

UNIVERSA

International Journal of Socio-legal, Economics, Science and Educational Technology

Volume 1, Issue 1, January 2026



Legal Accountability and Bureaucratic Integrity in Indonesia's Civil Service Reform

*Akuntabilitas Hukum dan Integritas Birokrasi dalam Reformasi
Aparatur Sipil Negara di Indonesia*

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Submitted : 21 April 2026

Revision : 28 April 2026

Accepted : 3 May 2026

Abstract

The enactment of Law No. 20 of 2023 marks a significant shift in Indonesia's civil service reform, particularly in strengthening legal accountability and bureaucratic integrity. This study employs a normative legal approach, combining statutory, conceptual, and case analyses to examine the legal responsibilities of civil servants in upholding integrity and discipline. The findings reveal that the core value "BerAKHLAK" has evolved from a moral principle into a legally binding standard that influences performance evaluations, career advancement, and administrative sanctions. The study also highlights persistent challenges, including inconsistent enforcement of disciplinary measures, weak regional oversight, and the influence of organizational culture and political dynamics on bureaucratic behavior. Furthermore, the research underscores the importance of harmonizing legal norms with institutional practices to ensure effective implementation. Strengthening oversight mechanisms, legal clarity, and integrity-based governance is essential to achieving a professional, accountable, and politically neutral civil service system in Indonesia.

Keywords: Legal Accountability; Bureaucratic Integrity; Civil Service Reform; Discipline; Indonesia

Abstrak

Pemberlakuan Undang-Undang Nomor 20 Tahun 2023 menandai perubahan signifikan dalam reformasi aparatur sipil negara di Indonesia, khususnya dalam memperkuat akuntabilitas hukum dan integritas birokrasi. Penelitian ini menggunakan metode hukum normatif dengan pendekatan perundang-undangan, konseptual, dan studi kasus untuk menganalisis tanggung jawab hukum aparatur sipil negara dalam menegakkan integritas dan disiplin. Hasil penelitian menunjukkan bahwa nilai dasar "BerAKHLAK" telah berkembang dari prinsip moral menjadi norma hukum yang mengikat dalam penilaian kinerja, pengembangan karier, dan pemberian sanksi administratif. Penelitian ini juga mengidentifikasi berbagai tantangan, seperti ketidakkonsistenan dalam penegakan sanksi, lemahnya pengawasan di tingkat daerah, serta pengaruh budaya organisasi dan dinamika politik terhadap perilaku birokrasi. Oleh karena itu, harmonisasi antara norma hukum dan praktik kelembagaan menjadi kunci efektivitas implementasi. Penguatan sistem pengawasan, kejelasan hukum, dan tata kelola berbasis integritas diperlukan untuk mewujudkan birokrasi yang profesional, akuntabel, dan netral secara politik.

Kata Kunci: Akuntabilitas Hukum; Integritas Birokrasi; Reformasi ASN; Disiplin; Indonesia



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INTRODUCTION

Civil servants constitute the foundation of the bureaucracy, ensuring the continuity of state administration and the achievement of Indonesia's national objectives. As the primary agents of government, civil servants implement public policy, serve the public, and foster national cohesion. The effectiveness of the bureaucracy is largely determined by the quality of its human resources, assessed through standards of integrity, morality, and discipline. In the absence of a robust ethical framework, the considerable authority vested in the bureaucracy becomes susceptible to misuse, which can impede development and erode public trust in the state.¹ Consequently, strengthening the legal accountability of ASN is essential to achieving good governance.

The transformation of civil service law in Indonesia has advanced with the enactment of Law No. 20 of 2023 on the Civil Service. This legislation constitutes a reformative initiative aimed at enhancing the merit system and reinforcing the core values of civil servants, encapsulated in the concept of "BerAKHLAK".² The principal objective of this reform is to establish a professional civil service insulated from political interference and the practices of corruption, collusion, and nepotism. Despite the updated legal framework, the internalization of integrity values into civil servants' daily conduct remains a complex challenge that necessitates a comprehensive legal analysis of the responsibilities assigned to each civil servant.

