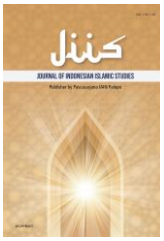
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Preventing Gratuity in Marriage Registration: A Perspective Based on Lawrence M. Friedman's Theory of Legal Systems

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Abstract

This study analyzes efforts to prevent gratuity in marriage registration at the Kedungkandang Office of Religious Affairs (KUA), Malang City, and examines the implementation of Ministerial Regulation No. 14/2026 on the Control of Gratuity at the Ministry of Religious Affairs using Lawrence M. Friedman's legal system theory. This study employs empirical legal research with a sociological approach. Data were collected through documentation and interviews with five informants: the Head of the Kedungkandang Office of Religious Affairs, a marriage officiant, and three marriage registration service users from different socioeconomic backgrounds. Of the three service users, two were from households with relatively modest economic circumstances, while one came from a relatively affluent household. The classifications were based on household financial circumstances and the extent to which the husband and wife contributed to the household's livelihood before and after marriage. The findings show that gratuity prevention is implemented through the E-Billing system on the SIMKAH website, socialization during marriage inspections, the "Pagar Nikah" program, and social media outreach. Based on Friedman's three elements of the legal system, the legal structure and legal substance are considered highly effective, while the legal culture is moderately effective. The limited effectiveness of the legal culture is reflected in the persistence of community practices of giving gifts to Office of Religious Affairs officials as expressions of gratitude, respect, or social custom, despite regulations prohibiting gratuity related to public services. Therefore, the implementation of Ministerial Regulation No. 14/2026 in preventing gratuity in marriage registration at the Kedungkandang Office of Religious Affairs is generally considered quite effective. Strengthening public awareness and internalizing an anti-gratuity culture among service users are necessary to ensure more effective implementation of gratuity control regulations.

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Introduction

The Office of Religious Affairs, as the frontline agency of the Ministry of Religious Affairs, plays a strategic role in providing marriage services to the public. Marriage services at the Office of Religious Affairs are governed by specific legal provisions. As stipulated in Article 5 of Government Regulation No. 59 of 2018 concerning Rates for Types of Non-Tax State Revenue Applicable to the Ministry of Religious Affairs, no service fees are charged to citizens who get married or reconcile when the ceremony is conducted at the Office of Religious Affairs. However, if the ceremony is held outside a Religious Affairs Office, service fees will apply to cover transportation and professional services, with a fixed amount of Rp600,000 (six hundred thousand rupiah) per event.(*PP No. 59 Tahun 2018 tentang Jenis dan Tarif atas Jenis Penerimaan Negara Bukan Pajak yang Berlaku pada Kementerian Agama - JDIH BPK*, n.d.)

Government Regulation No. 59 of 2018 provides the legal basis for determining non-tax state revenue tariffs for marriage registration services at the Office of Religious Affairs (KUA).(*PP No. 59 Tahun 2018 tentang Jenis dan Tarif atas Jenis Penerimaan Negara Bukan Pajak yang Berlaku pada Kementerian Agama - JDIH BPK*, n.d.) However, the existence of a formal fee structure does not necessarily eliminate the practice of giving gifts to marriage officials. Preliminary information obtained through an interview with the Head of KUA Kedungkandang in Malang City in 2024 indicated that such gifts included cash envelopes and *nasi kotak berkatan*, or boxed meals distributed in connection with marriage ceremonies.(A. F. Qusyairi, personal communication, Desember 2024) This preliminary information provides a local context for examining the relationship between formal regulations and community practices associated with marriage services. Previous research has also discussed gift-giving practices in marriage-related contexts, although its findings should not be treated as direct evidence of practices at KUA Kedungkandang in 2026.(Mujayanah, 2017) Therefore, this study further examines gift-giving practices at KUA Kedungkandang and analyzes the implementation of gratuity control regulations through Lawrence M. Friedman's legal system theory.

Nevertheless, the Office of Religious Affairs (KUA) is required to provide professional and accountable services in accordance with applicable anti-corruption laws and regulations. Under Article 12B of Law No. 31 of 1999 on the Eradication of Corruption, as amended by Law No. 20 of 2001, gratuity are defined broadly in the Elucidation of Article 12B to include money, goods, discounts, commissions, interest-free loans, travel tickets, accommodation, tourist trips, free medical treatment, and other benefits, whether received domestically or abroad and through electronic or non-electronic means. However, not every gift received by a public official automatically constitutes a criminal offense. Under Article 12B, a gratuity is deemed a bribe when it is received by a civil servant or state official, is related to their position, and is contrary to their duties or obligations. Article 12C further provides that the provisions of Article 12B (1) do not apply when the recipient reports the gratuity to the Corruption Eradication Commission (KPK) within 30 working days of receipt, subject to the statutory reporting and determination procedures.(*UU No. 20 Tahun 2001 tentang Perubahan Atas Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi - JDIH BPK*, n.d.)

