

Justice-Based Enhancements to the Civil Servant Remuneration System in the Ministry of Religious Affairs

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Abstract

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The Ministry of Religion is currently undertaking a bureaucratic reform program aimed at enhancing organizational structure, management systems, human resources, and salary or remuneration frameworks. The 2008 Ministry of Finance Work Plan profile outlines a Bureaucratic Reform program, which includes the enhancement of the remuneration system. This study seeks to evaluate and analyze the implementation of remuneration improvement policies at the Ministry of Religion, grounded in juridical aspects and principles of justice. The research adopts a normative legal approach, utilizing legislative, conceptual, and case study methodologies. Legal materials are sourced from primary, secondary, and tertiary sources. Data collection is conducted through a comprehensive literature review and analyzed qualitatively. Findings reveal that remuneration is a fundamental aspect of human resource management, concerning the financial compensation employees receive for their organizational duties. To meet the diverse expectations and needs of stakeholders, the remuneration system must uphold the principles of justice. Fairness in the remuneration system within government agencies is mandated by Law Number 43 of 1999. By incorporating performance allowances into the remuneration structure, the system is expected to be more equitable, thereby mitigating welfare disparities both among civil servants and between civil servants and private sector employees.

1. Introduction

One of the demands and mandates of the reform movement in Indonesia is to create good and clean government. Until now, government bureaucracy remains an interesting thing to observe, because of the conditions and even various kinds of public issues regarding bureaucracy that are slanted. Bureaucracy in Indonesia is often considered a static bureaucracy, which is less sensitive to changes in the social environment and tends to be resistant to reform. This has the potential to give rise to maladministration which can lead to corruption, collusion and nepotism (KKN). Apart from that, the bureaucracy in Indonesia has not been able to encourage the creation of situations and conditions that are conducive for investors to invest quickly, comfortably, easily and safely.¹ The State Civil Apparatus has a very important role in creating a law-abiding, modern civilized, democratic, prosperous, just and highly moral civil society in providing services to society fairly and evenly, maintaining national unity and integrity with full loyalty to Pancasila and The 1945

¹ Andi Sefullah, A Muin Fahmal, and Muhammad Fachri Said, 'Implementasi Sistem Merit Dalam Manajemen Aparatur Sipil Negara Kementerian Agama Sulawesi Selatan', *Kalabbirang Law Journal*, 2.1 (2020), 30-40 <<https://doi.org/10.35877/454ri.kalabbirang28>>.

Constitution. All of this is in order to achieve the goals aspired to by the Indonesian people.² In order to achieve national goals as stated in paragraph 4 of the Preamble to the 1945 Constitution of the Republic of Indonesia, ASN is required to be professional, free from political interference, free from practices of corruption, collusion and nepotism, capable of providing public services for the community and capable of carries out its role as a glue for national unity and unity based on Pancasila and the 1945 Constitution. The national objectives as stated in the Preamble to the 1945 Constitution are to protect the entire Indonesian nation and all of Indonesia's blood, promote general welfare, make the nation's life intelligent, and participate in implementing world order based on independence, lasting peace, and social justice.³

The Ministry of Religion's current efforts have been and are currently implementing a bureaucratic reform program with an emphasis on improvements in the areas of organizational structuring, management systems, human resources and salary (remuneration) structures. In carrying out bureaucratic reform, the Ministry of Religion needs a leader who is professional and reliable and is able to synergize with other ministries and is able to carry out his duties and functions in realizing good governance. This is based on the Decree of the Minister of Religion Number 153 of 2009, concerning Bureaucratic Reform of the Ministry of Religion.⁴ The aim of Bureaucratic Reform in the Ministry of Religion is:

1. Creating a clean, professional and responsible Ministry of Religion apparatus.
2. Creating an efficient and effective bureaucracy in the Ministry of Religion so that it can provide optimal public services.

Leadership is an important foundation in improving the performance of the State Civil Service, leaders are a measure of success. If the leadership is quality, professional, then the State Civil Apparatus of the Ministry of Religion will be quality too, but on the other hand, if the leader is less qualified then the performance of the State Civil Apparatus at the Ministry of Religion Office will doesn't run well. From this, it can be seen that the leader is one of the factors that determines the success and continuity of the State Civil Apparatus, as is also the case in the Ministry of Religion, whether the leadership is strong or not, the failure and success of the leadership, is largely determined by the figure of the leader because the leader is the controller who determines the direction taken towards the goal. What is to be achieved is good governance.⁵

Leaders need to combine several concepts so that ideal leadership can be realized. A positive and ideal leader style and behavior can encourage State Civil Apparatus to direct

² Lusi Mulia, 'Implementasi Manajemen Pegawai Pemerintah Perjanjian Kerja Dalam Undang Undang Nomor 5 Tahun 2014 Tentang Aparatur Sipil Negara', *Jurnal Pendidikan Tambusai*, 7.1 (2023), 2284-93.