The integrity of Indonesia's bureaucracy remains a significant concern, as maladministration and corruption continue to threaten the public service system.³ Bureaucratic corruption frequently stems from the interplay between inadequate public administrative ethics and opportunities for administrators to abuse authority.⁴ The failure to uphold integrity is not solely an individual moral issue but represents a systemic legal problem, characterized by insufficient oversight mechanisms and ineffective enforcement of sanctions. Officials who lack accountability in fulfilling their duties are subject to public scrutiny and criticism, particularly regarding the effectiveness of bureaucratic reform during periods of regulatory transition.⁵

Employee discipline is also a crucial concern that directly influences service quality. Numerous instances have been identified in which civil servants fail to perform their duties in accordance with established core values and codes of ethics. Low levels of work discipline are frequently attributed to inadequate understanding of regulations, insufficient recognition of high-

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- 1 Fatmawati A Rahman, I Gede Arya Pering Arimbawa, and A Fadel Muhammad, "Law Enforcement and Human Rights Protection in Public Administration: A Qualitative Approach to the Implementation of Public Policy," *Jurnal Ilmiah Ilmu Administrasi Publik: Jurnal Pemikiran Dan Penelitian Administrasi Publik* 14 (2024): 303–12, <http://ojs.unm.ac.id/iap>.
 - 2 Mastina Maksin et al., "Pelaksanaan Program 'ASN Ber-Akhlak' Sebagai Bentuk Pengembangan Pegawai Untuk Meningkatkan Kualitas Dan Loyalitas Pegawai Implementation Of 'ASN Ber-Akhlak' Program With Characteristics As A Form Of Employee Development To Improve The Quality And Loyalty," *Restorica: Jurnal Ilmiah Ilmu Administrasi Negara Dan Ilmu Komunikasi* 8, no. 1 (2022): 25–34, <https://doi.org/https://doi.org/10.33084/restorica.v8i1.3117>.
 - 3 Rahman, Gede Arya Pering Arimbawa, and Fadel Muhammad, "Law Enforcement and Human Rights Protection in Public Administration: A Qualitative Approach to the Implementation of Public Policy."
 - 4 Ahmad Gelora M, "Rekonstruksi Politik Hukum Pengaturan Asn Dalam Sistem Hukum Indonesia," *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional* 11, no. 2 (2022): 265–81, <https://doi.org/10.33331/rechtsvinding.v11i2.930>.
 - 5 Novalina Serdiati and irawati mei Widiastuti, "Pertumbuhan Dan Produksi Rumput Laut *Eucheuma Cottonii* Pada Kedalaman Penanaman Yang Berbeda," *Media Litbang Sulteng* 3, no. 1 (2010): 21–26.

performing employees, and ineffective internal oversight.⁶ Non-compliance with working hours, service procedures, and involvement in political activities suggest that legal disciplinary norms have not been fully integrated into the work culture of civil servants. These deficiencies create legal loopholes that adversely affect the state's interests, both materially and immaterially.⁷ Es often clash with the ambiguity of sanction enforcement. For example, there is debate regarding the boundaries between ethical violations and legal violations that carry binding sanctions. Some officials may feel that their actions violate only an ethical code carrying moral sanctions, whereas, substantively, they meet the elements of an unlawful act that harms the state.⁸ This lack of clarity in the boundaries is often exploited to avoid heavier legal liability in court; therefore, a reevaluation of the role of the code of ethics as an integral part of civil service legal norms with binding force is necessary.

A significant legal issue concerns the lack of clarity in regulations governing sanctions for civil servants who commit corruption offenses under previous legal frameworks. Ambiguities persist in the provisions explicitly addressing dismissal sanctions for employees involved in official misconduct.⁹ This regulatory gap has resulted in varying interpretations of court decisions that have attained final and binding legal force. Corruption cases involving civil servants necessitate a more rigorous legal framework to ensure that all perpetrators of official misconduct receive proportional sanctions, thereby safeguarding bureaucratic integrity and ensuring legal certainty within government agencies.¹⁰

A notable case of abuse of authority resulting in dishonorable dismissal, such as the incident involving an official at the Semarang City Land Office, illustrates that disciplinary enforcement under Law No. 20 of 2023 and Government Regulation No. 94 of 2021 is increasingly effectively implemented.¹¹ In this instance, the dismissal process followed rigorous investigative procedures and the issuance of a summons in accordance with legal requirements. The administrative court's decision in this case affirms that disciplinary enforcement serves as a legitimate legal instrument for upholding the integrity of the civil service. Nevertheless, the success of this isolated case does not yet reflect the broader national context, which remains characterized by weaknesses in regional oversight.¹²

