

Implementation of core values in the context of performance: a Makassar City Government study

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Abstract

The implementation of core moral values, particularly AKHLAK, among government employees plays a crucial role in enhancing public service quality and reinforcing employer branding. This study examines the efficacy of AKHLAK implementation among Makassar City's Administrative Civil Servants (ASN) as fundamental principles in delivering effective and focused public services. Utilizing focus group discussions, documentation analysis, and Grindel's framework of policy implementation, this research explores the impact of Menpan RB Circular Letter No. 20 of 2021 on AKHLAK implementation. Key findings indicate that the promotion of AKHLAK has significantly improved employee discipline and public service standards in Makassar City. Supported by institutional backing and adequate infrastructure, the city government demonstrates a robust commitment to fostering AKHLAK values among its employees. The study concludes that Makassar City has achieved considerable success in implementing and sustaining AKHLAK principles, contributing to notable advancements in governmental service delivery and overall civic compliance. Overall, this research confirms Makassar City's achievements in integrating and maintaining AKHLAK values, thereby contributing to a more effective and responsive governance framework.

Keyword: AKHLAK, core values, Grindel's concepts, Makassar City

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1. Introduction

ASN is a public service profession and government employees with employment agreements who work in government agencies, thus is re-

quired to understand the principles, principles, basic values, and the code of conduct and code of behaviour as regulated in Law no. 5 of 2014 in carrying out his profession. It is further mentioned

in item 10 of Law no. 5 of 2014 as implementer of public policy, public servant, glue, and unifier of the nation. As a follow-up to the implementation of the code of ethics and code of behaviour, the PAN and RB ministry (Ministry for State Civil Apparatus Administrative and Bureaucratic Reform) have issued a policy in the form of Circular Letter of the Minister for Administrative and Bureaucratic Reform No. 20 of 2021 on implementing core values and the employer brand for civilian apparatus of the country (M. P. A. N. dan R. B. R. Indonesia, 2021) Basic values otherwise known as the ASN BerAKHLAK contain the following meanings: a) service orientation, a commitment to service excellence for the benefit of the community satisfaction; b) accountable, being responsible for the trust placed in us; c) competence, continuous learning and skills development; d) harmony, mutual care and respect for differences; e) loyal, dedication and prioritizing of national and state interests; f) adaptive, continue to be innovative and have an enthusiasm for change and change management; and g) collaborative, development of synergistic co-operation.

These seven basic principles have an important role in produce ASN employees with professionalism, core values, professional ethics, free from political interference, and do not engage in corrupt, collusive, or favouring practices in accordance with government expectations in providing public services. It can implement the position and role of ASN in the Republic of Indonesia (ASN Management and ASN Smart). ASN BerAKHLAK basic values as a guideline for behavior is interpreted as the way the organisation interacts with stakeholders, environment, and society (Fadla et al., 2023).

The Makassar City Government, based on Makassar City Regional Regulation number 5 of 2021 concerning the 2021-2026 medium-term regional development plan, states that the vision of the Mayor and Deputy Mayor is elected, so the Makassar City Regional Development Vision for the 2021 - 2026 RPJMD period is: Accelerating the Realization of Makassar "A Smart City, World

City with Strong City Immunity for All (Makassar, 2015). The vision explained in the general explanation that is the word "acceleration" contains the meaning that the City Government Makassar will accelerate not just normally (business as usual) in running the Government in all aspects. The two words "world city" contain the meaning that Makassar is a world standard public services city that is safe, comfortable, and highly competitive with connectivity and contribution to the international network (global chain) to the flow of people/goods, services, and finances with superior infrastructure facilities for the welfare of Makassar City residents. The three words "sombere" and "smart city" contain the meaning of the embodiment of the noble values of the "Bugis Makassar" ethnic culture who are friendly and polite and are supported using Information and communication technology (ICT) in services and community empowerment and development. Sombere is related to "heartware" or "heart Device", while the word smart city is related to "hardware" and "software". It is hoped that sombere and smart city will make Makassar a smart city based on technology and with local cultural characteristics. The four words "Strong City Immunity" contain the meaning of the embodiment of Makassar as a strong and resilient city that have the ability to prepare, face and recover when facing future disasters/shocks (economic, environmental, social & health) to encourage sustainable development, as well as being resilient to the possibility/threat of disasters, including the impact of climate change and the increasing number of people living in cities. The word "For All" means that Makassar City is an inclusive city that can be enjoyed and felt by all levels of society without discrimination based on age, gender, social status, including disabled groups, as well as reducing social and economic disparities, thereby creating equality and inclusiveness.