Within the Ministry of Religious Affairs, Ministerial Regulation No. 14 of 2026 on Gratuity Control establishes additional institutional obligations. Articles 2–4 regulate the

control of gratuity, including the handling of gifts that must be reported and those that are not required to be reported, subject to the applicable provisions.(*Peraturan Menag No. 14 Tahun 2026 tentang Pengendalian Gratifikasi Pada Kementerian Agama - JDIH BPK*, n.d.) Previous research by Nazifah (2019) may provide additional academic context for understanding the challenges associated with gratuity prevention in public services, provided that the discussion is consistent with the findings of that study.(Nazifah, 2019) Accordingly, in the context of marriage registration services, public education should encourage service users not to offer gifts intended to influence, reward, or obtain preferential treatment from marriage officials. At the same time, the legal status of any particular gift must be assessed in light of its relationship to the recipient's official duties, the circumstances of its receipt, potential conflicts of interest, and the applicable legal provisions.

Various efforts undertaken by employees of the Office of Religious Affairs to prevent the acceptance of gratuity, whether through direct refusal, public awareness campaigns, or direct community empowerment have not had a fully effective impact on public awareness of applicable laws. The disparity between the culture and character of a society that is inclined to give and to express gratitude through gifts remains deeply ingrained in the community and has not yet been fully countered by service providers, in this case, employees of the Office of Religious Affairs.(Marpuah, 2018)

This phenomenon warrants special attention, as it points to a regulatory misconception. There are still many instances of people offering gratuity as a token of gratitude for marriage registration services, which is not in accordance with official regulations. This indicates a discrepancy between applicable legal norms and the social and cultural practices that have developed within society.(Rifandhana et al., 2026, p. 9) On the one hand, officials at the Office of Religious Affairs are required to maintain their integrity and comply with regulations; on the other hand, there remains a social custom that views giving gifts to marriage officiants as normal and not contrary to social norms.(Abidin & Effendi, 2022)

Previous studies have examined various administrative and legal challenges in marriage registration at the Office of Religious Affairs (KUA). Arifin et al. at 2026 investigated the involvement of Islamic religious counselors in marriage registration at KUA Kanigoro and found that their involvement was primarily administrative and assistive, without an explicit legal basis for attributing or delegating marriage registration authority to them.(Arifin et al., 2026) Fajri at 2024, in a study of the implementation of the Marriage Management Information System (SIMKAH) at KUA Gudo in 2023, examined the factors supporting and hindering technology-based marriage registration services.(Fajri, 2024) Meanwhile, Ghozali et al. (2024) identified manipulation of marriage registration dates at KUA Sangatta Selatan, associated with insufficient knowledge of administrative requirements, circumstances beyond the applicants' control, and customary preferences for particular wedding dates.(Ghozali et al., 2024) Although these studies provide important insights into administrative authority, technological implementation, and customary influences on marriage registration, they do not specifically examine the prevention of gratuity in marriage registration services. Therefore, this study addresses this gap by examining gratuity prevention at KUA Kedungkandang, Malang City, through Lawrence M.

Friedman's legal system theory, focusing on the interaction between legal substance, legal structure, and legal culture in the implementation of gratuity control regulations.

Previous studies have examined the prevention of gratuity in marriage registration services at the Office of Religious Affairs (KUA), including Mujayanah's (2017) study on gratuity prevention at KUAs in Malang City and Humairo's (2024) study of anti-gratuity policies at KUA Lowokwaru. Humairo's study identified forms of gratuity and illegal levies and highlighted preventive measures such as public education, payment transparency, and cooperation with relevant authorities. It also acknowledged the social sensitivity surrounding gifts, particularly food offered as an expression of gratitude. However, further examination is needed to explain how formal regulations, institutional practices, and socially accepted gift-giving customs interact in the implementation of gratuity prevention. This study addresses that issue by examining gratuity prevention at KUA Kedungkandang through Lawrence M. Friedman's legal system theory, which distinguishes legal substance, legal structure, and legal culture. In particular, it connects the implementation of Minister of Religious Affairs Regulation No. 14 of 2026 on Gratuity Control within the Ministry of Religious Affairs with Government Regulation No. 59 of 2018 on the Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry of Religious Affairs. Drawing on interviews with the Head of KUA Kedungkandang, a marriage registrar, and users of marriage registration services, this study investigates not only the preventive measures adopted by the institution but also how official payment rules and public understandings of gifts shape the implementation of anti-gratuity policies. Its contribution therefore lies in providing an integrated socio-legal analysis of the relationship between regulatory requirements, institutional enforcement, and social norms in the prevention of gratuity in marriage registration.