The issue of civil servant neutrality during general and simultaneous regional elections presents a significant challenge to the integrity of Indonesia's bureaucracy. Numerous employees encounter conflicts of interest as they seek to secure positions or gain political advantage,

6 Dairani Dairani and Ach. Fadlail, "Konsep Pengaturan Netralitas Asn Dalam Pemilu Dan Pilkada Serentak Tahun 2024," *LISAN AL-HAL: Jurnal Pengembangan Pemikiran Dan Kebudayaan* 17, no. 2 (2023): 251–66, <https://doi.org/10.35316/lisanalhal.v17i2.251-266>.

7 Fathur Rauzi, "Penjatuhan Hukuman Terkait Masalah Disiplin Pegawai Negeri Sipil Punishment Falls Related to Disciplinary Issues of Civil Servants Universitas Islam Al-Azhar , Indonesia Profesi Sebagai Pegawai Negeri Sipil (PNS) Masih Menjadi Idaman Banyak Kebutuhan Pa," *Jurnal Fundamental Justice* 4, no. 2 (2023): 112–27.

8 Al Sentot Sudarwanto, "Revitalisasi Partisipasi Publik Pada Seleksi Jabatan Pimpinan Tinggi (JPT) Dalam Sistem Kepegawaian Aparatur Sipil Negara (ASN) Di Indonesia," *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional* 11, no. 2 (2022): 319–33, <https://doi.org/10.33331/rechtsvinding.v11i2.923>.

9 I Dewa Herman Yudiawan, "Pendapatan Desa Adat : Kontruksi Hukum Pungutan Untuk Mewujudkan Bebas Pungutan Liar," *Jurnal Magister Hukum Udayana (Udayana Master Law Journal)* 8, no. 2 (2019): 249, <https://doi.org/10.24843/jmhu.2019.v08.i02.p08>.

10 M Zaid et al., "Eradicating Public Official Corruption Indonesia: A Revolutionary Paradigm Focusing on State Financial Losses," *Wacana Hukum* 29, no. 2 (2023): 87–111, <https://doi.org/10.33061/wh.v29i2.9564>.

11 Rayshe Gabriela Rumbewas and Ninuk Wijjiningsih, "Pemberhentian Pns Akibat Penyalahgunaan Wewenang Berdasarkan Uu No. 20 Tahun 2023 (Studi Putusan NO. 39 K/TUN/2023)" 7, no. 2 (2025): 833–42.

12 Rauzi, "Penjatuhan Hukuman Terkait Masalah Disiplin Pegawai Negeri Sipil Punishment Falls Related to Disciplinary Issues of Civil Servants Universitas Islam Al-Azhar , Indonesia Profesi Sebagai Pegawai Negeri Sipil (PNS) Masih Menjadi Idaman Banyak Kebutuhan Pa."

actions that directly contravene the principle of neutrality established by the Civil Service Law (Siagian et al., 2023). Such violations are not solely ethical breaches but also infringe upon the constitutional principle of equality in democracy.¹³ Despite preventive measures implemented by the State Civil Service Commission and the Election Supervisory Agency, the risk of violations remains substantial, indicating that current regulations require further reinforcement through stricter disciplinary sanctions.¹⁴

The imposition of severe disciplinary sanctions under Government Regulation No. 94 of 2021 serves as a vital mechanism for maintaining discipline among civil servants. Measures such as demotion, removal from office, and dismissal are implemented to uphold the quality of human resources.¹⁵ However, the effectiveness of these regulations is frequently compromised by immediate supervisors who fail to proactively address disciplinary violations among their subordinates. This reflects a problematic legal culture within the bureaucracy, where an undue sense of “*ewuh pakewuh*,” or corps solidarity, impedes objective and transparent law enforcement.¹⁶

The urgency of this research stems from the necessity to conduct a comprehensive analysis of the construction of legal accountability for civil servants during the transition to new civil service regulations. A significant gap persists between public expectations for a transparent bureaucracy and the prevailing legal reality, which is characterized by normative ambiguity and inconsistent enforcement of sanctions. A normative legal analysis is essential to determine whether the current legal framework is sufficiently robust to uphold the integrity and discipline of civil servants or whether legal loopholes persist that permit impunity for ethical and disciplinary violations. In light of the foregoing, this study seeks to comprehensively analyze the legal responsibilities of civil servants in maintaining integrity and discipline under the prevailing civil service laws in Indonesia. The analysis will focus on harmonizing Law No. 20 of 2023 with its implementing regulations and evaluating the effectiveness of disciplinary sanction mechanisms in reducing legal violations within the bureaucracy. By elucidating these aspects of legal responsibility, the study aims to inform policy recommendations that reinforce civil servants' moral conduct and foster a bureaucracy that serves the public and upholds integrity.