³ Muzayanah Muzayanah, 'Pemahaman Terhadap Tanggungjawab, Hak Dan Kewajiban Pegawai Terhadap U.U. No 5 Tahun 2014 Tentang Aparatur Sipil Negara', *Jurnal Komunikasi Hukum (JKH)*, 6.1 (2020), 228 <<https://doi.org/10.23887/jkh.v6i1.23488>>.

⁴ Eli Noviyanti, 'Implementasi Kebijakan Reformasi Birokrasi Dalam Penguatan Aparatur Sipil Negara Di Kementerian Agama Republik Indonesia', *VISIONER: Jurnal Pemerintahan Daerah Di Indonesia*, 11.1 (2020), 75-90 <<https://doi.org/10.54783/jv.v11i1.185>>.

⁵ R Afriza, 'Implementasi Remunerasi Bagi Pegawai Negeri Sipil Di Lingkungan Fakultas Ilmu Sosial Dan Ilmu Pemerintahan Uin Ar-Raniry Banda Aceh', 2020 <<https://repository.ar-raniry.ac.id/id/eprint/13743/>>.

and motivate individual State Civil Apparatus (ASN) to work together in realizing the goals of good governance at the Ministry of Religion. With the hope that the results obtained from implementing bureaucratic reform will become the basis for implementing bureaucratic reform at the next stage. Therefore, the implementation of bureaucratic reform is a strengthening of the implementation of previous stages of bureaucratic reform at the Ministry of Religion.⁶

Explanation of the importance of the existence of Civil Servants in realizing national development goals by requiring the perfection of Civil Servants to create smooth implementation of tasks that are sustainable and never stop as long as the state exists. Bureaucratic reform is a fundamental change and renewal effort that is carried out systematically and planned to move towards a better public administration order. One form of bureaucratic reform that has been carried out by the government is the creation of remuneration for Civil Servants.⁷

Apart from that, the basic salary structure is also considered less than ideal because the ratio between the lowest and highest salaries is too small, namely only 1: 3.2, so it is considered unfair when viewed from the aspect of workload and responsibility. Even though in addition to the basic salary, civil servants also receive allowances, in reality these allowances and basic salaries are still very small and cannot be considered to be prosperous. The logical consequence of improving the remuneration system is that after remuneration is given, the competency and performance of Civil Servants must, and can even be said to be mandatory, increase more than before and in carrying out their duties and work they become fairer. It is believed that one of the triggering factors is the practice of illegal levies in the implementation of public services, namely the relatively small salaries of Civil Servants.⁸ Understanding the meaning of the word fairness as one of the objectives of improving the remuneration system for Civil Servants as mentioned above, it can be explained that fairness, which is intended as one of the objectives of improving remuneration for Civil Servants, is a principle in carrying out government duties by Civil Servants. based on justice, fairness, prioritizing community interests rather than personal interests so that corruption and collusion can be avoided.⁹

Research from Ucu proves the title Implementation of Bureaucratic Reform Policy in Strengthening the State Civil Apparatus in the Ministry of Religion of the Republic of Indonesia. This research discusses the model for implementing bureaucratic reform policies in strengthening the state civil apparatus in the office of the Ministry of Religion of the

⁶ Kurniawan, Willy Hardianto, and Agung Suprojo, 'Implementasi Kebijakan Dalam Pengembangan Sumber', *Jurnal Ilmiah Publika*, 11.1 (2023), 215-20.

⁷ Nur Putri Jayanti, 'Netralitas Peran Aparatur Sipil Negara Dalam Kebijakan Publik Dan Pemilihan Umum (Neutrality of The Role of State Civil Apparatus in Publik Policies and General Election)', *Jurnal Analis Kebijakan*, 3.1 (2019), 101-7.

⁸ Noviyanti., Eli, 'Implementasi Kebijaksanaan Reformasi Birokrasi Dalam Penguatan Aparatur Sipil Negara Di Kementerian Agama Republik Indonesia', *VISIONER: Jurnal Pemerintahan Daerah Di Indonesia*, 11.1 (2020), 75-90 <<https://doi.org/10.54783/jv.v11i1.185>>

⁹ Afriza, R, 'Implementasi Remunerasi Bagi Pegawai Negeri Sipil Di Lingkungan Fakultas Ilmu Sosial Dan Ilmu Pemerintahan Uin Ar-Raniry Banda Aceh', 2020

Republic of Indonesia¹⁰. This is the same as Arie Purnomo and Masni Banggu's research with the title, Performance-Based Remuneration System for Civil Servants in Sorong Regency. This research refers more to the remuneration of civil servants in Sorong Regency¹¹. Research by Andi Sefullah, A. Muin Fahmal & Muhammad Fachri Said, with the title Implementation of the Merit System in the Management of the State Civil Apparatus of the Ministry of Religion, South Sulawesi. This research discusses the implementation of the merit system for the civil servants of the South Sulawesi Ministry of Religion¹². Philosophically, the implementation of a policy to improve the Civil Servant Remuneration system is a good thing. However, in practice there are various juridical weaknesses. From the review presented above, the author is interested in studying a thesis entitled " Justice-Based Enhancements to the Civil Servant Remuneration System in the Ministry of Religious Affairs."

