



Juridical analysis of the impact of honorary staff appointments in the Banda Aceh municipal government

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Abstract

One of the unresolved public sector workforce issues concerns contract workers. The government has been working to address this issue since 2005, with the issuance of Government Regulation (PP) No. 48 of 2005 concerning the Appointment of Contract Workers as Civil Servant Candidates. This involves implementing gradual appointments and prohibiting all Personnel Development Officials (PPK) from appointing new contract workers. However, with each re-registration, the number continues to rise drastically. Furthermore, issues related to the status of contract workers, rewards related to length of service, and uneven welfare for contract workers further exacerbate the labor issues in the public sector. This study aims to analyze the reasons for the continued increase in the number of contract workers year after year, despite regulations prohibiting it.

Keywords: Appointment, contract workers, state civil apparatus (ASN), civil servant candidates (CPNS)

Introduction

One of the goals of the Republic of Indonesia, as stated in the Preamble to the 1945 Constitution (UUD 1945), is to advance the general welfare and improve the intellectual life of the nation. This sentence explains the state's obligation to ensure the welfare of all citizens, requiring a regulatory framework in the form of legislation or a constitution ^[1].

National goals can be achieved if there is an increase in the quality of human resources that are realized in a civil society that is law-abiding, modern, democratic, prosperous, just, and has high morals. Efforts that must be made by the state in achieving national goals, namely by improving the quality of humans (society) in a sustainable manner, based on national capabilities by utilizing advances in science and technology and paying attention to social developments. One of them is by having government apparatus (Civil Servants/State Civil Apparatus) who are fully obedient to Pancasila and the UUD 1945, who are appointed to a state position or carry out other state duties and receive salaries according to applicable regulations (Iswandi, Suhaimi, & Gaussyah, 2017) ^[2]. To achieve the above goals, one of the things that must be continuously paid attention to and must continue to be improved is the state administration system, which in practice refers to state administrative law as the basis and limitations in the administration of government ^[3].

Everyone has the right to work and is given the opportunity to choose work that suits their abilities and expertise and is given a decent wage/income so that it can guarantee the welfare of every worker. The recognition of Human Rights related to this work issue as a legal right can be seen as a legitimate basis through international legal instruments such as Article 23 of the Universal Declaration of Human Rights (UDHR) 1948 ^[4]. Furthermore, because the UDHR is only a recommendation and is not legally binding, the international community encourages the elaboration of the substance of the UDHR into an international instrument, which then gave birth to the Human Rights Covenant which is legally binding for countries that are participating countries ^[5].

Indonesia, as a member of the UN that has been a member since 1950 to ensure the protection and welfare of workers,

has ratified the UN covenant, as later enacted in Law No.11 of 2005 concerning the Ratification of the International Covenant on Economic, Social, and Cultural Rights and Law No. 12 of 2005 concerning the Ratification of the International Covenant on Civil and Political Rights. According to Satjipto Raharjo, legal protection is defined as providing protection to human rights that have been harmed by others, and this protection is provided to the community so that they can enjoy all the rights granted by law ^[6]. This is also guaranteed and stated in the basic provisions of the Indonesian constitution in Article 27 (2) of the UUD 1945, where every citizen has the right to work and a decent living for humanity.

In addition to civil servants and government employees with work contracts, there are honorary workers who work in the administration of government, both at the central and regional levels. Article 1 number 1 of PP No. 56 of 2012 concerning the Appointment of Honorary Workers to Become Civil Servant Candidates (CPNS) provides the definition of honorary workers, namely "Honorary workers are people who are appointed by the Personnel Development Officer (hereinafter referred to as PPK) or other officials in the government to carry out certain tasks in government agencies or whose income is a burden on the state revenue and expenditure budget or regional revenue and expenditure budget."

The issue of managing honorary workers in the government sector has been a long-standing issue in Indonesia and remains unresolved to this day. Efforts to resolve it have been underway since the era of the 6th President of the Republic of Indonesia, Mr. Susilo Bambang Yudhoyono, with the issuance of PP No. 48 of 2005 concerning the appointment of CPNS. At that time, honorary workers were gradually appointed as CPNS until 2012, with a total of 1.1 million honorary workers appointed as CPNS ^[7].