Method

A normative legal research approach is employed in this study. This method involves analyzing secondary sources, including legislation, legal principles, and legal doctrines. The primary objective is to assess the coherence of legal provisions, specifically evaluating whether regulations, such as civil service disciplinary rules, align with higher legal principles or uphold the integrity values of the bureaucracy.¹⁷

13 Tulus Santoso and Maya Puspita Dewi, “Etika Aparatur Sipil Negara Dalam Membangun Good Governance,” *Transparansi: Jurnal Ilmiah Ilmu Administrasi* 2, no. 2 (2019): 179–87, <https://doi.org/10.31334/transparansi.v2i2.648>.

14 Fajrianto Fajrianto and M. Fahrudin Andriyansyah, “Pilkada Serentak 2024: Antara Pelanggaran Netralitas ASN Dan Upaya Penanggulannya,” *Jurnal Al Azhar Indonesia Seri Ilmu Sosial* 5, no. 3 (2024): 188, <https://doi.org/10.36722/jaiss.v5i3.3419>.

15 Ahmad muhid Estiyanto, “Penegakan Sanksi Disiplin Berat Terhadap Pegawai Negeri Sipil Di Lingkungan Kementerian Perhubungan,” *Iblam Law Review* 4, no. 2 (2024): 19–30, <https://doi.org/https://doi.org/10.52249/ilr.v4i2.402> PENEGAKAN.

16 Rauzi, “Penjatuhan Hukuman Terkait Masalah Disiplin Pegawai Negeri Sipil Punishment Falls Related to Disciplinary Issues of Civil Servants Universitas Islam Al-Azhar , Indonesia Profesi Sebagai Pegawai Negeri Sipil (PNS) Masih Menjadi Idaman Banyak Kebutuhan Pa.”

17 Kemilau Mutik et al., “Provide Legal Assistance to Civil Servants in Positions as Actors of Goods / Services Procurement in Local Government Agencies with Justice and Legal Certainty,” *International Journal of Multicultural and Multireligious Understanding* 11, no. 5 (2024): 150, <https://doi.org/10.18415/ijmmu.v11i5.5711>.

To ensure a comprehensive analysis, several methodological approaches are utilized.¹⁸ First, the statute approach examines all relevant laws and regulations, with particular attention to Law No. 20 of 2023 on the State Civil Service Apparatus and Government Regulation No. 94 of 2021 on the Discipline of Civil Servants. Second, the conceptual approach draws upon perspectives and doctrines within legal science, focusing on legal liability, bureaucratic integrity, and public administration ethics. Third, the case approach is applied to understand the practical implementation of legal norms, including the analysis of court rulings and instances of disciplinary violations or breaches of neutrality.

RESULTS AND DISCUSSION

Strengthening Legal and Ethical Accountability of Civil Servants within the Merit System

Indonesia's national civil service is undergoing a significant transitional period, with Law No. 20 of 2023 on the Civil Service functioning as a key reform mechanism to address historical bureaucratic challenges. Legal accountability for civil servants is conceptualized as a form of public accountability, requiring congruence between administrative actions, legal standards, and professional ethics. The ongoing legal and political restructuring seeks to reinforce the merit system, ensuring that all civil service policies are grounded in qualifications, competencies, and performance, applied equitably and without discrimination. Literature suggests that these reforms are intended to foster a more agile, results-driven bureaucracy while upholding robust legal protections against the misuse of authority.¹⁹ Therefore, the legal accountability of civil servants is intrinsically linked to the broader pursuit of good governance.