2. Methods

The type of research in this writing uses a normative research method, namely the author examines positive legal provisions in order to find legal rules, legal principles and legal doctrines to answer the legal issues being faced. This method uses secondary data and/or materials secondary law such as articles, news and journals to be able to understand and explain the research carried out. This research will focus on getting information based on data from books, literature, scientific research and even legislation can support research.¹³ To solve the problem formulated, there are several approaches used, namely the statutory regulatory approach which is carried out by examining all problems based on applicable statutory regulations in accordance with the legal issue being studied, the conceptual approach and the case approach.¹⁴

Meanwhile, sources of legal materials consist of sources of primary legal materials and secondary legal materials as well as tertiary legal materials, where primary legal materials are obtained from statutory regulations consisting of the Constitution of the Republic of Indonesia of 1945, Decree of the Minister of Religion Number 153 of 2009, concerning Bureaucratic Reform of the Ministry of Religion, Presidential Regulation Number 108 of 2014 concerning Employee Performance Allowances within the Ministry of Religion dated 17 September 2014 and secondary legal materials obtained from library studies, books etc., as well as tertiary source materials obtained from dictionaries and the internet. The data collection technique uses the literature study method and is analyzed using qualitative analysis.

¹⁰ Ucu, "Implementasi Kebijakan Reformasi Birokrasi Dalam Penguatan Aparatur Sipil Negara Di Kementerian Agama Republik Indonesia" (Institut Pemerintahan Dalam Negeri, 2021).

¹¹ Arie Purnomo and Masni Banggu, "Sistem Remunerasi Berbasis Kinerja Pegawai Negeri Sipil Di Kabupaten Sorong" (Universitas Muhammadiyah Sorong, 2020).

¹² Sefullah Andi, A. Muin Fahmal, and Muhammad Fachri Said, "Implementasi Sistem Merit Dalam Manajemen Aparatur Sipil Negara Kementerian Agama Sulawesi Selatan" (Universitas Muslim Indonesia, 2020).

¹³ Putri, N.F., Viona, E., & Michael, T. "The Importance of Legal Awareness and the Role of Indonesian Society in Facing the Spread of Covid-19 Hoax News. Justice Media:Journal of Legal Studies, 11 (1), 98-111, (2020).

¹⁴ Mangesti.

3. Results and Discussion

3.1. Implementation of the Remuneration Improvement Policy at the Ministry of Religion Based on Juridical Aspects and Justice Values

Bureaucratic reform is essentially an effort to carry out fundamental reforms to the government administration system, especially regarding institutional or organizational aspects, management and apparatus resources. Bureaucratic reform is intended to build the state apparatus to be more efficient and successful in carrying out governmental tasks and national development that are adapted to the dynamics of community demands¹⁵. Remuneration is one of the functions of human resource management which is related to the issue of financial rewards received by employees in exchange for carrying out organizational tasks. In other words, remuneration is basically an exchange relationship between employees and the organization. Employees exchange their labor for financial rewards provided by the organization. Remuneration or performance allowances are one of the derivatives of the bureaucratic reform design within the Ministry of Religion, the program stages run simultaneously, after the Ministry of Religion is deemed to have fulfilled all the requirements so that in the end it is entitled to receive performance allowances or remuneration¹⁶.

The application of performance allowances or remuneration must have a real impact on creating a work climate that is professional, productive, full of integrity, sensitive and concerned with improving services. The policy regarding performance allowances or remuneration is one of the breakthroughs in bureaucratic reform to achieve national goals, but it is not the only reform agenda that we want to achieve. Providing performance allowances has positive implications for improving employee welfare according to appropriate standards as state officials.¹⁷ Remuneration for civil servants at the Ministry of Religion has overall gone well, although there are also various obstacles in its implementation. From the results of interviews conducted between the authors and Mr. Bambang Sunaryadi, as Head of the Administration Subdivision at the Mojokerto City Ministry of Religion Office, several problems related to remuneration at the Ministry of Religion include:¹⁸

- a. In regulations related to remuneration starting from Minister of Religion Regulation no. 49 of 2014; Minister of Religion Regulation no. 48 of 2015; Minister of Religion Regulation no. 29 of 2016 to Regulation of the Minister of Religion Number 11 of 2019 concerning Providing Employee Performance Allowances at the Ministry of Religion, the basis for calculating the provision of civil servant performance allowances at the Ministry of Religion is still based on the accuracy of employee attendance and return hours only. This often gives rise to jealousy between one civil

¹⁵ Sulis Winurini, "Workplace Well-Being In Government Employees After Bureaucratic Reform (Case Study: The Government Of Yogyakarta City)," *Kajian Vol. 24*, no. 4 (2019): 237-52.