Since the appointment of honorary workers as CPNS in 2005, the issue of honorary workers has remained unresolved, and their numbers continue to increase, despite the provisions of PP No. 48 of 2005, Article 8, which explicitly prohibits the central and regional governments

from appointing honorary workers or similar workers unless stipulated by government regulation. As time goes by, according to BKN data, based on the 2022 data collection, there are still 2,215,542 honorary workers whose status is unclear. Since the gradual recruitment process began in 2005 and continued through 2012, only approximately 60,482,000 honorary workers remain. According to the Minister of Administrative and Bureaucratic Reform, Azwar Anas, more than 75 percent of these honorary workers come from local governments. Every new regional head throughout Indonesia recruits new honorary workers, leading to a drastic increase in the number of honorary workers when the National Civil Service Agency (BKN) conducts a comprehensive data collection in 2022^[8].

Following the data collection, which revealed more than 1.7 million honorary workers in the central and regional governments, the government issued Law No. 20 of 2023 concerning the State Civil Apparatus (ASN). Article 66 stipulates that the restructuring of non-ASN employees, or other names, must be completed by December 2024 at the latest. It also states that government agencies are prohibited from appointing non-ASN employees or other names other than ASN employees starting from October 31, 2023. To emphasize the prohibition as stated in Article 66, it has also been explicitly explained in Article 65 (3) that PPK and other officials who appoint non-ASN employees to fill ASN positions will be subject to sanctions in accordance with the provisions of statutory regulations.

The enactment of Law No. 20 of 2023 sends a clear message that after this regulation comes into effect, the government will no longer recognize honorary status or any other designation other than ASN. Addressing the issue of honorary workers, in January 2024, President Joko Widodo officially announced the formation of 2.3 million ASN, consisting of 690,822 CPNS (Civil Servant Candidates) and 1,605,694 PPPK (National Civil Servant Candidates)^[9]. Based on the data above, the 1.6 million PPPK formation in 2024 is intended only for honorary workers and is not open to the general public.

According to data from the BKPSDM (National Human Resources Development Agency), the Banda Aceh city Government recorded 1,889 honorary or non-ASN employees spread across all Regional Apparatus Organizations (OPD) within the Banda Aceh Municipality Government in 2022, including teachers and healthcare workers. However, over time, in accordance with the mandate of Law No. 20 of 2023, which requires all government agencies to complete the recruitment of honorary workers no later than December 31, 2024, the Banda Aceh Government in 2024 received 1,222 PPPK positions, where these positions are only intended for honorary workers and are not open to the public^[10].

However, the process of vacancies for non-civil servants (ASN) has not been smooth. Protests have arisen from various non-ASN within the Banda Aceh Municipality Government, whose names are not registered in the BKN database and are therefore unable to participate in the PPPK selection. For example, 170 honorary workers at Meuraxa Hospital protested their inability to participate in the PPPK selection despite claiming to have worked for more than five years.

In addition to the unregistered honorary workers at Meuraxa Regional General Hospital, the Banda Aceh Municipality Government has also laid off at least 102 honorary workers

as of February 2025, citing their unregistered status in the BKN database and their tenure of less than two years. Furthermore, during the first phase of the PPPK selection process, 335 honorary workers were also protested and protested because they were not accepted into full-time PPPK positions. They stated that some had worked for more than ten years but were not accepted into full-time PPPK positions.

Besides the issue of the recruitment process for honorary workers to become PPPK, there is an even bigger problem. According to a report from the Banda Aceh Municipality Financial Management Agency, the Banda Aceh Municipality Government will experience a budget deficit of Rp 39.8 billion in 2024, stemming from third-party debt and Financial Assistance Transfers to Village Governments, or Village Fund Allocations (ADG). In addition to the debt issue, the Banda Aceh Municipality Government will face a projected debt of Rp 86 billion in 2025, stemming from a shortfall in the allocation of salaries and allowances for civil servants and PPPK for the 2019-2023 formation, amounting to Rp 25 billion for one month, and an unallocated budget for salaries and allowances for PPPK for the first phase of the 2024 formation, estimated at Rp 61 billion^[11].

