

THE IMPLEMENTATION OF BUREAUCRATIC REFORM POLICY FROM THE PERSPECTIVE OF PUBLIC ADMINISTRATIVE LAW AND ITS IMPACT ON EMPLOYEE PERFORMANCE AT THE GARUT REGENCY PERSONNEL AND EDUCATION AND TRAINING AGENCY

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Abstract

The performance of civil servants is a key indicator of effective, accountable, and service-oriented local governance. Bureaucratic reform has become a national legal and policy agenda through the Grand Design of Bureaucratic Reform 2010-2025, the Bureaucratic Reform Roadmap 2023-2025, and several administrative law instruments governing institutional strengthening, business process improvement, merit systems, digitalization, and performance accountability. In Garut Regency, the Personnel and Training Agency plays a strategic role in managing civil servant human resources; however, employee performance remains challenged by a gap between relatively high bureaucratic reform achievements and the incomplete internalization of the BerAKHLAK civil servant work culture. This article analyzes the implementation of bureaucratic reform policy from the perspective of public administrative law and its implications for employee performance at the Personnel and Training Agency of Garut Regency. The article is based on a quantitative survey involving 77 respondents. Data were collected using questionnaires and analyzed with multiple linear regression after validity, reliability, and classical assumption tests. The results show that bureaucratic reform has a positive and significant effect on employee performance, with a regression coefficient of 0.514 and a significance value of 0.000. BerAKHLAK work culture also has a positive and significant effect, with a regression coefficient of 0.330 and a significance value of 0.000. Simultaneously, bureaucratic reform and BerAKHLAK work culture explain 63.8% of the variation in employee performance. These findings indicate that bureaucratic reform policy implementation should not be viewed merely as administrative compliance with regulations, but as a public administrative law process requiring consistent implementation, work culture strengthening, leadership, and continuous evaluation.

Keywords: Public Administrative Law; Policy Implementation; Bureaucratic Reform; Berakhlak Work Culture; Employee Performance; Personnel And Training Agency Of Garut Regency.

A. INTRODUCTION

The performance of State Civil Apparatus (Aparatur Sipil Negara/ASN) employees is one of the key indicators used to assess the effectiveness of public administration. Within the context of local government, employee performance is understood not merely as the achievement of individual work targets but also as the capacity of public organizations to deliver services that are efficient, equitable, transparent, accountable, and responsive to the needs of society. Civil servants occupy a strategic position as implementers of public policy, providers of public services, and agents of national unity and cohesion. Consequently, improving ASN performance cannot be separated from the quality of the bureaucratic system that governs work behavior, service delivery, decision-making processes, and the management of human resources within the public sector.

From the perspective of public administrative law, bureaucratic reform represents a form of state intervention through legal instruments designed to guide organizational transformation within government institutions. Presidential Regulation No. 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010–2025 serves as the principal legal foundation for transforming Indonesia's bureaucracy into one that is clean, effective, efficient, productive, transparent, and service-oriented. This policy framework was further strengthened by Minister of Administrative and Bureaucratic Reform Regulation No. 3 of 2023 concerning the Bureaucratic Reform Roadmap 2023–2025, which emphasizes impact-based bureaucratic reform rather than the mere fulfillment of administrative documentation. Accordingly, bureaucratic reform occupies a dual role as both a public policy initiative and a legal instrument of administrative law that regulates the manner in which government institutions operate.

Bureaucratic reform encompasses not only organizational restructuring but also improvements in administrative procedures, the merit system, performance management, process digitalization, accountability enhancement, and the transformation of organizational culture. From a normative perspective, successful bureaucratic reform requires civil servants to comply with legal norms, administrative procedures, service standards, and professional ethics. Empirically, however, its success also depends on an organization's ability to internalize reform values into employees' daily work behavior. Well-designed regulations alone do not automatically produce improved performance unless they are implemented consistently, properly understood by those responsible for execution, and supported by a conducive organizational culture.

The Regional Civil Service and Training Agency (Badan Kepegawaian dan Diklat/BKD) of Garut Regency is a regional government institution with a strategic role in managing the local civil service. The agency is responsible for workforce planning, competency development, promotion and transfer of civil servants, performance evaluation, education and training, and supporting the implementation of the merit system. Through these functions, the BKD of Garut Regency serves not only as an institution implementing bureaucratic reform but also as a key actor in ensuring that bureaucratic reform policies are effectively translated into a professional, performance-oriented human resource management system within the regional government.