¹⁶ Ria Yuli Angliawati, "Peran Remunerasi Terhadap Kualitas Pelayanan Publik : Theoretical Review," *Ecodemica IV*, no. 2 (2016): 203-13.

¹⁷ Naufal Agung Ferdiana, Erry Sunarya, and Resa Nurmala, "Remuneration System Implementation and Extrinsic Motivation on Employee Work Spirit at Pt Sinar Sosro Kp Sukabumi," *COSTING:Journal of Economic, Business and Accounting 7*, no. 1 (2023): 1210-20.

¹⁸ Wanwancara dengan Bapak Bambang Sunaryadi, selaku Kepala Sub Bagian Tata Usaha pada Kantor Kementerian Agama Kota Mojokerto, pada tanggal 8 Juni 2024.

servant and another, one of which is that there are civil servants who feel that they perform well, but their attendance is often late because they are far away from home, for example, they feel disadvantaged because their performance allowances are cut, while other civil servants who perform low still get good reviews. by the boss and happens to be close to home or always absent on time but gets the full performance allowance without deductions.

- b. Employee performance appraisals, which should be the main basis for calculating performance allowances, are still subjective and not properly measurable due to the absence of specific standards in performance appraisals carried out by superiors.
- c. Work Guidelines or SOPs and Service Standards, prepared by each work unit. In other Ministries, SOPs and Service Standards are provided by the Central Ministry. This is understandable because at the Ministry of Religion, the number of human resources and facilities they have varies greatly, especially in remote areas. However, it would be better if SOPs and Service Standards were prepared by the Central Government, and the work unit would make adjustments regarding the relevant human resources, and the time required according to the conditions of each work unit.
- d. Educational qualifications are also the minimum requirements applied to the determination of civil servant positions where class 7 positions must be filled by civil servants who have a minimum educational qualification of Bachelor's degree, whereas in the Ministry of Religion many civil servants who still have high school education and are performing well, cannot occupy positions with high position grades. due to not meeting educational qualifications.

Based on the above problems related to work allowances or remuneration at the Ministry of Religion, the things that need to be addressed in order to improve the remuneration system at the Ministry of Religion so that it is fair include:

- a. Performance should be the main reference for calculating performance allowances, apart from just the hours of attendance and return of civil servants. The rules for adding and subtracting performance allowances need to be further deepened and touch on the essence of civil servant performance as a reference for calculating performance allowances.
- b. Performance assessments should be carried out objectively, so that more valid and well-measured performance assessments can be obtained in accordance with the work results of each civil servant.
- c. Improvement and establishment of SOPs and Service Standards by the Central Ministry of Religion as a reference basis for performance and service implementation standards in Ministry of Religion work units both at the center and in the regions.
- d. The educational qualification standards of civil servants are important, but in many regions we find civil servants with qualification standards below the standard position class, who have a workload above their position and who also perform well, but who receive a position class lower than their workload due to educational qualifications that do not meet them. condition. This can be overcome with

scholarship programs and/or other programs that can help civil servants to obtain higher educational qualifications.

Remuneration for the Ministry of Religion has been implemented evenly from the central to regional Ministry of Religion and uses the same rules, namely PMA, which contains the technicalities for calculating civil servant performance allowances. The remuneration applied to the Ministry of Religion in the form of providing performance allowances for civil servants within the Ministry of Religion of the Republic of Indonesia has been in effect since July 2014 in accordance with Presidential Regulation Number 108 of 2014 concerning Employee Performance Allowances within the Ministry of Religion. Components of implementing remuneration, in this case the payment of performance allowances for civil servants at the Ministry of Religion, include, among others

- a. Value and class of civil servant positions
- b. Hours of attendance and return of civil servants
- c. The presence of civil servants
- d. And performance appraisal.

Based on the results of interviews conducted by the author with one of the civil servants at the Ministry of Religion of the Republic of Indonesia, namely Mrs. Manofi Indah Purwanti, as a Young Expert Personnel Analyst at the Mojokerto City Ministry of Religion Office, that several steps have been taken in the context of bureaucratic reform at the Republic of Indonesia's Ministry of Religion. Indonesia, these concrete and tactical steps include:¹⁹