The revision of civil service regulations under Law No. 20 of 2023 necessitates a restructuring of the hierarchy of disciplinary norms and codes of ethics. A key issue identified in the literature is the distinction between ethics and law as normative systems that impose binding sanctions on civil servants. In administrative law, ambiguity arises when violations are classified solely as ethical breaches, even when they meet the criteria for unlawful acts that negatively impact the public interest.²⁰ The literature underscores that the ASN code of ethics should be regarded not merely as a moral guideline but as an essential component of legal responsibility, with enforceable authority. This approach is vital to ensure that civil servants at all levels of government maintain a high degree of legal awareness in fulfilling their roles as public officials and administrators.²¹

The adoption of the core values known as "BerAKHLAK" is fundamental to developing civil servant competencies in accordance with recent regulatory changes. The literature indicates that the "ASN BerAKHLAK" program aims to improve employee quality and loyalty by promoting standardized behavior nationwide. Legally, these values have been incorporated as criteria for

18 Tohadi Tohadi, "Rekonstruksi Pengaturan Dan Sanksi Hukum Bagi Pegawai Aparatur Sipil Negara Yang Melakukan Tindak Pidana Korupsi Reconstruction of Legal Regulating and Sanctioning the Employee of State Civil Apparatus Who Comits Corruption Criminal Act," *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional* 11, no. 2 (2022): 173–90, <https://doi.org/10.33331/rechtsvinding.v11i2.931>.

19 Sonia Ivana Baru, "Reformulation of the Regulation and Strengthening of the State Civil Apparatus Commission (SCAC) as an External Supervisor in the State Civil Apparatus Bill," *Journal of Rechts Vinding: National Legal Development Media* 11, no. 2 (2022): 283–97.

20 Maksin et al., "Pelaksanaan Program 'ASN Ber-Akhlak' Sebagai Bentuk Pengembangan Pegawai Untuk Meningkatkan Kualitas Dan Loyalitas Pegawai Implementation Of 'ASN Ber-Akhlak' Program With Characteristics As A Form Of Employee Development To Improve The Quality And Loyalty."

21 Sumarwoto Sumarwoto, "Penyuluhan Hukum: Bagi ASN Tentang Kode Etik Dan Perilaku Di BKPSDM Kota Mojokerto," *Borobudur Journal on Legal Services* 2, no. 1 (2021): 40–50, <https://doi.org/10.31603/bjls.v2i1.8087>.

performance evaluations, directly influencing career progression. Internalizing these values is identified as a strategic preventive measure to mitigate maladministration and corruption within the bureaucracy.²² Nevertheless, the effectiveness of these values depends on the extent to which legal frameworks provide protection and certainty for employees who demonstrate integrity in high-risk roles.²³

Internalization of the “BerAKHLAK” Core Values as the Legal Foundation of Employee Integrity

The initial findings of this study demonstrate that implementing the “ASN BerAKHLAK” program constitutes a significant form of employee development, enhancing both quality and loyalty within Indonesia’s bureaucracy. Analyses from multiple agencies reveal that internalizing these core values functions not only as a moral compass but also as a legal benchmark in employee performance assessments. This approach is consistent with the objectives of Law No. 20 of 2023, which seeks to establish a professional and accountable civil service. The findings suggest that violations of accountability or loyalty by civil servants are automatically classified as disciplinary infractions, subject to administrative sanctions under Government Regulation No. 94 of 2021.²⁴ This underscores the need to standardize legally recognized behaviors to reinforce integrity, rather than relying solely on moral exhortations without enforceable consequences.

In the context of public service, the application of the “BerAKHLAK” values within public service, the application of “BerAKHLAK” values has been effective in enhancing the overall management of bureaucratic services. For instance, in Islamic education management, the professionalism of academic services is closely linked to the extent to which administrative staff internalize integrity and competence. Research indicates that agencies providing ongoing legal education on codes of ethics and conduct achieve higher levels of employee compliance.²⁵ This suggests that legal responsibility for civil servants extends beyond punitive measures to include continuous legal education that cultivates a positive work culture. In practice, these findings highlight the need for both local and central governments to systematically audit the internalization of these core values, ensuring they serve as the basis for administrative decisions rather than remain mere slogans.²⁶ IC integrity can be constructed through the integration of ethical norms and written legal norms. A critical reflection on these findings indicates that the success of the “BerAKHLAK” program depends heavily on agency leaders’ commitment to act as legal role models. If leaders set an example of deviant behavior, the internalization of these values at the staff level will face systemic failure.²⁷ Therefore, the legal responsibility of civil servants must be understood hierarchically, with leaders bearing greater responsibility for

22 Maksin et al., “Pelaksanaan Program ‘ASN Ber-Akhlak’ Sebagai Bentuk Pengembangan Pegawai Untuk Meningkatkan Kualitas Dan Loyalitas Pegawai Implementation Of ‘ASN Ber-Akhlak’ Program With Characteristics As A Form Of Employee Development To Improve The Quality And Loyalty.”