The phenomenon underlying this article is the discrepancy between the improving achievements of bureaucratic reform and employee performance that has not yet reached an optimal level. Based on the research document underlying this study, the Bureaucratic Reform Index of Garut Regency has shown significant year-to-year improvement and has achieved a "good" performance category. However, the performance outcomes of regional civil service programs still reveal a gap between planned targets and actual achievements. This condition indicates that formal success in bureaucratic reform has not necessarily been accompanied by substantive improvements in employee performance.

In addition to bureaucratic reform, the BerAKHLAK Core Values of the Indonesian State Civil Apparatus (ASN) constitute another important factor in enhancing employee performance. These core values—Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative—have been established as the behavioral foundation for civil servants. They function as ethical norms and elements of organizational culture that complement formal legal instruments. Within the context of the Regional Civil Service and Training Agency (BKD) of Garut Regency, available data indicate that several dimensions of organizational culture, particularly adaptability and harmony, remain suboptimal. This suggests that the successful implementation of bureaucratic reform requires not only procedural improvements but also the strengthening of employees' work values and behavioral practices.

From the perspective of policy implementation, this issue can be explained by the gap between regulatory design and practical implementation. Although bureaucratic reform policies are supported by a robust legal framework, their success depends on several critical factors, including the clarity of policy communication, the availability of resources, the commitment and disposition of implementers, the effectiveness of the bureaucratic structure, and organizational leadership. When these dimensions are not properly aligned, bureaucratic reform risks becoming merely an administrative formality. Therefore, the implementation of bureaucratic reform policies should be analyzed through the lens of public administrative law, which views regulations, governmental authority, administrative procedures, accountability, and organizational performance as interconnected elements of a unified governance system.

This article is academically significant because it integrates three major fields of study: public administrative law, policy implementation, and employee performance. Within public administrative law, regulations are understood not merely as written legal norms but also as instruments that guide governmental action toward achieving public benefits. From the perspective of policy implementation, the success of a policy depends not only on the substance of the regulation itself but also on the effectiveness with which it is translated into organizational practice. In the field of employee performance, the effectiveness of public organizations is largely determined by the ability of civil servants to perform their duties in accordance with organizational standards, values, and objectives.

Based on this background, this article aims to analyze the implementation of bureaucratic reform policy from the perspective of public administrative law and its effect on employee performance at the Regional Civil Service and Training Agency (BKD) of Garut Regency. More specifically, the study examines the effect of bureaucratic reform on employee performance, the effect of the BerAKHLAK organizational culture on employee performance, and the simultaneous influence of both variables on employee performance. The discussion is

intended to demonstrate that bureaucratic reform should be understood as a legal-administrative process that requires not only compliance with legal and administrative regulations but also measurable changes in organizational behavior and institutional performance.

B. LITERATURE REVIEW

Public Administrative Law and Bureaucratic Reform

Public administrative law governs the relationship between government institutions, the exercise of administrative authority, legal procedures, and citizens in the implementation of governmental functions. Within this framework, bureaucratic reform constitutes a legal policy aimed at ensuring that public officials perform their duties in accordance with the principles of legality, accountability, effectiveness, efficiency, transparency, and public service. Bureaucratic reform regulations provide both the legal authority and the institutional boundaries for public organizations to improve governance, reduce inefficiency, and enhance the quality of public service delivery.

Presidential Regulation No. 81 of 2010 designates bureaucratic reform as a long-term national agenda. Its primary objective is to establish a professional, integrity-driven, and high-performing government bureaucracy that is free from corruption, collusion, and nepotism while delivering high-quality public services. Meanwhile, Minister of Administrative and Bureaucratic Reform Regulation No. 3 of 2023 emphasizes the importance of impact-oriented bureaucratic reform that generates tangible benefits for society. This perspective is significant because it shifts the measurement of bureaucratic reform success from mere administrative compliance toward concrete improvements in public service delivery and organizational performance.

Implementation of Bureaucratic Reform Policy

Policy implementation refers to the process of translating political decisions and legal regulations into administrative actions. In the context of bureaucratic reform, implementation should not be assessed solely by the existence of policy documents, organizational structures, or procedural guidelines; rather, it should be evaluated based on actual improvements in work processes and employee behavior. The key dimensions of bureaucratic reform implementation include commitment to change, process simplification, transparency, the merit system, and digitalization. Together, these five dimensions demonstrate that bureaucratic reform represents a comprehensive and systemic organizational transformation.