- a. Organizational structuring, including separation, merger, sharpening of organizational tasks and functions so that the existing organization is more effective and more efficient. The Mojokerto City Ministry of Religion Office has implemented Bureaucratic Reform in stages. The process of implementing Bureaucratic Reform is carried out continuously and has step-by-step targets which are prepared annually in action work plans and priority work plans for developing Bureaucratic Reform.
- b. Improving management (business processes), including making analyzes and evaluations, analyzing workloads, position risks, job descriptions, and performance analysis systems for state civil servants) Improving public services, including creating minimum service standards, such as standards for cost, quality, time, Facilities, infrastructure, information and technology are all needed to improve a more integrated service system. The SOP owned by the Mojokerto City Ministry of Religion Office is a development of the central SOP, due to adjustments to the organizational structure, human resources and also the time required for implementation. Service Standards are also a development prepared by the personnel team referring to the applicable PMA.
- c. Implementation of the Government Agency Performance Accountability System (SAKIP), includes the formulation of key performance indicators as a benchmark for the success of performance achievements. In this case, every leader in the

¹⁹ Yeni Widyastuti, 'REMUNERASI DAN PEMBENAHAN KINERJA BIROKRASI', *Jurnal Administrasi Publik*, 3.1 (2012), 71-85 <<https://doi.org/10.35800/jjs.v3i1.1050>>.

organization of the Ministry of Religion of the Republic of Indonesia is involved in activities to strengthen accountability, assisted by Section Heads and related officials.

- d. Human Resources Development (HR) which includes formation, recruitment, repositioning of employees, creation of an assessment center system, creation of an integrated Personnel Management Information System (SIMPEG), increasing coordination between related units, competency-based education and training (training) and increasing discipline and employee performance. In this case, employee needs have been planned well according to needs, although often the formation that comes down from MENPAN RB is different from the plans that have been submitted. The majority of civil servants at the Ministry of Religion of the Republic of Indonesia have met the required qualification and competency standards, although there are still some civil servants who are still felt to lack competence. However, most of them have been placed in positions according to their educational qualifications and competencies.
- e. Preparing Standard Operating Procedures (SOPs) is not only carried out in relation to finances, service procedures, service implementation, handling conflicts of interest and others, but also monitors the performance of civil servants whether they comply with the SOPs and service standards or deviate from them.
- f. Improving Public Services, a culture of excellent service is always tried to be implemented in every type of service, although in its implementation there are bound to be obstacles and dissatisfaction from the service recipients

Since the publication of Presidential Regulation Number 108 of 2014 dated 17 September 2014 concerning Performance Allowances for the Ministry of Religion. In Article 2 of the Presidential Decree, it is stated that "Employees who hold positions within the Ministry of Religion, in addition to being given an income allowance in accordance with statutory provisions, are given a performance allowance every month. This Presidential Decree was confirmed by the issuance of Minister of Finance Regulation Number SR.583/MK/02/2014 concerning Approval of the principle of Providing Performance Allowances in the context of implementing Bureaucratic Reform for employees within the Ministry of Religion. This process was then followed up with the issuance of Regulation of the Minister of Religion (PMA) Number 49 of 2014 concerning the Granting, Addition and Reduction of Civil Servant Performance Allowances within the Office of the Ministry of Religion and the technical procedures for paying performance allowances at the Ministry of Religion are outlined in the Decree of the Secretary General of the Ministry of Religion Number 13 2014. There is an emphasis on all the regulations that are used as the basis for Tukin payments, both Presidential Decree, PMK and PMA, namely that Tukin payments take into account the performance shown and produced by the employee concerned²⁰. In order for remuneration to accommodate the expectations and needs of the various parties, the remuneration or wage system must meet at least two main principles, namely the

²⁰ Narko Hastopo and Suci Utami Wikaningtyas, "Pengaruh Remunerasi, Mutasi, Dan Insentif Terhadap Kinerja Pegawai Kantor Pelayanan Pratama Yogyakarta Dengan Motivasi Sebagai Variabel Mediasi," *Jurnal Riset Manajemen Akuntansi Indonesia* 1, no. 3 (2023): 567-93.

principle of justice. Fair based on workload and responsibilities as well as the principles of guaranteeing employee welfare as regulated in Law Number 43 of 1999 concerning Amendments to Law Number 8 of 1974 concerning Personnel Principles. Article 7 of Law Number 43 of 1999, for example, states that every civil servant (PNS) has the right to receive a fair and appropriate salary in accordance with their work load and responsibilities. Furthermore, it is also stated that the salary received by employees must be able to stimulate productivity and ensure their welfare²¹.

In government agencies, fairness in the remuneration system is a mandate of Law Number 43 of 1999. By implementing a fair remuneration system, it is hoped that civil servants will be motivated to work better. So far, in determining the amount of salary, the government has included aspects of workload and responsibility, although in practice the aspects of rank and seniority are still the main components in determining the amount of remuneration. Therefore, when the spirit of reform reached the remuneration system, the government created a new policy by including the performance allowance aspect in the remuneration component. Performance allowance is a form of incentive given to employees based on the performance achievements of the employee concerned²².