In achieving the vision, mission, goals, and targets that have been set, the Makassar city government through the Mayor of Makassar, has also instilled or launched the organizational values

(core values) BerAKHLAK (service oriented, accountable, competent, harmonious, loyal, adaptable, and collaborative) (Peraturan Daerah Kota Makassar Nomor 8 Tahun 2016, 2016). The promulgation of those values was not without reason, because there were complaints from the public. In addition, exemplary leadership can help in the formation of superior character, further superior character forms noble morals (Muflihah et al., 2021). After all, moral education (Pendidikan AKHLAK) can support the formation of one's noble personality (AKHLAK mulia), whereas theoretically, personality is composed of temper and character (Ridwan et al., 2023; Zohar et al., 2019). This character from excellence and responsibility of civil servants in strengthening professionalism and competence in their fields can also be achieved through the basic training of prospective civil servants (MANYO'E, 2023). Further, the basic training of future civil servants is expected to create a snowball phenomenon that will revolutionise the character of human resources already in the bureaucracy (Anggadyasa et al., 2023).

Core values of ASN is an extract from the fundamental values of ASN according to Law no. 5 of 2014 on the civil state apparatus in one joint, more understandable awareness and apply by government office (P. R. Indonesia, 2014). Meanwhile, being proud to serve the nation is today's ASN' employer branding who serves with all his heart. ASN core values are a landmark in the reinforcement of the working environment, not only at the level of the central ASN, but also regionally.

With the existence of growing changes, ASN is expected to be able to adapt to the demands of the organization and its environment through the core value of BerAKHLAK. The presence of the BerAKHLAK core value will provide an opportunity for the organization to be able to apply ethical values to the changes that occur (Bakar et al., 2023; Luthfi et al., 2023). The core values or values of the organization are an important part in achieving the organization's vision, mission, goals, and objectives. Finding out how effective

the proclamation of core values is, research needs to be carried out. This research aims to see the ability of Makassar City ASN to implement the core values of having morals as basic values in public services in a good and focused manner to support productivity, discipline, loyalty, morals, and work culture.

2. LITERATURE REVIEW

Policy Implementation

Policy implementation is a key stage in public policy. Policy implementation is part of policy making stages in developing policies, beside agenda setting, policy formulation, policy evaluation, and policy change or termination. This stage determines whether the government's policies are applicable on the ground, and whether they are successful in producing outputs and outcomes as previously planned. In terms of a successful policy implementation, there are four sequential points where policy can be best supported, they are policy formulation, monitoring, assistance, and evaluation (Dwinugraha, 2020; Hudson et al., 2019). Implementing public policy is very important, because no matter how good a policy is, if it is not well prepared and planned to be implemented, then the objectives of the policy are not going to be achieved.

Circular Letter of the Minister for Administrative and Bureaucratic Reform No. 20 in 2021 on the implementation of core values and employer branding for the civil service of the state (M. P. A. N. dan R. B. R. Indonesia, 2021). As for the core values that must be implemented by all ASN in government agencies are moral, while the ASN branding is proudly serving the country. This circular is a public policy issued or stipulated by the Minister of State Apparatus Empowerment and Bureaucratic Reform.

Policy implementation translating policy to actions, and likely to trigger latent opposing interests to the approved policy decision (Imperial, 2021). At a certain point, these actions try to change the decisions into operational patterns and the continuation of these efforts to achieve

changes, both large and small, that are mandated by specific policy decisions. The variables that can influence policy implementation and performance by Van Meter and Van Horn in (Ishiqa Ramadhany Putri & Ningrum Fauziah Yusuf, 2022) are 1) standards and objectives of the policy; 2) cultural performance; 3) resources; 4) communication; 5) implementing agency characteristics; 6) social environment; and 7) the attitude of the implementer.

The key to policy implementation is to understand what the follow-up is a program that has been declared effective or written. Furthermore, George C Edward III in (R. H. Putra & Khaidir, 2019) stated that the public policy implementation model which plays an important role in achieving the success of public policy depends on four variables: communication, resources, disposition, and bureaucratic structure.