Commitment to change relates to leadership support and employees' readiness to embrace organizational reforms. Process simplification involves eliminating unnecessary procedures and accelerating service delivery. Transparency concerns openness in information disclosure and clarity of administrative procedures. The merit system emphasizes the management of civil servants based on competence, qualifications, and performance. Digitalization serves as an instrument for streamlining administrative processes, improving data accuracy, and strengthening accountability. From the perspective of public administrative law, all of these dimensions constitute practical manifestations of the principles of good governance.

The BerAKHLAK Work Culture as the Behavioral Norm for Civil Servants

The BerAKHLAK Work Culture serves as a value-based framework that supports the successful implementation of bureaucratic reform. The value of Service-Oriented encourages civil servants to prioritize the needs and interests of the public. Accountable requires public officials to take responsibility for the duties and authority entrusted to them. Competent emphasizes the continuous development of professional knowledge and skills. Harmonious encourages employees to foster respectful and constructive working relationships. Loyal reinforces commitment to both the organization and the nation. Adaptive requires civil servants to be responsive and resilient in the face of change. Finally, Collaborative promotes cooperation across organizational units and sectors to achieve common public service objectives.

In organizational culture theory, shared values shape employees' behavioral norms. A strong organizational culture can accelerate policy implementation because employees' behaviors are aligned with the organization's objectives. Conversely, a weak organizational culture may hinder reform, as employees tend to maintain existing work practices and resist change. Therefore, the internalization of the BerAKHLAK Core Values constitutes an essential component of public administrative law implementation, particularly in developing civil servants who are law-abiding, ethical, adaptive, and accountable.

Employee Performance in Public Organizations

Employee performance in public organizations can be assessed through several dimensions, including work quantity, work quality, timeliness, independence, resource efficiency, teamwork, initiative, and responsibility. Such performance is influenced not only by individual capabilities but also by organizational systems, leadership, organizational culture, regulatory frameworks, and the work environment. In the context of the Regional Civil Service and Training Agency (BKD) of Garut Regency, employee performance is particularly significant because the agency manages the civil service system that affects the quality of State Civil Apparatus (ASN) across all regional government institutions.

From the perspective of public administrative law, employee performance represents a form of accountability in the exercise of governmental authority. Civil servants perform their duties not only to achieve internal organizational targets but also to ensure that governmental functions are carried out in accordance with the General Principles of Good Governance (Asas-Asas Umum Pemerintahan yang Baik/AUPB). Consequently, employee performance should be understood as the outcome of the interaction between law, public policy, organizational systems, and the behavior of civil servants.

C. RESEARCH METHODOLOGY

The primary source of this article is a quantitative study examining the effects of bureaucratic reform and the BerAKHLAK work culture on employee performance at the Regional Civil Service and Training Agency (Badan Kepegawaian dan Diklat/BKD) of Garut Regency. The article further develops this study by incorporating the perspectives of public administrative law and policy implementation, resulting in the title: "The Implementation of Bureaucratic Reform Policy from the Perspective of Public Administrative Law and Its Effect on Employee Performance at the Regional Civil Service and Training Agency of Garut Regency."

This study employed a survey method with a quantitative approach. The research population consisted of employees of the Regional Civil Service and Training Agency of Garut Regency, with a sample of 77 respondents. Primary data were collected through a structured questionnaire developed based on the indicators of the variables of bureaucratic reform, BerAKHLAK work culture, and employee performance. Secondary data were obtained from regulatory documents, performance reports, and institutional documents relevant to the implementation of bureaucratic reform in Garut Regency.

The first independent variable was bureaucratic reform, measured using the dimensions of commitment to change, process simplification, transparency, the merit system, and digitalization. The second independent variable was the BerAKHLAK work culture, measured through the core values of Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative. The dependent variable was employee performance, which was assessed using the indicators of work quantity, work quality, timeliness, independence, resource efficiency, teamwork, initiative, and responsibility.

The research instrument was evaluated through validity and reliability tests to ensure that the questionnaire items accurately and consistently measured the constructs under investigation. Subsequently, the data were subjected to classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests. These tests were necessary because the results of multiple linear regression analysis can be appropriately interpreted only when the data satisfy the fundamental statistical assumptions.