With the element of performance allowance in the remuneration component, it is hoped that the remuneration system for civil servants will become fairer. And with fairness in remuneration it is hoped that it can prevent disparities in welfare, both between civil servants and between civil servants and private employees. In simple terms, the concept of fairness in a remuneration system is when an organization links the input value of a job or position with the amount of remuneration. This means that the higher the input, the higher the remuneration (output). The input for a position is shown from the requirements of a position. The higher the requirements for a position, the higher the price of a position²³.

Thus, it can be said that determining fairness in remuneration can be achieved by comparing one position with another position in the same organization. The activity of comparing one position with another position in the same organization is called job evaluation. Job evaluation is part of the process of weighing a position by comparing a job/position with other jobs/positions in the same organization. By knowing the weight of the position, the value of the position and class of position can be determined. The grade and class of position are then used to determine the level and amount of salary fairly and appropriately according to the workload and responsibilities²⁴.

The Ministry of Religion has formulated five work culture values, namely integrity, professionalism, innovation, responsibility and exemplary. These five work culture values are used as a solid foundation as well as the spirit and soul that encourage all Ministry of Religion officials in providing services to the entire community. Symbolically, the pins for

²¹ Mario Julyano et al., "Pemahaman Terhadap Asas Kepastian Hukum Melalui Konstruksi Penalaran Positivisme Hukum," *Jurnal Mengenai Dasar-Dasar Pemikiran Hukum* 01, no. 1 (2019): 13-22.

²² Lusi Tuter Mulia, "Implementasi Manajemen Pegawai Pemerintah Perjanjian Kerja Dalam Undang-Undang Nomor 5 Tahun 2014 Tentang Aparatur Sipil Negara," *Jurnal Pendidikan Tambusai* 7, no. 1 (2023): 2284-93.

²³ Prof. Dr. H Budiman Rusli, "Kebijakan Remunerasi Berbasis Kinerja," 2010, 1-10.

²⁴ Drajat Armono, "Pegawai Negeri Sipil Dalam Rangka Peningkatan Optimalisasi Kemampuan Aparatur Pemerintah Daerah."

these five work culture values were pinned on all Ministry of Religion officials on the 69th Commemoration of the Ministry of Religion's Charity Day. This embedding marks a joint commitment to the mental revolution movement of the apparatus within the framework of bureaucratic reform based on the values of integrity, innovative professionalism, responsibility and example. In essence, these five values are not new because they are values that already exist in every religious teaching. Any religious teaching in this country teaches about these five values. However, it cannot be denied that in reality, it is not uncommon for existing values to be contaminated by internal desires and external temptations²⁵.

As a foundation, work culture values occupy an important position in achieving the Vision and Mission of the Ministry of Religion. Because, if the mission is the goal and reason for the existence of an organization, and the vision is a far-sighted view of the organization or the dreams it wants to achieve, then values reflect the spirit and spirit that underlies what members of the organization can and cannot do in carrying out the mission to achieve the vision. According to the Minister of Religion, commitment to achieving and maintaining performance targets consistently and continuously determines the success of making the Ministry of Religion's institutions more professional, more authoritative and the existence and programs that we implement provide great benefits for the people, nation and state. The principle of working in a team must always be instilled and cultivated in all work units, so that there is no place for the emergence of individual or group mental, behavioral and egoism which can damage the organizational system²⁶. To further internalize the five work cultures for all officials, the Ministry of Religion is expected to conduct training so that knowledge about the five work cultures is manifested and applied in attitudes, behavior, actions, even in thinking. Apart from that, it must also be supported by a good system to ensure that all the values formulated can run well and correctly.

3.2. *Ius Constituendum* Arrangements for Improvement of the Remuneration System for Civil Servants at the Ministry of Religion

The term remuneration comes from English, namely "remuneration" which has the original word to remuneration which means to provide rewards. This term has actually been used for a long time by many organizations, especially multinational companies. The term remuneration is used to explain all costs incurred by the organization (employer) for workers (employees) and received and enjoyed by workers either directly and routinely or indirectly and not routinely.²⁷ Remuneration has a very strategic meaning in the success of Bureaucratic Reform, considering that the most significant impact on performance in the office will be largely determined by changes in the culture of civil servants in carrying out their main duties. Meanwhile, the success of changing this culture is largely determined by the level of welfare of its members. The basic principle of Remuneration policy is fair and proportional. This means that if the policy applies an equal pattern, then with the

²⁵ Abdur Rahim et al., "Relevansi Asas Kepastian Hukum Dalam Sistem Penyelenggaraan Administrasi Negara Indonesia," *JIP (Jurnal Ilmiah Ilmu Pendidikan)* (EISSN: 6, no. 8 (2023): 5806-11.

²⁶ Fitrotun Niswah and Eva Hany Fanida, "Remunasi: Harapan Dan Tantangan Reformasi Birokrasi," *Proceeding Call For Paper 2*, no. 3 (2011): 126-33.