Theoretical Implementation

A crucial stage of the public policy process is public policy implementation. Effective implementation is crucial to the value of well-crafted policies being lost. Merilee S. Grindle's policy implementation model is one analytical technique that is frequently applied in studies on policy implementation. Merilee S. Grindle created a model that incorporates a number of variables that affect how well policies are implemented. It's common to refer to this approach as the "interactive model of policy implementation" (Grindle, 2017). Grindle highlights that the political, social, and economic environment in which a policy is enacted affects its execution in addition to the policy itself. An extensive examination of Grindle's public policy implementation model concept may be found below. The following Grindel's policy implementation model is applied in this study.

According to Grindle, there are two main things that affect how public policies are implemented: the policies' actual content and the environment in which they are applied. She stresses that a variety of elements, such as the political, social, economic, and administrative settings,

have an impact on policies as they are implemented. The following Grindel's policy implementation model is applied in this study (Grindle, 2017). Alternatives made during the policy-making stage can also determine who will be in charge of carrying out certain initiatives, and these choices can impact the way the policy is implemented. For instance, there might be variations in the ability of different bureaucratic agencies to effectively manage programs. Some will benefit from more access to resources and backing from political leaders, some will have more engaged, skilled, and committed staff than others, and some will be better equipped to handle the variety of demands placed on them. Furthermore, how policy goals are expressed may have a significant influence on how they are carried-out (Wardani et al., 2024).

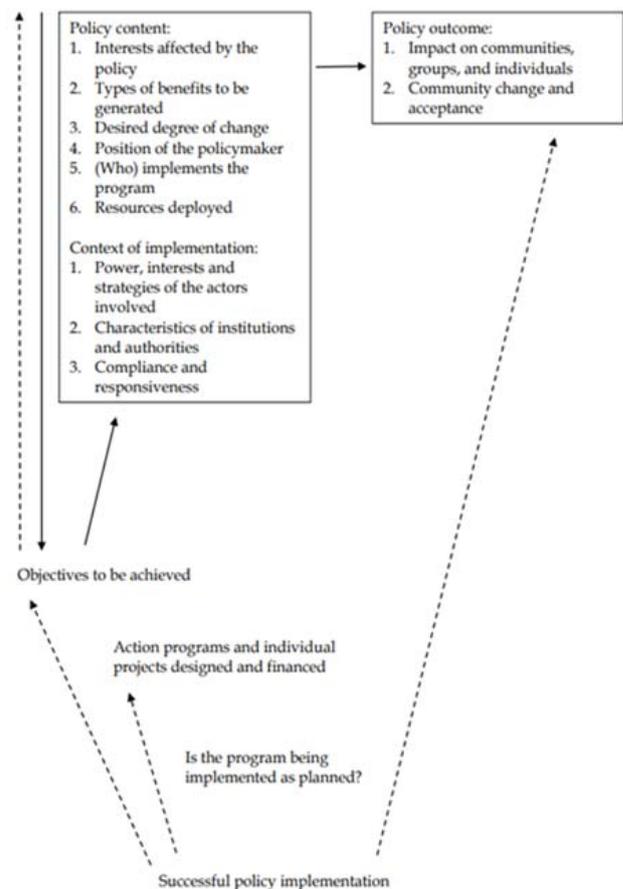


Figure 1. Grindel's Policy Model
Source: Grindel's Policy Implementation Model in (Kurnianingsih et al., 2020).

It follows that a key determinant of how implementation initiatives turn out is the content of public policies and programs. However, as numerous instances above suggest, and as Figure 1. makes clear, policy is frequently a crucial element due to the actual or potential influence it may have on a particular social, political, and economic context. As such, the setting or context in which administrative action is pursued must be taken into account. Our understanding of implementation is that it is a continuous process of decision-making with multiple stakeholders involved. Numerous players are required to make decisions regarding the precise distribution of public resources during the administration of any given program, and numerous others may try to sway judgments.

Grindle stated that the successful level of implementation largely determines public policy consists of:

1. Policy Content (Content of Policy) includes:
 - a. Interests that influence (Interest Effected). Interest Effected is linked to different interests that influence how the policy gets implemented.
 - b. Benefits, the content of the policy attempts to show or explain that in a policy several types of benefits must be shown to have a positive effect.
 - c. The degree of change is to be achieved (Extent of Change Envision), each policy has targets that are intended and wanted to be achieved. The contents of the policy explained need to be clear and scaled up.
 - d. Location of decision making (Site of Decision Making), decision making in implementing a policy, whether locating a programme is appropriate plays an important role.
 - Programme implementation (Programme Implementer), for a policy to be successful, it must have the backing of competent and capable policymakers when implementing the policy or programme.
 - Resources used (Resources Committed), ensure that the programme is

adequately resourced and supported. Policies need to be backed up by supporting resources to ensure that this is done well.