Based on the series of narratives above, the arrangement of honorary workers in the government environment has been carried out since 2005, but until now it has not been completed and the number has increased drastically when the data collection was carried out again, even though since 2005 it has been mandated in PP No. 48 of 2005 that the appointment of honorary workers is no longer permitted. In addition, the initial recruitment process for these honorary workers is unclear and not transparent, so that the number of these honorary workers continues to swell every year and has not been completed.

Employment issues in the public sector are certainly not trivial, so the author is interested in examining them in more depth, as guaranteed in Chapter XA of the Indonesian Constitution concerning Human Rights, Article 28D (2), which states that everyone has the right to work and to receive fair and appropriate remuneration and treatment in employment.

Research Methodology

Research methods are scientific activities based on specific methods, systems, and thinking aimed at studying one or more specific legal phenomena through analysis^[12]. In this research method, the type of research used is juridical-empirical legal research. Juridical-empirical research is legal research that seeks to observe law in a concrete sense, or, more accurately, to observe and examine how law works (law in action) in society^[13]. This legal research is conducted with an emphasis on applicable legal regulations. In this case, data collection begins with secondary data analysis and is then followed by primary data analysis in the field^[14].

The research location was a Regional Work Unit (SKPD) within the Banda Aceh Municipal Government. This location aligns with the case study, which focused on the recruitment of honorary staff within the Banda Aceh Municipal Government. Data analysis was conducted qualitatively, a process of inquiry aimed at understanding social issues based on creating a complete, holistic picture, constructed verbally, reporting the informants' perspectives in detail, and presented in a natural setting^[15].

Result and Discussion

1. Analysis of the Causes of the Increase in the Number of Honorary Workers

The journey of personnel governance to support the functioning of the Indonesian government system has been a long process. From the inception of the legislation governing personnel, namely Law No. 18 of 1961 concerning Basic Provisions on Personnel (the Civil Service Law), to the current Law No. 20 of 2003.

The arrangement of ASN in the public sector has always been a strategic issue requiring serious attention. One unresolved issue is the arrangement of honorary workers across all government sectors, from the regional government level to the central government. Efforts to resolve this honorary worker issue have been underway since 2005, during the early period of President Susilo Bambang Yudhoyono's administration. At that time, more than 1.1 million honorary workers were gradually appointed as civil servants (CPNS), starting from the regional government to the central government.

At that time, President Susilo Bambang Yudhoyono first issued PP No. 48 of 2005 concerning the Appointment of CPNS. He considered that to ensure the smooth implementation of certain government and development tasks, certain government agency officials appointed certain workers as honorary workers. He also considered that honorary workers with long-standing service and/or whose services were highly needed by the government and met the specified requirements could be appointed as CPNS. These two considerations then became the basis for appointing honorary workers as CPNS.

Based on data from the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia, the initial data collection at that time revealed 920,702 honorary workers. Of those appointed as Civil Servants, both regional and central governments, through administrative selection,

860,220 THK-1 were appointed as Civil Servants, while 60,482 THK-1 did not meet the criteria. This Government Regulation also stipulates in Article 8 that, since the enactment of this PP, all PPK (Public Service Providers) and other officials within agencies are prohibited from appointing honorary staff or similar personnel, unless stipulated by a PP. Article 8 clearly establishes the basis for all PPKs, both in the central and regional governments, to no longer appoint honorary staff or similar personnel, in the context of the government's efforts to improve employee governance.

Over time, in the process of resolving the issue of honorary staff in both the central and regional governments, the government has twice amended PP No. 48 of 2005 to PP No. 43 of 2007 concerning the Appointment of CPNS, considering that previous efforts had not been able to resolve the issue of all honorary staff. Further amendments to PP No. 56 of 2012 were made, considering that, after evaluations up to the 2009 Fiscal Year, there were still honorary staff who met the requirements of PP No. 48 of 2005, as amended by PP No. 43 of 2007, but had not yet been appointed as CPNS.