Method

This study employed an empirical juridical research design with a sociological approach to law to examine the prevention of gratuity in marriage registration services at the Kedungkandang Office of Religious Affairs (Kantor Urusan Agama/KUA) in Malang City. KUA Kedungkandang was selected as the research site because it is an institution under the Ministry of Religious Affairs and is authorized to provide marriage registration services to the public. Its institutional position is relevant to the analysis of legal structure within Lawrence M. Friedman's legal system theory, while Minister of Religious Affairs Regulation No. 14 of 2026 on Gratuity Control within the Ministry of Religious Affairs provides the principal regulatory framework for examining the substance of the law. Primary data were collected through interviews and documentation over three days in September 2026. The study involved five informants selected using purposive sampling: the Head of KUA Kedungkandang, one marriage registrar (penghulu), and three users of marriage registration services with different socioeconomic backgrounds. The institutional informants were selected because of their positions within the marriage registration service system, while the service users were selected based on their direct experience of receiving services at the research site and their differing socioeconomic backgrounds. The three service users were contacted directly by the researcher. Their inclusion was intended to capture varied perspectives on official service fees and gift-giving practices in the context of marriage registration. Secondary data were obtained from relevant laws and

regulations, documents and archives of KUA Kedungkandang, books, journal articles, and other academic publications. The data were examined in relation to the three components of Friedman's legal system theory: legal substance, legal structure, and legal culture, to understand the relationship between regulatory provisions, institutional practices, and social perceptions of gift-giving in marriage registration services.

Data analysis was conducted through several stages. First, the interview transcripts and documentary materials were reviewed and edited to improve clarity and completeness without altering the meaning of the informants' statements. Second, the data were classified and coded according to their relevance to the research questions. The codes were subsequently grouped into analytical themes corresponding to the three components of Lawrence M. Friedman's legal system theory: legal substance, legal structure, and legal culture.(Friedman, 1975) Legal substance covered the relevant regulatory provisions, particularly Minister of Religious Affairs Regulation No. 14 of 2026 on Gratuity Control within the Ministry of Religious Affairs and Government Regulation No. 59 of 2018 on the Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry of Religious Affairs.(*PP No. 59 Tahun 2018 tentang Jenis dan Tarif atas Jenis Penerimaan Negara Bukan Pajak yang Berlaku pada Kementerian Agama - JDIH BPK*, n.d.) Legal structure focused on institutional roles, administrative procedures, and preventive measures implemented by KUA Kedungkandang. Legal culture concerned informants' understanding of official service fees, their perceptions of gifts to marriage registration officials, and the social norms influencing gift-giving practices. Third, the classified data were presented descriptively to identify patterns, similarities, and differences among institutional accounts, service-user experiences, and documentary evidence. Fourth, conclusions were drawn and verified by examining the consistency of findings across interview and documentary sources. These stages followed the interactive data analysis model described by Miles, Huberman, and Saldaña, particularly its components of data condensation, data display, and conclusion drawing and verification.(Miles et al., 2013) The effectiveness of gratuity prevention was assessed separately using predefined indicators for each component of the legal system. The assessment considered the clarity and relevance of applicable regulations, the implementation of institutional prevention measures, and service users' understanding of official payment rules and the influence of social norms on gift-giving practices. Effectiveness categories were assigned based on explicit assessment criteria and supporting empirical evidence. The three components of the legal system were not treated as an automatic numerical scale for determining overall effectiveness.