2. Implementation Environment (Context of Implementation), includes
 - a. Power, interests, and the actors' strategies (Power, Interest, and Strategy of Actors Involved). In a policy, it is necessary to consider the strength or power, interests and strategies of the actors involved in the project to help implement a policy.
 - b. Characteristics of institutions and regimes in power (Institution and Regime Characteristics). The environment in which the location of a policy also has an impact on its success. The characteristics of an institution that will also influence a policy are explained in this section.
 - c. Degree of compliance and responsiveness of implementers (Compliance and Responsiveness). At this point, the extent to which implementers comply with and respond to a policy is assessed.

3. Research Methods

This study adopts a qualitative method in order to better understand phenomena such as behavior, perception, motivation, action, and so on. The primary goal of qualitative research is to describe and investigate, while the secondary goal is to describe and explain. Research can be organized into categories based on numerous factors. Some of these features include objectives, techniques, and research (Creswell, 2016; I. M. A. W. W. Putra et al., n.d.).

This study used a descriptive study method, which focuses on problems that existed at the time the research was conducted, is current, and describes facts regarding the topic under investigation (Moleong, n.d.; Sugiyono, 2018). This research was conducted in the Makassar city government office. The data sources in this study are separated into two categories: primary data sources and secondary data sources, which were

gathered via data gathering procedures such as interviews, observation, and documentation. This research's data analysis model is interactive (Miles et al., 2014). Data analysis consists of three components are, data condensation, data display, and making conclusions.

4. Results and Discussion

Interest that influence the application of Core Values BerAKHLAK

Regarding the core values of the civil state machinery (ASN), the Makassar City Government is very interested in implementing the core values of Morality until it is stipulated in Makassar Mayor Regulation Number 68 of 2021 concerning basic values and code of conduct for state civilian apparatus in the regional government environment (Peraturan Daerah Kota Makassar Nomor 8 Tahun 2016, 2016). Article 2 of the Mayor's Regulation, it is stated that the purpose of enacting this Mayor's Regulation is as a guideline for behavior and actions for Regional ASN as a profession in carrying out their functions as implementers of public policy, public services, glue and unifying the nation.

The objectives are a) to uphold the dignity and honors of regional ASN; b) improve the discipline of Regional ASN; c) realizing changes in the mindset and work culture of regional ASN; and d) to increase the professionalism of regional ASN. Apart from that, the BerAKHLAK core values also aim in performance improvement of employees within the Makassar city government, whereas the performance of Makassar city government employees so far, has been complained about by the public. Another interest in efforts to apply the core values of AKHLAK to Makassar city government employees is in the context of measuring employee performance. Apart from that, the core values of BerAKHLAK are also implemented to increase the level of employee discipline in the Makassar city government. As we know, discipline of civil servants is the ability of officials to fulfil their obligations and avoid

prohibitions specified laws and regulations (Ratnasari et al., 2023).

The benefits derived from implementing core values are moral

Strengthening the culture of working as one of the strategies for transforming ASN management towards world-class government and to implement the provisions of Article 4 and Article 5 of Law Number 5 of 2014 concerning State Civil Apparatus (P. R. Indonesia, 2014). The basic values as contained in Article 4 include: a) upholding the Pancasila ideology; b) loyal to the 1945 Constitution of the Republic of Indonesia and the legitimate government; c) serving Indonesia's country and people; d) professionalism and impartiality; e) to make decisions on the basis of the principle of expertise; f) creating a non-discriminatory working environment; g) adherence and maintenance of high ethical standards; h) to be accountable to the public for their actions and for their performance; i) have the capacity for implementation of government policies and program; j) provide services to the public honestly, responsibly, quickly, accurately, precisely, efficiently, effectively and courteously; k) priority high quality leadership; l) value communicating, consulting and collaborating; m) priority the achievement of results and the encouragement of employee performance; n) promote equality at work; and o) Increasing the effectiveness of a democratic system of government as a tool of the career system.