23 Mutik et al., “Provide Legal Assistance to Civil Servants in Positions as Actors of Goods / Services Procurement in Local Government Agencies with Justice and Legal Certainty.”

24 Estiyanto, “Penegakan Sanksi Disiplin Berat Terhadap Pegawai Negeri Sipil Di Lingkungan Kementerian Perhubungan.”

25 Sumarwoto, “Penyuluhan Hukum: Bagi ASN Tentang Kode Etik Dan Perilaku Di BKPSDM Kota Mojokerto.”

26 Maksin et al., “Pelaksanaan Program ‘ASN Ber-Akhlak’ Sebagai Bentuk Pengembangan Pegawai Untuk Meningkatkan Kualitas Dan Loyalitas Pegawai Implementation Of ‘ASN Ber-Akhlak’ Program With Characteristics As A Form Of Employee Development To Improve The Quality And Loyalty.”

27 Rauzi, “Penjatuhan Hukuman Terkait Masalah Disiplin Pegawai Negeri Sipil Punishment Falls Related to Disciplinary Issues of Civil Servants Universitas Islam Al-Azhar , Indonesia Profesi Sebagai Pegawai Negeri Sipil (PNS) Masih Menjadi Idaman Banyak Kebutuhan Pa.”

upholding the agency's integrity through close supervision of their subordinates' compliance with the fundamental values established by the state.²⁸

Reconstruction of the Enforcement of Disciplinary Sanctions and the Handling of Corruption Offenses in Public Office

The second key finding underscores the need to reconstruct legal regulations and sanctions for civil servants implicated in corruption to ensure legal certainty and uphold bureaucratic integrity.²⁹ Analysis of recent civil service regulations reveals concerted efforts to reinforce mechanisms for the dishonorable dismissal of employees found guilty of official misconduct. However, research indicates that the enforcement of stringent disciplinary actions is frequently impeded by discrepancies between criminal court decisions and the application of administrative sanctions within agencies.³⁰ This situation calls for regulatory harmonization to ensure that any civil servant whose corruption conviction is final and binding (in kracht) is promptly dismissed, eliminating legal loopholes that might allow them to retain their position. This interpretation is consistent with a transformative approach to anti-corruption, which prioritizes removing individuals who damage state finances from the bureaucracy.³¹

A real-world case. A practical example discussed in this study involves the dismissal of a civil servant for abuse of authority under Law No. 20 of 2023, as documented in Decision No. 39 K/TUN/2023.³² In this instance, the administrative court validated the agency's decision to dismiss the employee following a transparent review process. This case demonstrates that current legal frameworks, including Government Regulation No. 94 of 2021, are adequate for enforcing discipline when consistently applied and free of external interference.³³ Nevertheless, a persistent challenge is the reluctance of immediate supervisors to initiate disciplinary investigations against subordinates.³⁴ This finding suggests the necessity for a digital monitoring system that can automatically detect violations, thereby minimizing supervisory subjectivity in sanctioning processes.³⁵ Study highlights the importance of providing legal assistance to civil servants performing high-risk duties, such as procurement, to ensure justice for those who follow procedures. Often, fear of disproportionate legal sanctions causes civil servants to hesitate in making critical decisions, ultimately hindering development. Legal reform must ensure that sanctions are imposed on those who act with malicious intent (*mens rea*), while providing legal protection to those who act on behalf of the state in good faith.³⁶ This legal

28 Barus, "Reformulation of the Regulation and Strengthening of the State Civil Apparatus Commission (SCAC) as an External Supervisor in the State Civil Apparatus Bill."

29 Gelora M, "Rekonstruksi Politik Hukum Pengaturan Asn Dalam Sistem Hukum Indonesia."

30 Tohadi, "Rekonstruksi Pengaturan Dan Sanksi Hukum Bagi Pegawai Aparatur Sipil Negara Yang Melakukan Tindak Pidana Korupsi Reconstruction of Legal Regulating and Sanctioning the Employee of State Civil Apparatus Who Comits Corruption Criminal Act."