In 2012, the Minister of Administrative and Bureaucratic Reform (Menpan-RB) also conducted data collection outside the criteria of PP No. 48 of 2005 and found that the number of honorary workers within the Central and Regional Governments had increased 11-fold to 648,462 THK 2 personnel, with 209,872 passing and 438,590 failing. Based on a series of government resolution efforts through regulations established by the President from 2005 to 2012, it can be concluded that there was non-compliance by the Civil Servant Apparatus Empowerment Officers (PPK) in both the central and regional governments in carrying out the mandate of Article 8 of PP No. 48 of 2005, which prohibits the appointment of honorary workers or similar personnel.



Data Source: Ministry of Administrative and Bureaucratic Reform 2025

Fig 1: Process Flow of the Honorary Worker Resolution Process

Following the enactment of the ASN Law, which replaced Law No. 43 of 1999 concerning the Principles of Civil Service (the Civil Service Law), Article 1 explains that ASN is a profession for civil servants and government employees with employment contracts who work for government agencies. Therefore, based on the mandate contained in this article, the existence of honorary workers who cannot be appointed as civil servants (CPNS) is unclear after the

enactment of the ASN Law, as they do not hold the status of civil servants or PPPK.

The legal framework for the appointment of honorary workers as civil servants expired in 2014, with Government Regulation No. 56 of 2012. Furthermore, PP No. 49 of 2018 concerning Management of Government Employees with Work Agreements in Article 96 (1) also states that PPK is prohibited from appointing non-PNS and/or non-PPPK

employees to fill ASN positions and Article 96 (3) also includes sanctions, namely that PPK and other officials who appoint non-PNS and/or non-PPPK employees to fill ASN positions will be subject to sanctions in accordance with the provisions of statutory regulations. Based on the text of Article 96 (1) and (3) of PP No.49 of 2018, this reiterates the prohibition on appointing honorary workers in both central and regional agencies, as this prohibition was previously explained in PP No. 48 of 2005 concerning the Appointment of Honorary Workers to Become Civil Servants.

However, over time, when the data was re-collected in 2022, according to BKN data for non-ASN workers, there were still 2,215,542 honorary workers whose status was unclear, even though since the gradual appointments were carried out from 2005 to 2012, only around 60,482 thousand honorary workers remained. According to the Minister of Administrative and Bureaucratic Reform, Azwar Anas, the number of honorary workers is dominated by more than 75 percent from local governments, where every new regional head throughout Indonesia recruits new honorary workers, so that the number continues to increase drastically when the comprehensive data collection is carried out by BKN in 2022 ^[16].

In line with the data collection that has been carried out and the discovery of more than 1.7 million honorary workers in the central and regional government, the government issued the ASN Law, where Article 66 explains that Non-ASN Employees or other names must be completed by December 2024 at the latest. It is also explained that since this Law comes into effect, namely October 31, 2023, government agencies are prohibited from appointing non-ASN employees or other names other than ASN employees. To emphasize the prohibition as stated in Article 66, it has also been expressly explained in Article 65 (3) that PPK and other officials who appoint non-ASN employees to fill ASN positions are subject to sanctions in accordance with the provisions of laws and regulations.

The birth of the ASN Law gives a clear message that after this regulation comes into effect, the government will no longer recognize the status of honorary employees or other names other than ASN. Addressing the issue of honorary workers, in January 2024, President Joko Widodo officially announced the formation of 2.3 million ASN, consisting of 690,822 CPNS and 1,605,694 PPPK ^[17]. Based on the data above, the 1.6 million PPPK formation in 2024 is only intended for honorary workers and is not open to the general public.

Based on the series of public sector personnel management processes described above, the government has not been able to adequately resolve the issue of honorary workers. Even after more than 20 years since 2005, with various regulatory and direct efforts, the issue of honorary workers remains unresolved. This is evident in the increasing number of honorary workers at each stage of the process.