Furthermore, Article 5 paragraph (1) states that "The code of ethics and code of behaviour aims to maintain the dignity and honor of ASN." Furthermore, paragraph (2) explains that the ethics code contains behavioural regulations so that ASN employees: a) fulfilment of your duties with honesty, responsibility and highly reliable; b) perform their duties with care and discipline; c) respecting and serving, courtesy and without pressure; d) carry out their tasks as required by law and regulations; e) carry out their duties according to the instructions of their superiors or

authorized officials, as long as they do not conflict with legal or regulatory requirements and with the ethics of the government; f) confidentiality of state policy information; g) Responsible use of public assets, effectively and efficiently; h) guarantee that, in the performance of their duties, there are no conflicts of interest; i) provide other parties who require information in relation to official interests with accurate and not misleading information.; j) not to do internal abuse of government information, obligations, status, power and position for the purpose of gain or advantage for oneself or others; k) maintain ASN's reputation and integrity by upholding ASN's core values at all times; and l) Implementation of legal and regulatory provisions relating to disciplining ASN employees.

The Core Values aim to create a common set of core Values for all ASNs in Indonesia so that they can become the foundation of a professional ASN working culture. The background to the BerAKHLAK core value is that there are differences translating fundamental values as well as the ASN code of ethics and code of behaviour as stated in Law no. 5 Number 2014 on the civil state apparatus (P. R. Indonesia, 2014). Therefore, the Ministry of Administrative and Bureaucratic Reform has established new core values to ensure that ASN's core values are perceived in a consistent way. The BerAKHLAK value is a combination and refinement of ASN values that are present in the different branches of government. Apart from that, the basic values of AKHLAK are also the basis for strengthening work culture in government organizations. With the new ASN core values, it is hoped that every ASN, both at the center and in the regions, will have the same motto and spirit in providing services to the community. ASN should no longer ask to be served, but rather provide excellent service to help the community. The Makassar City government's promulgation of the moral core values is increasing the level of discipline and increasing the level of public service to the community. Moreover, recruiting and retaining civil servants who are motivated to serve the public good is likely to

lead to the desired results in terms of citizen participation.

Changes in behaviour by implementing the Core Values of Morality

To strengthen work culture as one of the strategies for transforming ASN management towards world class government and to implement the provisions of Article 4 concerning basic values and Article 5 concerning the code of ethics and code of behaviour of Law Number 5 of 2014 concerning State Civil Apparatus. Uniformity of basic ASN values is required. ASN BerAKHLAK's core values and employer brand "Proud to Serve the Nation" are the unifying core values of ASN. Based on Makassar City Regional Regulation Number 5 of 2021 on the medium-term regional development plan, 2021-2026, it is stated that the Vision of the elected Mayor and Deputy Mayor, the Regional Development Vision of Makassar City for the 2021 - 2026 RPJMD period is Accelerating Realisation Makassar is a "Somber and Smart City, World City with Strong City Immunity for All".

To achieve this vision, one of the 2021-2026 missions that has been established is the Human Resources (HR) Revolution and the acceleration of bureaucratic reform towards superior Makassar City HR with excellent service. public world class clean from indications of corruption. The meaning of the mission is "Improving the Quality of Human Resources (HR) and Realizing Clean and Effective Government Governance, as well as Increasing the Development of Religious Community." To carry out this mission, there is "8 (eight) Makassar Strategic Programs Twice Continue to Get Better". One of these strategic programs is the acceleration of "somber and smart city" governance that is clean from indication of corruption. Meanwhile, it is said that reducing the level of corruption in smart cities can be achieved through good leadership (De Guimarães et al., 2020).

Apart from that, as an effort to encourage changes in the behaviour of ASN within the

Makassar City Government, change agents have been formed and the role of change agents has increased in each Regional Apparatus Organization (OPD). The promulgation of the core values of Morals has also succeeded in influencing the behaviour of employees in the Makassar City Government, mainly the level of discipline, where there has been a decrease in disciplinary violations, namely in 2022 there will only be 19 disciplinary violations. As (Jumady & Lilla, 2021) stated in their study that Low employee professionalism, work culture and ethics, and inconsistent application of employee discipline are classic problems found in Indonesian civil servants (ASN) from the past until today, especially ASN in the regions.