Results

Implementation of Gratuity Prevention in Marriage Registration at the Kedungkandang Office of Religious Affairs

The implementation of gratuity prevention at the Kedungkandang Office of Religious Affairs (KUA Kedungkandang) was examined in relation to the applicable regulatory framework, particularly Minister of Religious Affairs Regulation No. 14 of 2026 on Gratuity Control within the Ministry of Religious Affairs and Government Regulation No. 59 of 2018 on the Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry of Religious Affairs. The former provides the framework for gratuity control within the Ministry, while the latter establishes the applicable official fee framework for marriage registration

services. The field findings focused on four areas: electronic payment through SIMKAH E-Billing, socialization during marriage registration procedures, the Pagar Nikah program, and communication through social media. These measures were examined based on interview accounts and documentary evidence available from the research. The findings therefore describe the preventive measures identified at KUA Kedungkandang rather than establish the full implementation of all provisions of the gratuity control regulation. The extent to which these measures were accompanied by formal gratuity rejection and reporting procedures, the involvement of the Gratification Control Unit (Unit Pengendalian Gratifikasi/UPG), and systematic monitoring was assessed only where supporting evidence was available.

1. Implementation of E-Billing through SIMKAH

One of the preventive measures identified in this study was the use of the web-based Marriage Management Information System (*Sistem Informasi Manajemen Nikah*, SIMKAH) and the E-Billing mechanism for marriage registration payments. This account describes the institutional understanding of the payment procedure and the separation of official payments from direct cash handling by KUA personnel. According to the Head of KUA Kedungkandang,

"The bill will be generated directly in the form of a QR code after the SIMKAH form is filled out, ensuring that the fees go directly into the state treasury without passing through KUA officials. The implementation of SIMKAH with E-Billing indirectly serves as a tool for the KUA to promote a bribery-free service, as it further ensures that no extra money is given to employees, since the bill is generated directly by SIMKAH."(A. F. Qusyairi, personal communication, 22 September 2026)

This account describes the institutional understanding of the payment procedure and the separation of official payments from direct cash handling by KUA personnel.

The institutional account was complemented by an interview with one service user, who confirmed that the IDR 600,000 fee for a marriage ceremony conducted outside the KUA was paid using the billing code provided through the payment procedure. The two accounts provide evidence of the use of the formal payment channel from the perspectives of both the institution and a service user. This procedure is relevant to Government Regulation No. 59 of 2018, which governs the types and tariffs of non-tax state revenue applicable to the Ministry of Religious Affairs. Nevertheless, the available evidence establishes the use of the official payment mechanism in the reported case; it does not independently demonstrate a reduction in informal gifts or other forms of gratuity after the service. Accordingly, the implementation of E-Billing is reported here as a formal payment arrangement associated with gratuity prevention, rather than conclusive evidence of the effectiveness of gratuity prevention as a whole.

2. Socialization during Marriage Examination

The second preventive measure identified in this study was the communication of information concerning gratuity during the marriage examination. According to the interview findings, KUA officials used this stage to communicate information to prospective spouses and, where applicable, their guardians about additional payments or gifts in connection with marriage registration services. According to the Religius Official of KUA Kedungkandang,

"At every stage of the marriage registration process, we always remind people not to give any form of compensation to KUA staff after receiving our services, because this is part of our job for which we already receive a separate salary. This includes during the verification process, which is always attended in person by the couple intending to marry and their marriage guardians; we always make it clear that we do not accept any form of compensation, so there's no need to go to the trouble of doing so later on, especially during the marriage ceremony itself."(E. M. Ibrahim, personal communication, 22 September 2026)

Interviews with service users indicated that they had received reminders from KUA officials concerning the provision of additional compensation. However, the precise content of the message and the extent to which it was understood by service users need to be distinguished. In particular, being told that an additional payment or gift is not required does not necessarily mean that a service user has been informed about the prohibition of accepting certain gratuity, the circumstances in which a gift may raise a gratuity concern, or the procedures for refusing and reporting such gifts. Accordingly, the findings establish that communication about additional payments took place during the marriage examination, but do not, by themselves, demonstrate that service users fully understood the applicable gratuity-control requirements. The extent of their understanding must be assessed against their interview responses concerning official service fees, gift-giving, and any refusal or reporting procedures explained to them.(Humairo, 2024)

