate interviews with employees and service users, observation of procedures, and UPG reporting data.

ACKNOWLEDGMENTS

The authors thank all individuals and institutions who supported this research and contributed to the preparation of this article.

AUTHOR CONTRIBUTIONS

ARA: conceptualization, investigation, formal analysis, and writing–original draft

preparation. E: methodology, theoretical framework development, validation, and writing–review and editing. IHP: literature review, data curation, interpretation of findings, and writing–review and editing. All authors have read and approved the final version of the manuscript.

CONFLICT OF INTEREST

The authors declare that they have no conflicts of interest related to the research, authorship, or publication of this manuscript.

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