Implementation of the Core Values of Morals in the Makassar City Government

Based on the results of evaluating the bureaucratic reform implemented carried out by the Ministry for the Strengthening of the State Apparatus, which was held in 2022, from the results of this evaluation the Makassar City Government received a score of 66.27 with the predicate "B". One of the assessments is that the Makassar City

Government has tried to improve the implementation of internalisation of bureaucratic reform in all organisations and work units by enacting Makassar Mayor Regulation Number 68 of 2021 concerning Basic Values and Civil Service Code of Conduct in the Regional Government Environment, and the promulgation of the core values of morality and technical guidance activities for agents of change.

In the Makassar City Government's implementation of core values and morals, as regulated in Article 8 of Mayor Regulation Number 68 of 2021, paragraph (1), regional ASN signs a commitment in the form of a form of compliance with the Basic Values and ASN Code of Conduct. Furthermore, paragraph (2) states that this commitment is submitted by the work unit whose function is to handle personnel. In implementing the moral core values in the Makassar City Government based on the evaluation results from the Emotional Spiritual Quotient (ESQ) Institute, a score was obtained as in the tables below:

Emotional quotient refers to the ability to express our emotions to others, while the spiritual quotient is related to the ability to gain access to our deepest meanings, values and purposes, and our deepest meanings, values, pur-

Table 1. Average moral implementation index for Makassar City Government

Moral implementation index	Service oriented	accountable	Competent	harmonious	Loyal	Adaptive	Collaborative
61.4 %	59.5 %	74.8%	57.3%	63.8 %	65.4 %	39.2 %	70.1 %
Category B	Category B	Category B	Category B	Category B	Category B	Category B	Category B
Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy

Source: Processed by author, 2024.

Table 2. Average Internalisation of Morals in City Government

Moral implementation index	Service oriented	accountable	Competent	harmonious	Loyal	Adaptive	Collaborative
61.3 %	56.2%	79.2%	60.3%	68.4 %	63.8 %	38.5 %	75.2 %
Category B	Category B	Category A	Category B				
Pretty healthy	Pretty healthy	Healthy	Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy	Pretty healthy

Source: Processed by author, 2024.

poses, and motivations. In order to be a competent employer, both quotients are important elements. ESQ enables a person to establish a relationship with other people and have an advantage in personal and professional lives, resulting in greater work efficiency (Grewal et al., 2021).

City Government policy in implementing Core Value is Moral

The Makassar City Government, in implementing the BerAKHLAK core values, has made several policies, they are 1) Launching the BerAKHLAK core values and employer branding; 2) Established Makassar Mayor Regulation Number 68 of 2021 concerning basic values and civil service code of conduct in the regional government environment; 3) Create a system to measure the performance of ASNs; 4) Create and determine ASN for each regional organization to become agents of change, 4) Measure employee performance; and 5) Implementation of ASN work culture survey and employee engagement survey in 2022.

The policies that have been created and stipulated by the Makassar City Government are to answer community complaints, namely "There are complaints from residents regarding slow service, as well as the existence of several ASN who are not in the office during working hours." Apparently, based on study by (Muqorobin et al., 2020) community complaints become a mediator to improve public services according to community needs.

Support for facilities and infrastructure in implementing the Core Values of AKHLAK

Government of the City of Makassar in the implementation of the core values of AKHLAK received support from both facilities and infrastructure, such as during the launch which was followed by SKPD within the Makassar City Government, this shows that the Makassar City Government Regional Government Organisation supports the instillation of the core values of moral-

ity which focuses on service orientation, responsible, competent, harmonious, loyal, adaptive and cooperative according to the acronym AKHLAK. Apart from that, there is also the formation of change agents in each OPD of the Makassar City Government by ASN in their respective agencies. The aim of forming these change agents is to mobilize and provide a good example to other ASNs in their environment.

Another form of support built in the context of implementing AKHLAK's key values is the enactment of Makassar Mayor Regulations Number 68 of 2021 concerning Basic Values and Code of Conduct for State Civil Servants in the Regional Government Environment, which regulates reporting and complaint mechanisms for City Government ASNs for those who violate the fundamental values and the behaviour values of state civil servants as well as enforcement mechanisms. Thus, community satisfaction could be enhanced by having a clear complaints mechanism to improve and develop the service (Simangunsong & Rahayu, 2021).

Commitment of officials in implementing the Core Values of Morality

Makassar City Government in implementing the core values have received morals support and commitment from officials within the Makassar City Government. Apart from that, there was also a commitment to form ASN as agents of change within their respective agencies. It is stated that the change agent sees every change as a new opportunity. The agent of change purposefully looks for and knows how to make them as effective as possible for the organization's internal and external activities (Anderson, 2015).