3. Pagar Nikah as an Anti-Gratuity Instrument

The third preventive measure identified in this study was the use of *Pagar Nikah* as a visual communication medium for conveying anti-gratuity messages at the Kedungkandang Office of Religious Affairs (KUA Kedungkandang). Based on the field findings, the media was displayed at service points, including the marriage registrar's desk and the front administrative desk, where service users could see it during the marriage registration process. Interviews with service users indicated that they had noticed the anti-gratuity message during data validation and registration. These accounts provide evidence that the message was visible to users during service delivery. However, noticing the message does not necessarily demonstrate that users fully understood the applicable gratuity-control rules or changed their attitudes and behaviour regarding gift-giving. Therefore, the findings establish the use of *Pagar Nikah* as a visual communication medium at KUA Kedungkandang, while its effect on public understanding and gift-giving behaviour cannot be determined from the available evidence alone. The identification of *Pagar Nikah* as a formal programme, the specific content of its message, and the period of its implementation should be established through relevant institutional documents, photographs, or further interview evidence, where available. The format is as follows:





4. Social Media Dissemination

The fourth preventive measure identified in this study was the dissemination of information concerning gratuity prevention through social media at the Kedungkandang Office of Religious Affairs (KUA Kedungkandang). The content was intended to communicate information about marriage registration services, including official service fees and messages discouraging users from providing additional gifts or compensation to KUA personnel. Interviews with service users indicated that the four informants, whose initials are FK, QR, EV, and FD, respectively had encountered social media content relating to marriage service fees or the provision of gifts to KUA personnel. For example, Informant EV and QR stated that"

"An Instagram Reel from the Kedungkandang KUA once appeared on the For You Page, discussing marriage fees and noting that there's no need to bring any gifts for the KUA staff."

Meanwhile, FK and FD acknowledged that there is a lot of content reporting on this matter, but they are not certain whether the account in question actually belongs to the Kedungkandang KUA or is content posted by someone else affiliated with the KUA.

The local implementation of this measure should be documented by identifying the relevant social media platform and account and, where available, providing an example of a post with its publication date or period. These findings demonstrate that the relevant information was disseminated through social media and that the identified informants had encountered such content. However, exposure to a post does not necessarily establish that the information reached a wider audience, was fully understood, or changed users' gift-giving behaviour. Accordingly, the findings support the use of social media as an additional communication channel for anti-gratuity information, but do not establish its reach or behavioural impact without further supporting evidence (Machmud et al., 2024).

Discussion

A Review of Legal System Theories Regarding the Prevention of Gratuity in Marriage Registration at the Kedungkandang Office of Religious Affairs

Lawrence M. Friedman's legal system theory provides an analytical framework for understanding how legal substance, legal structure, and legal culture interact in the prevention of gratuity in marriage registration services. At KUA Kedungkandang, the regulatory framework is provided by Minister of Religious Affairs Regulation No. 14 of 2026 on Gratuity Control within the Ministry of Religious Affairs and Government Regulation No. 59 of 2018 on the Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry

of Religious Affairs. These regulations address different but complementary aspects of service integrity: the former concerns gratuity control, while the latter establishes the applicable official fee framework. Their practical significance, however, depends on how the relevant provisions are translated into administrative procedures and communicated to service users. In this study, the use of SIMKAH E-Billing represents a formal payment mechanism, while verbal socialization, Pagar Nikah, and social media serve as channels for communicating information about official fees and gratuity prevention. These measures illustrate the relationship between legal substance and legal structure: regulations provide the normative basis, whereas institutional procedures and communication practices make the rules more accessible in the delivery of public services. Nevertheless, the presence of these measures should not automatically be equated with comprehensive implementation of all gratuity-control requirements.

The relationship between institutional measures and public understanding is particularly important in evaluating the preventive function of socialization. Information that additional payments or gifts are not required may help clarify that users are not expected to provide compensation beyond the official fee. However, this message is not necessarily equivalent to an explanation of the rules governing the acceptance of gratuity by public officials, including the circumstances that may require refusal or reporting. Consequently, the existence of verbal reminders, visual messages, or social media posts does not by itself establish that service users understand the relevant requirements in full. This distinction is consistent with Humairo's (2024) study of KUA Lowokwaru, which identified socialization and payment transparency as important measures for preventing gratuity and illegal levies. The findings from KUA Kedungkandang can be compared with this study in terms of the preventive mechanisms employed, while the extent of users' understanding must be assessed independently using the interview data collected in the present research. The comparison therefore concerns the relationship between communication and implementation, rather than assuming that the presence of similar measures produces identical outcomes across different KUAs.