31 Zaid et al., "Eradicating Public Official Corruption Indonesia: A Revolutionary Paradigm Focusing on State Financial Losses."

32 Rumbewas and Wijiningsih, "Pemberhentian Pns Akibat Penyalahgunaan Wewenang Berdasarkan Uu No. 20 Tahun 2023 (Studi Putusan NO. 39 K/TUN/2023)."

33 Fajrianto and Andriyansyah, "Pilkada Serentak 2024: Antara Pelanggaran Netralitas ASN Dan Upaya Penanggulannya."

34 Dian Wijayanto et al., "The Optimization of Production and Profit of *Eucheuma Cottonii* Cultivation in Kemojan Island," *Bioflux* 14, no. 4 (2021): 1955–64, <http://www.bioflux.com.ro/home/volume-14-4-2021/>.

35 Rauzi, "Penjatuhan Hukuman Terkait Masalah Disiplin Pegawai Negeri Sipil Punishment Falls Related to Disciplinary Issues of Civil Servants Universitas Islam Al-Azhar, Indonesia Profesi Sebagai Pegawai Negeri Sipil (PNS) Masih Menjadi Idaman Banyak Kebutuhan Pa."

36 Mutik et al., "Provide Legal Assistance to Civil Servants in Positions as Actors of Goods / Services Procurement in Local Government Agencies with Justice and Legal Certainty."

perspective strikes a balance between upholding integrity and safeguarding civil servants' careers, which is a crucial aspect of modern bureaucratic reform in Indonesia.

Civil Servant Neutrality and Strengthening Oversight Institutions in Political Dynamics

The third finding identifies that the issue of civil servant neutrality remains a significant challenge for the integrity of Indonesia's bureaucracy, particularly ahead of the 2024 simultaneous regional elections. Data indicate various forms of neutrality violations, ranging from open support on social media to the mobilization of state facilities for practical political interests.³⁷ These violations are not merely ethical issues but threats to the principle of equality in democracy guaranteed by the constitution. Research findings indicate that the strategies implemented by the State Civil Service Commission and the Election Supervisory Agency (Bawaslu) require more than administrative oversight; they must include repressive measures that serve as deterrents.³⁸ The concept of neutrality in the latest regulations is very explicit, but its effectiveness is often undermined by the political interests of local civil service officials.³⁹

Interpretations of this phenomenon suggest that civil servant neutrality is an absolute prerequisite for the sustainability of the merit system. If civil servants are not neutral, promotions and job transfers will no longer be based on competence but on political loyalty.⁴⁰ The research findings recommend reformulating regulations to strengthen the position of the Civil Service Commission (KASN) as an independent external oversight body, thereby preventing it from being easily influenced by political forces. Additionally, revitalizing public participation in the selection of senior leadership positions is crucial to ensure that those selected have a clean track record of integrity and a strong commitment to bureaucratic neutrality.⁴¹ The theoretical implication is that civil service law must clearly separate the professional bureaucratic sphere from the electoral political sphere to maintain governmental stability.

In practice, the findings of this study suggest the need for enhanced coordination between central and local agencies to monitor neutrality through an integrated digital platform. The enforcement of sanctions against neutrality violators must be conducted transparently and made public to convey the message that the state does not tolerate the politicization of the bureaucracy.⁴² With strengthened oversight institutions and active public participation, it is hoped that the number of neutrality violations can be significantly reduced in future political contests. This aligns with efforts to build a bureaucracy that genuinely serves the public, free

37 Fajrianto and Andriyansyah, "Pilkada Serentak 2024: Antara Pelanggaran Netralitas ASN Dan Upaya Penanggulannya."

38 Rahmadani Rahmadani et al., "Strategi Komisi Aparatur Sipil Negara (KASN) Dan Badan Pengawas Pemilu Dalam Menjaga Netralitas Aparatur Sipil Negara (ASN) Pada Masa Pilkada 2024 Di Provinsi Sumatera Barat," *WTSSEN : Jurnal Ilmu Sosial Dan Humaniora* 2, no. 4 (2024): 301–11, <https://doi.org/10.62383/wissen.v3i1.551>.