The commitment of Makassar City Government officials in implementing the core values of morals is further emphasized in Makassar Mayor Regulation Number 68 of 2021 concerning Basic Values and Code of Conduct for State Civil Servants in the Regional Government Environment, namely in Article 9 it is stated that 1) Agencies internalize the application of Basic Values and

ASN Behavior Guidelines through efforts to a) internalize; b) institutionalization; and c) sustainable externalization.

Internalization activities are carried out through a) preparing various means of socialization, such as socialization modules, leaflets, pocketbooks, and other media for socialization; b) socialization or task orientation for new employees; c) Outreach to newly appointed officials; and/or d) Regular outreach to all employees. Meanwhile, institutionalization activities include a) maintaining commitment; b) direct monitoring by superiors; c) implement a whistle blowing system or open complaints from both internal circles and the public regarding violations of the ASN Basic Values and code of conduct; d) building an ethical culture; e) implementing reward and punishment ; f) provide consultation and guidance; g) provide training in the classroom and at the workplace; h) designing electronic learning that can be accessed by all employees; i) apply exemplary leadership positions to all ASNs within the agency, and senior functional positions to all functional positions below them; and/or prevention carried out by 1) identifying various possible risks resulting from violations of basic values and ASN behavioral guidelines; 2) analyze the impact caused by any possible violations of ASN's basic values and behavioral guidelines; 3) identify preventive steps that can be taken; 4) prepare media and convey preventive measures against the risk of violating ASN's basic values and behavioral guidelines to all Regional ASN; and 5) respond quickly to every complaint of violation of ASN's basic values and code of conduct so that it does not become negligence.

Level of Compliance in implementing the Core Values of Morality

The degree of compliance of the civil apparatus of the state of the Makassar City Government in implementing the core values of morals is quite successful, that is reflected in the reduction in the number of disciplinary offences committed by employees / ASN, this can be seen from the results of the 2022 Public Service Implemen-

tation Compliance Assessment by the Ombudsmen of the Republic of Indonesia for 640 service units and 191 service products at the city government level. As we know, the level of professional training and compliance of a civil servant with public service is crucial in assigning qualifications to a civil servant (Isaeva, 2021). The success of the Makassar City Government in achieving the level of compliance with the Green Zone in 2022 is influenced by the implementation of the core values BerAKHLAK.

Level of Achievement in implementing the Core Values of Morality

The Makassar City Government in implementing ASN BerAKHLAK's core values (service-oriented, responsible, competent, harmonious, loyal, adaptable, and cooperative) can be said to have been successful, this can be proven by 1) decreasing the number of disciplinary violations; 2) achieving the level of compliance in the green zone in 2022. Another proof regarding the achievement in implementing the AKHLAK core values is the receipt of an award from the Accelerated Culture Transformation (ACT) Consulting International/ESQ Group.

The core values assessment is based on a survey by the organizing agency unit of approximately 4.5 million ASN from 442 ASN agencies. The Makassar City Government won the Top 5 Middle/City Government award on the Collaborative Implementation Index. The Makassar City government also got the Top 10 Middle/Municipal Governments on the Accountable Implementation Index out of dozens of cities and districts. It turns out that the Makassar City Government got to the top five with collaborative implementation. The average index for the Makassar City Government itself managed to exceed the national index, 63.1%.

5. Conclusion

The implementation of core values with AKHLAK by the Makassar City Government employees summarized that 1) Instillation of core

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values and morals of civil servants is part of improving services to the community; 2) the Makassar City Government is instilling the declaration of core values AKHLAK and issuing Makassar Mayor Regulation No. 68 2021 on Basic Values and Code of Conduct for State Officials in local government environment. It has succeeded well by the decrease in the level of disciplinary violations. The improvements in instilling the core values of moral values in ASN employees are necessary, they are 1) The cultivation of the core val-

ues of moral values needs to be carried out continuously and needs to be monitored and evaluated; 2) The cultivation of moral core values requires the support of all parties, especially from the leaders. There is no denying the fact that leadership is a key factor in success, particularly with regard to the handling of issues in the public sector where Leaders have ethical values and a higher sense of morality, which are more appreciated by those who follow them, rather than those who are indifferent.

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