Legal culture further shapes how formal rules are understood and acted upon in everyday marriage services. A distinction must be made between knowing that a gift is not required and understanding that certain gifts connected with an official's position or public service may raise gratuity concerns under applicable regulations. Syamsurijal's (2017) study of marriage services in Majene demonstrates that the implementation of formal marriage-fee regulations may encounter challenges when they interact with established community traditions. The study also highlights the importance of socializing the rules and negotiating service practices in ways that respect social contexts without compromising regulatory requirements. This comparison helps explain why regulatory measures and communication campaigns should not be assumed to eliminate gift-giving practices automatically. However, the Majene findings cannot be treated as direct evidence of the motives or behaviour of service users in Kedungkandang. Any conclusion that users at KUA Kedungkandang continued to offer gifts out of gratitude, respect, or social custom must therefore be supported by the interviews conducted in this study. Where the data do not establish these motives, they should be treated as possible explanations rather than empirical findings.

The interaction between legal substance, legal structure, and legal culture also makes the response of KUA personnel an important consideration. Formal payment channels may reduce the need for users to hand official fees directly to service personnel, but they do not necessarily address every form of informal gift-giving. The broader preventive outcome also depends on how officials communicate the applicable rules and respond when gifts are offered. If the interview data establish that officials explain the prohibition, refuse certain gifts, or follow relevant reporting procedures, these practices can be analysed as evidence of how institutional capacity translates legal requirements into action. Conversely, if such responses were not documented during the research, their implementation and effectiveness cannot be determined from the available evidence. The theoretical contribution of this study therefore lies not merely in classifying the findings under legal substance, legal structure, and legal culture, but in examining the connections among them: regulations establish formal expectations, institutional procedures operationalise those expectations, and public understanding influences how the rules are received in practice. The extent to which these elements work together at KUA Kedungkandang must be assessed according to the empirical evidence available for each component.

Conclusion

The findings indicate that gratuity prevention at the Kedungkandang Office of Religious Affairs (KUA Kedungkandang) is supported by four principal mechanisms: SIMKAH and E-Billing, direct socialization during marriage examinations, Pagar Nikah, and social media dissemination. Viewed through Lawrence M. Friedman's legal system theory, these findings demonstrate how the formal regulatory framework and institutional service procedures are translated into practical preventive measures. However, the availability and implementation of these mechanisms do not, by themselves, establish that gratuity have been effectively prevented. The extent of their effectiveness depends on further evidence concerning service users' understanding of the applicable rules, the responses of KUA personnel when gifts are offered, and the implementation of relevant refusal and reporting procedures. The findings concerning legal culture should therefore be interpreted in accordance with the interview evidence available, rather than assuming that gift-giving persists because of customary expressions of gratitude or social courtesy unless these motivations were explicitly established by the informants. Practically, the findings highlight the need to communicate more clearly the distinction between official service fees and gifts that may raise gratuity concerns. Where not yet adequately established, clear procedures for refusing and reporting potentially problematic gifts also warrant attention. Given the study's focus on a single KUA and its limited fieldwork period, the conclusions describe the preventive mechanisms identified at KUA Kedungkandang and their implications for service delivery, rather than demonstrating the overall effectiveness of gratuity prevention across all Offices of Religious Affairs.

This study has several limitations that should be considered when interpreting its findings. First, the research was conducted at a single Office of Religious Affairs (KUA Kedungkandang), with fieldwork limited to three days in September 2026. The data were obtained from five purposively selected informants: the Head of KUA Kedungkandang, one marriage registrar, and three marriage service users from different socioeconomic backgrounds. Although this selection provided institutional and service-user perspectives,

the limited number of informants and short fieldwork period restricted the opportunity to explore variations in experiences and to observe changes in preventive practices over time. Second, the findings relied primarily on interviews and documentation. Accordingly, the extent to which the reported practices corresponded to routine implementation could not necessarily be established through repeated observation, while the availability and scope of documentary evidence also limited the issues that could be verified independently. In addition, the fieldwork took place shortly after the entry into force of Minister of Religious Affairs Regulation No. 14 of 2026 on Gratuity Control within the Ministry of Religious Affairs. The findings therefore reflect the practices identified during an early period of the regulation's implementation and should not be interpreted as evidence of its longer-term effects. These limitations do not invalidate the findings, but they require that the results be understood within the institutional and temporal context of KUA Kedungkandang rather than generalized statistically to other KUAs. Future research could extend the inquiry to several KUAs within Malang City while also conducting repeated observations and longitudinal case tracing to examine how preventive measures are implemented over time, how officials respond when potentially problematic gifts are offered, and whether service users' understanding and practices change following the implementation of the regulation. Such research could also compare interview accounts with available administrative records and relevant documentation to strengthen the verification of reported practices and assess the transferability of the findings to other institutional contexts.

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