The data were analyzed using both descriptive and inferential statistical analyses. Descriptive analysis was employed to describe respondents' responses to each research variable. Inferential analysis was conducted using multiple linear regression to examine the effects of bureaucratic reform and the BerAKHLAK work culture on employee performance, both partially and simultaneously. The t-test was used to assess the partial effect of each independent variable on the dependent variable, whereas the F-test was employed to examine their simultaneous effect. In addition, the coefficient of determination (R^2) was calculated to determine the extent to which the two independent variables explained the variation in employee performance.

Conceptually, the research model positions bureaucratic reform and the BerAKHLAK work culture as the key factors influencing employee performance. From the perspective of public administrative law, this model suggests that bureaucratic reform regulations must be implemented through effective institutional mechanisms and a supportive organizational culture to generate the intended outcome of improved employee performance. Accordingly, the analysis extends beyond the interpretation of statistical findings by viewing them as empirical evidence of the effectiveness of policy implementation grounded in the principles of public administrative law.

Table 1. Summary of research Variable Operationalization

Variable	Key dimensions	Position within the model
Bureaucratic Reform	Commitment to change; process simplification;	Variable independent (X1)

		transparency; merit system; digitalization	
"BerAKHLAK" Culture	Work	Service-oriented; accountable; competent; harmonious; loyal; adaptive; collaborative	Variable independent (X2)
Employee Performance		Work quantity; work quality; timeliness; independence; resource efficiency; cooperation; initiative; responsibility	Variable dependent (Y)

Source: Processed by the researcher, 2026

D. RESULT AND DISCUSSION

The descriptive analysis indicates that bureaucratic reform has been implemented in both its structural and procedural dimensions, particularly through commitment to change, process simplification, transparency, the merit system, and digitalization. These achievements reflect the organization's commitment to improving its personnel management and governance systems. Nevertheless, formal progress in bureaucratic reform must be accompanied by stronger implementation at the level of employee behavior to ensure that its impact on performance becomes more comprehensive and sustainable.

Regarding the BerAKHLAK work culture, the findings reveal that the core values of the Indonesian State Civil Apparatus (ASN) are widely recognized and have begun to be implemented within the workplace. However, the internalization of these values has not yet reached an optimal level. The values of Loyalty and Service Orientation appear to be more strongly embedded than those of Adaptability and Harmony. This finding is particularly important because successful bureaucratic reform requires civil servants who are capable of collaboration, open to change, and adaptable to new working systems. Weaknesses in the dimensions of adaptability and harmony may hinder innovation and cross-functional collaboration within the organization.

The validity test results indicate that the research instrument is valid and appropriate for measuring the variables under investigation. The reliability test confirms that the instrument demonstrates satisfactory internal consistency. The normality test shows that the data satisfy the assumption of normal distribution. The multicollinearity test indicates that no excessive correlations exist among the independent variables, while the heteroscedasticity test reveals no residual variance patterns that would compromise the regression model. Accordingly, the dataset was deemed suitable for analysis using multiple linear regression.

The results of the multiple linear regression analysis demonstrate that bureaucratic reform has a positive and statistically significant effect on employee performance. The regression coefficient for bureaucratic reform is 0.514, with a significance value of 0.000, indicating that improvements in the implementation of bureaucratic reform are associated with higher levels of employee performance. This coefficient further suggests that bureaucratic reform is the dominant factor influencing employee performance compared with the BerAKHLAK work

culture. Substantively, these findings indicate that institutional improvements, the implementation of the merit system, digitalization, procedural clarity, and leadership commitment play critical roles in enhancing employee performance.

The analysis also reveals that the BerAKHLAK work culture has a positive and statistically significant effect on employee performance. The regression coefficient for the BerAKHLAK work culture is 0.330, with a significance value of 0.000. This result indicates that the stronger the internalization of the BerAKHLAK values in employees' work behavior, the better their performance. The findings suggest that organizational culture serves as a behavioral factor that reinforces the effectiveness of bureaucratic reform. Employees who demonstrate service orientation, accountability, competence, harmony, loyalty, adaptability, and collaboration are more likely to achieve higher levels of performance.