39 Dairani and Fadlail, "Konsep Pengaturan Netralitas Asn Dalam Pemilu Dan Pilkada Serentak Tahun 2024."

40 Barus, "Reformulation of the Regulation and Strengthening of the State Civil Apparatus Commission (SCAC) as an External Supervisor in the State Civil Apparatus Bill."

41 Sudarwanto, "Revitalisasi Partisipasi Publik Pada Seleksi Jabatan Pimpinan Tinggi (JPT) Dalam Sistem Kepegawaian Aparatur Sipil Negara (ASN) Di Indonesia."

42 Fajrianto and Andriyansyah, "Pilkada Serentak 2024: Antara Pelanggaran Netralitas ASN Dan Upaya Penanggulannya." Salsabila, Putri, Nadhiya Ulkhaq, and Gunawan Aji. 2025. "Indonesian Public Sentiment Toward Inflation in Social Media 2025: An Analysis Brand24 Study: (Sentimen Publik Indonesia Terhadap Inflasi Di Media Sosial 2025: Analisis Studi Brand24)". *Theosinesis: Journal of Integrative Understanding and Ethical Praxis* 1 (3): 88-102. <https://doi.org/10.20625/theosyn.v1i3.075>.

from distortion by the political interests of particular groups, in accordance with the spirit of Law No. 20 of 2023.⁴³

Based on the discussion above, it can be concluded that the legal accountability of civil servants is a primary instrument in maintaining integrity and discipline amidst the transition to new regulations. Research findings indicate that the internalization of the “BerAKHLAK” values, the strict enforcement of corruption sanctions, and the preservation of neutrality are three inseparable pillars in Indonesia's bureaucratic reform. The practical implications of this study emphasize the need to strengthen more autonomous internal and external oversight systems, as well as equitable legal education for all employees, to minimize legal loopholes that are often exploited to avoid accountability.⁴⁴

A recommendation for future research is to conduct an in-depth analysis of the impact of bureaucratic digitalization on the quantitative reduction in disciplinary violations. Additionally, further study is needed regarding legal protection for whistleblowers within the internal bureaucracy to ensure that self-monitoring mechanisms can operate more effectively without fear of intimidation. Finally, the success of law enforcement for civil servants will heavily depend on the political will of all stakeholders to prioritize integrity as the highest priority in governance. Through synergy between strong regulations, strict oversight, and a work culture rooted in integrity, the vision of a professional and clean bureaucracy can be realized for the future progress of the Indonesian nation.

CONCLUSION

This study concludes that the legal responsibility of civil servants to uphold integrity and discipline has been significantly strengthened by Law No. 20 of 2023. Key findings indicate that the internalization of the core value “BerAKHLAK” is no longer merely a moral guide but has become a legally binding parameter in performance evaluations, the quality of public service, and employee loyalty (Tantri et al., 2022). The reinforcement of these core values has proven to be a crucial preventive instrument in reducing the incidence of maladministration and providing legal certainty for civil servants in performing their public service functions\

Furthermore, this study confirms that the restructuring of disciplinary sanctions, particularly firm measures such as dismissal without honor for perpetrators of corruption and abuse of authority, is an essential step to uphold the integrity of the bureaucracy and ensure legal certainty. The enforcement of severe disciplinary measures based on strict investigative procedures, as reflected in recent administrative court rulings, legitimizes administrative sanctions as a valid instrument for purging the bureaucracy of individuals who harm the state. However, the effectiveness of enforcing these sanctions remains highly dependent on the courage and objectivity of agency leaders in processing violations within their internal environments.

The contribution of this research lies in mapping the legal analysis of integrating ethical norms into legally binding norms, particularly in the context of civil servant neutrality within electoral political dynamics. This study affirms that neutrality is not merely a matter of professional ethics but a pillar of democratic sovereignty requiring strong and independent external oversight (Barus, 2022). As a policy implication, strengthening coordination between oversight agencies and central government institutions is necessary to ensure that this regulatory transition closes legal loopholes and creates a bureaucracy that is truly professional, integrity-driven, and accountable, in accordance with Indonesia's mandate for bureaucratic reform.

43 Dairani and Fadlail, “Konsep Pengaturan Netralitas Asn Dalam Pemilu Dan Pilkada Serentak Tahun 2024.”

44 Sumarwoto, “Penyuluhan Hukum: Bagi ASN Tentang Kode Etik Dan Perilaku Di BKPSDM Kota Mojokerto.”

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