²⁷ Yuni Listya Owada Siahaan and Rini Intansari Meilani, "Sistem Kompensasi Dan Kepuasan Kerja Guru Tidak Tetap Di Sebuah SMK Swasta Di Indonesia," *Jurnal Pendidikan Manajemen Perkantoran* 4, no. 2 (2019): 141, <https://doi.org/10.17509/jpm.v4i2.18008>.

Remuneration policy, the amount of income received by an official will be largely determined by the weight and price of the position he holds as well as the resulting performance.²⁸

Nowadays, quite a lot of government agencies, both at the center and in the regions, provide performance-based allowances to their employees, which in popular terms is called remuneration. This policy was taken in order to improve public services to the community and create good governance that is free from practices of corruption, collusion and nepotism.²⁹ Policies in the field of remuneration, salary increases, provision of various facilities, and so on for state officials and civil servants, on the one hand, are a "breeze of heaven" for them and their families. In fact, there is no moral, let alone juridical, prohibition that prohibits a state official or civil servant from living in luxury, such as; have a luxurious house, have a luxury car, even have abundant wealth and a large garden. However, all of this must be obtained legally and the origin of all this wealth can be transparently explained to the public.³⁰

Various rights have been given to employees and officials, in the form of salaries, allowances, provision of various facilities, and remuneration. These rights are given so that they can provide public services to the community quickly, well and honestly. According to K Bertens, these rights are "legal rights", so they can make claims if these rights are not fulfilled. Rights are the correlative of obligations, and obligations can be differentiated into subjective obligations and objective obligations. Subjective obligations are moral obligations to do or not do something, while objective obligations are things that must be done or not done. If these objective obligations are connected to legal rights as stated by K Bertens above, then these objective obligations can be called "legal obligations". Therefore, every employee or official whose rights have been fulfilled must carry out their obligations well.³¹

In its implementation, so that the goals and objectives can be achieved and are sustainable, then comply,³² The remuneration system must meet the following principles:

1. Fair and Proportional Principles.

What is meant by fairness is objectivity in determining the nominal value and it must be in accordance with proportions such as considering the responsibilities and position held. The value of the contribution provided by the function of the position or position to the organization, which can generally be seen from 3 (three) things, namely:

- a) Type of work
- b) Employee work performance
- c) Job risks faced

Fairness should not be interpreted in the context that every employee receives the same wage or salary but should consider two sides, namely the condition of the company and the needs of the workers. In terms of company conditions, fairness is related to the

²⁸ Darmawan et al., "Hubungan Remunerasi, Retensi Dan Kinerja Karyawan."

²⁹ Ja'far Baehaqi, *Konflik Sunni-Syiah Di Sampang, Madura: Perspektif Sosiologi Hukum*, 2019.

³⁰ Janry Haposan U.P. Simanungkalit, "Perkembangan Sistem Kepegawaian Negara: Perspektif Komparatif Amerika Serikat Dan Indonesia," *Jurnal Kebijakan Dan Manajemen PNS* 1, no. 2 (2017): 1-21.

³¹ Budiman Rusli, "Kebijakan Remunerasi Berbasis Kinerja," 2010, 1-10.

³² Angliawati, "Peran Remunerasi Terhadap Kualitas Pelayanan Publik: Theoretical Review."

company's financial condition and future market trends. Meanwhile, in terms of workers' needs, fairness is sufficient income that can meet the needs of workers and their families

2. Feasible and Reasonable

This means that the remuneration given must be appropriate and reasonable, and of course mutually beneficial to both parties, both the company and the workers. However, it must be acknowledged that there are parameters used to determine wages and salaries for employees in companies, namely normative provisions stipulated by statutory regulations. The normative provisions in question are the minimum limits that must not be violated.

a. Merit System

Remuneration is given to workers based on the employee's work performance, evaluated and assessed by referring to performance assessment parameters. d. Competitive nature means the competence that people have and bring to do their work as required. This factor is usually factored into rewards in addition to income received in the form of allowances or incentives.

b. Transparan

This means that there is openness in determining salaries and allowances, determining the conditions for increases, each of which must be known and easy for workers or employees to understand. However, it must be remembered that the rewards or levels of remuneration that apply in each company are different from each other.

From these descriptions and principles, it is hoped that this Remuneration Policy will be able to provide motivation and encouragement for employees to be more professional and improve their performance. Therefore, proportional remuneration and good employee performance will produce proud achievements while also providing benefits to the government bureaucracy because it can improve the image of the government bureaucracy which has so far deteriorated in the eyes of the public. However, future hopes and challenges in this system still have to be faced because bureaucrats will have much greater responsibility for the consequences of remuneration policies.³³

Apart from that, considerations of remuneration policy seen from the perspective of poor bureaucratic performance and lack of competitiveness are reflected in:³⁴

- a. Poor quality of public services (slow, convoluted. Arrogant and no certainty of rules/laws)
- b. Identical to KKN (Corruption, Collusion and Nepotism) behavior)
- c. Low quality of discipline and work ethic of state apparatus
- d. The quality of government management is unproductive, ineffective and inefficient.
- e. The quality of public services is not accountable and transparent.