Simultaneously, bureaucratic reform and the BerAKHLAK work culture have a significant joint effect on employee performance. The coefficient of determination (R^2) is 0.638, indicating that 63.8% of the variation in employee performance can be explained by the combined influence of bureaucratic reform and the BerAKHLAK work culture. The remaining 36.2% is attributable to other factors outside the research model, including leadership, work motivation, technical competence, job satisfaction, reward systems, organizational climate, and workload. These findings demonstrate that the proposed research model possesses substantial explanatory power while also highlighting opportunities for future studies to investigate additional determinants of employee performance.

Table 2. Summary of hypothesis testing results

Hypothesis	Relationship Between Variables	Coefficient/contribution	Significance	Conclusion
H1	Bureaucratic Reform -> Employee Performance	$\beta = 0,514$	0,000	Positive and significant
H2	"BerAKHLAK" Work Culture -> Employee Performance	$\beta = 0,330$	0,000	Positive and significant
H3	Bureaucratic Reform and "BerAKHLAK" Work Culture -> Employee Performance	$R^2 = 0,638$	0,000	Simultaneously significant

Source: Processed by the researcher, 2026

Bureaucratic Reform as an Instrument of Public Administrative Law

The finding that bureaucratic reform has a positive and significant impact on employee performance underscores the substantive relevance of reform regulations in enhancing public

organizational performance. From the perspective of public administrative law, regulations serve not merely as a legal-formal basis but also as instruments for organizational change. Presidential Regulation No. 81 of 2010 and the Regulation of the Minister of Administrative and Bureaucratic Reform No. 3 of 2023 provide guidance for local governments to improve work systems, strengthen accountability, simplify procedures, and ensure a results-oriented bureaucracy.

The fact that bureaucratic reform rather than just work culture plays a major role indicates that systemic improvements strongly influence employee performance. This is understandable, given that employees operate within an organizational framework governed by procedures, standards, authority structures, and performance assessment systems. When organizational systems become clearer, more transparent, digitized, and merit-based, employees benefit from more definitive work guidelines. Procedural certainty is a key value in public administrative law, as it helps minimize irregularities, enhance accountability, and improve service quality.

However, the research findings also serve as a reminder that bureaucratic reform must not stop at formal changes. Reforms focused solely on documentation, administrative indicators, or meeting external evaluation criteria risk failing to bring about actual changes in work behavior. Therefore, the implementation of bureaucratic reform policies must be directed toward tangible changes in service processes, technology adoption, human resource management, and organizational responsiveness to public needs. In this context, public administrative law must be understood as a living law within administrative practice, rather than merely as regulatory text.

The "BerAKHLAK" Work Culture as a Support for Policy Implementation

The positive influence of the "BerAKHLAK" work culture on employee performance demonstrates that organizational values play a crucial role in the successful implementation of policies. Bureaucratic reform requires employee behaviors that align with the values of service, accountability, competence, harmony, loyalty, adaptability, and collaboration. Without these values, even well-designed systems can face obstacles during day-to-day execution.

The values of adaptability and harmony are of particular importance in the context of the Garut Regency Regional Civil Service Agency (BKD). Adaptability is essential because bureaucratic reform invariably brings change—whether in the form of digital systems, new procedures, or new performance standards. Employees who lack adaptability tend to resist change, thereby slowing the pace of reform. Harmony is equally vital, as bureaucratic work is inherently collective and cross-unit in nature. Disharmonious working relationships can lead to ineffective communication and weak coordination, ultimately hindering the completion of tasks.

From the perspective of public administrative law, the "BerAKHLAK" work culture serves as an ethical norm that complements legal norms. While legal norms impose formal obligations, work culture provides a behavioral orientation; the two must go hand in hand. An employee might formally adhere to procedures, yet without a mindset focused on service and accountability, such compliance does not necessarily result in quality service. Therefore, internalizing this work culture must be treated as an integral part of the bureaucratic reform policy implementation strategy.

Employee Performance as an Outcome of Policy Implementation

Employee performance is an outcome of bureaucratic reform implementation. In this study, performance is influenced by a combination of systemic and cultural factors. Systemic factors are evident in the bureaucratic reforms that improve structures, procedures, technology, and merit systems. Cultural factors are reflected in the "BerAKHLAK" values, which shape employee attitudes and behaviors. These factors complement one another: a sound system requires supportive behavior, while a positive work culture relies on a system that provides the scope and incentives necessary for high performance.