³³ Purnomo and Banggu, "Sistem Remunerasi Berbasis Kinerja Pegawai Negeri Sipil Di Kabupaten Sorong."

³⁴ Nurmala Mustika Dewi, "Analisis Pelatihan, OCB (Organizational Citizenship Behavior), Remunerasi Dengan Kepuasan Kerja Sebagai Variabel Intervening Terhadap Kinerja Karyawan," *Jurnal Equilibria* 6, no. 1 (2019): 1-9.

This then drives remuneration policies in the public service sector. With the hope that corruption, collusion and nepotism can be eliminated from Indonesian bureaucratic culture as well as improving the performance and professionalism of the apparatus in providing excellent service to the community. The general explanation of Law Number 8 of 1974 concerning the Principles of Civil Service as amended by Law Number 43 of 1999, states, among other things, that the smooth implementation of government duties and the implementation of national development is very dependent on the ability of the state apparatus, especially Civil Servants. To ensure the implementation of government and development tasks in an efficient and effective manner, a Civil Servant development system is needed that is able to provide a balance of ensuring the rights and obligations of Civil Servants, with the mission of each government organizational unit to motivate the performance of Civil Servants. It is necessary to develop a career pattern that allows for potential Civil Servants are developed as optimally as possible within the framework of the government organization's mission so that ultimately achieving national goals can be implemented more effectively.³⁵

The Ministry of Religion of the Republic of Indonesia (abbreviated to Kemenag RI, formerly the Ministry of Religion of the Republic of Indonesia, abbreviated to Depag RI) is a ministry in the Indonesian Government in charge of religious affairs. The Ministry of Religion has the task of carrying out affairs in the religious sector in government to assist the President in administering state government.³⁶ In carrying out its duties and responsibilities, the Ministry of Religion carries out functions:

- a. Formulation, determination and implementation of policies in the field of Islamic, Christian, Catholic, Hindu, Buddhist and Confucian community guidance, implementation of the Hajj and Umrah, as well as religious education and religious education;
- b. Coordinating the implementation of tasks, coaching, and providing administrative support to all organizational elements within the Ministry of Religion;
- c. Implementation of halal product guarantees;
- d. Formulating and providing policy recommendations in the field of religion;
- e. Implementation of human resource development in the religious sector;
- f. Management of state property/wealth is the responsibility of the Ministry of Religion;
- g. supervision over the implementation of duties within the Ministry of Religion;
- h. Implementation of technical guidance and supervision over the implementation of Ministry of Religion affairs in the regions;
- i. Implementation of substantive support to all organizational elements within the Ministry of Religion; and

³⁵ Wythesa Ernala K Sitepu, Widyaningrum Agustina, and Sri Lestari, "Analisis Prinsip Keadilan Dan Kelayakan Dalam Pemberian Kompensasi Bagi Pegawai Sektor Publik," *Jurnal Pendidikan Tambusai* 7, no. 3 (2023): 23154–63.

³⁶ Sumarto, "Implementasi Program Moderasi Beragama Kementerian Agama RI," *Jurnal Pendidikan Guru* 3, no. 1 (2021): 1–11, <https://doi.org/10.47783/jurpendigu.v3i1.294>.

j. Implementation of technical activities from the center to the regions.

Ius Constituendum is a law that is expected to still apply in the future. Ideally, the law must be valid for a long period of time and accepted by all groups of society. *Ius constituendum* is a law that is aspired to in the social life of the country, but has not yet been formed into law or other provisions. Firstly, it must be realized that in line with the development of democracy and increasingly mature legal awareness in society, the demands of society to be served, protected and prospered by the Government as the representative of the state are also increasing. Including pressure and demands for changes in the Government's performance, especially in the Ministry of Religion.³⁷

4. Conclusions

Remuneration is one of the functions of human resource management which is related to the issue of financial rewards received by employees in exchange for carrying out organizational tasks. In order for remuneration to accommodate the expectations and needs of the various parties, the remuneration or wage system must meet at least two main principles, namely the principle of justice. In government agencies, fairness in the remuneration system is a mandate of Law Number 43 of 1999. By implementing a fair remuneration system, it is hoped that civil servants will be motivated to work better. With the element of performance allowance in the remuneration component, it is hoped that the remuneration system for civil servants will be fairer and it is hoped that it can prevent welfare disparities, both between civil servants and between civil servants and private employees.

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³⁷ Masyhudi, "Membangun Sistem Integritas Untuk Pemberantasan Korupsi Dalam Sistem Peradilan Pidana Indonesia," *Jurnal Hukum Ius Quia Iustum* 26, no. 1 (2019): 44-66, <https://doi.org/10.20885/iustum.vol26.iss1.art3>.

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