The coefficient of determination of 63.8% indicates that bureaucratic reform and the "BerAKHLAK" work culture make a strong contribution to employee performance. However, 36.2% of the variance remains unexplained by these factors. This suggests that efforts to improve employee performance must be comprehensive. Beyond strengthening regulations and work culture, the organization must also address leadership, motivation, competence, workload, rewards, the work environment, and employee well-being. These factors can either reinforce or diminish the impact of bureaucratic reform on performance.

In the context of the Garut Regency Regional Civil Service Agency (BKD), employee performance has broad implications, given the agency's role in managing local civil servants (ASN). Improved performance within the BKD facilitates more effective ASN management processes. The impact extends beyond the BKD itself to other regional government agencies that rely on its personnel services. Consequently, the implementation of bureaucratic reform within the BKD has a strategic effect on the overall quality of local government governance.

Theoretical and Practical Implications

Theoretically, this article reinforces the view that public policy implementation must be analyzed by integrating legal, organizational, and behavioral dimensions. While bureaucratic reform regulations provide a normative foundation, successful implementation hinges on organizational capacity and employee work culture. Thus, a public administrative law approach should be combined with policy implementation theory and organizational behavior theory to provide a more holistic explanation of employee performance.

Practically, the Garut Regency BKD needs to strengthen the implementation of bureaucratic reform in areas directly linked to employee performance. First, the merit system regarding career development and performance appraisal requires strengthening. Second, the digitalization of personnel processes must be accompanied by training and mentoring to ensure employees can use the systems effectively. Third, a mechanism for the periodic evaluation of bureaucratic reform implementation is needed one that assesses not only document completeness but also behavioral changes and work outcomes.

Fourth, the internalization of the BerAKHLAK work culture requires programs that are more practical in application. Merely disseminating these values is insufficient; the BerAKHLAK values must be translated into behavioral indicators, daily work standards, performance assessments, employee development initiatives, and leadership by example. The value of adaptability can be reinforced through innovation training and the adoption of technology. The value of harmony can be strengthened by fostering organizational communication and teamwork. The value of collaboration can be bolstered through cross-functional assignments and internal coordination forums.

Fifth, organizational leaders must play a transformational role. Bureaucratic reform is more effective when leaders set an example, articulate the direction of change, mitigate employee resistance, and provide the necessary resource support. In public administrative law, a leader's authority signifies not only the right to issue directives but also the responsibility to ensure that policies achieve their intended objectives. Consequently, leadership serves as the bridge between regulations and actual implementation.

E. CONCLUSION

Based on the findings and discussion, it can be concluded that the implementation of bureaucratic reform policy from the perspective of public administrative law has a positive and significant effect on employee performance at the Regional Civil Service and Training Agency (Badan Kepegawaian dan Diklat/BKD) of Garut Regency. Bureaucratic reform, encompassing commitment to change, process simplification, transparency, the merit system, and digitalization, has proven to be the dominant factor in improving employee performance. These findings demonstrate that bureaucratic reform regulations can produce tangible outcomes when they are implemented consistently within the organization's governance system.

The BerAKHLAK work culture also has a positive and significant effect on employee performance. The BerAKHLAK core values serve as behavioral norms that reinforce the success of bureaucratic reform. Within the context of the BKD of Garut Regency, greater emphasis should be placed on strengthening the values of Adaptability, Harmony, and Collaboration, as these are essential for responding effectively to changes in work systems, digital transformation, and the increasing need for organizational coordination.

Simultaneously, bureaucratic reform and the BerAKHLAK work culture explain 63.8% of the variation in employee performance. This finding confirms that employee performance is determined not only by individual factors but also by the quality of the bureaucratic system and the organization's work culture. Therefore, the implementation of bureaucratic reform policy should be understood as a public administrative law process that integrates regulatory frameworks, organizational structures, administrative procedures, organizational culture, leadership, and performance evaluation.

The principal recommendation of this article is to strengthen the implementation of impact-oriented bureaucratic reform. The BKD of Garut Regency should avoid formalistic reforms and instead focus on reforms that generate measurable improvements in employee performance. Continuous enhancement of the merit system, integrated digitalization, outcome-based performance evaluation, and the internalization of the BerAKHLAK work culture is essential. Future research is recommended to incorporate additional variables such as leadership, work motivation, employee competence, reward systems, and job satisfaction in order to develop a more comprehensive understanding of the determinants of employee performance.

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