The drastic increase in the number of honorary workers during the re-registration, while several regulations explicitly state that it is prohibited for all PPKs, both central and regional, to appoint honorary workers, further emphasizes the practice of nepotism by the PPK, whose position in the regions is vested in the Regional Head. Each new regional head, upon changing terms, brings in new honorary workers, who are generally family members or members of their campaign teams. Thus, over time, the role

of honorary workers in every government agency, initially intended as a manifestation of devotion and to assist the performance of Civil Servants, has evolved into nepotism and a collective unlawful activity carried out by the Civil Servant Employee Relations Officers (PPK) in both the central and regional governments.

Furthermore, in terms of regulations, such as in PP No. 49 of 2018, Article 96 (3) stipulates that sanctions for PPK and other officials who appoint non-PNS and/or non-PPPK employees to fill ASN positions have never been strictly and concretely implemented. A similar article is also found in the latest amendment to the Civil Service Law, namely the ASN Law, in Article 65 (3), which states that PPK and other officials who appoint non-ASN employees to fill ASN positions will be subject to sanctions in accordance with statutory provisions.

However, if we look at the latest legal regulations, namely the ASN Law, there is no special chapter or clause explaining the sanctions for any PPK who violates the provisions as mandated in Article 65 (3) of the ASN Law. Therefore, it can be said that the provisions regarding sanctions in Article 96 (3) as regulated in PP No. 49 of 2018 and in Article 65 (3) of the ASN Law are vague because they do not formulate a clear and detailed description of sanctions for those who violate the provisions of the Article. Therefore, from a number of regulations governing the prohibition on the appointment of honorary workers by PPK both in all Central Governments and Regional Governments from PP No. 48 of 2005 to the ASN Law, it can be concluded that one of the causes of the number of honorary workers continuing to increase when efforts to resolve the issue since 2005 is the lack of clarity and firmness of sanctions regulated in the laws and regulations so that PPK still dares to appoint honorary workers within their respective agencies even though the regulations have regulated the prohibition.

2. Impact of Appointing Honorary Workers as ASN

In addition to civil servants and government employees with employment contracts, there are honorary workers who work in government administration, both at the central and regional levels. Article 1 No.1 of PP No. 56 of 2012 defines honorary workers as "An honorary worker is someone appointed by the PPK or another official in the government to carry out specific duties in a government agency or whose income is a burden on the state budget or regional budget."

Since the inception of legislation governing civil service in Indonesia, the status of honorary workers in the Indonesian civil service system has never been explicitly stated, unlike the position of Civil Servants, whose position has been clearly stated since the Civil Service Law. The presence of honorary workers in government agencies, which began in the 1970s, emerged when the government began experiencing a shortage of civil servants to meet public service needs. To address this, government agencies, both central and regional, began recruiting honorary workers or non-permanent employees (PTT) with temporary status.

Although the status of honorary workers is not explicitly stated in the Civil Service Law, Article 2 (3) of the ASN Law states that, in addition to civil servants as referred to in paragraph (1), authorized officials may appoint non-permanent employees. Therefore, the term "non-permanent employees" is interpreted as including honorary workers,

contract employees, temporary workers, and others, but still refers to the same thing.

The appointment of honorary workers as civil servants (ASN) is a strategic issue in governance and employment in Indonesia, as this policy relates to bureaucratic efficiency and the quality of public services. The presence of these honorary workers was initially intended to meet the need for public services due to the government's shortage of civil servants. Therefore, the PPK (Commissioners and Administrators) within both the Central Government and Regional Governments, in this case regional heads, were given the authority to appoint non-permanent employees, in this case honorary workers, as explained in the ASN Law.

Non-permanent employees, often called honorary workers, have their own journey, which was initially aimed at fulfilling the need for public services because the government experienced a shortage of civil servants, but their authority was misused by the PPK both in the Central Government and especially in Regional Government. Regents or mayors, acting as the Regional Leadership Coordination Committee (PPK) in regions elected through the political process, often appoint new honorary workers as a way of repaying fellow campaign teams and colleagues who have assisted in the election process. Consequently, the recruitment of honorary workers is closely linked to nepotism, as the appointment of honorary workers is solely the responsibility of the regional head, without undergoing a public selection process as is the case with civil servant recruitment.

On the other hand, in terms of salaries and career paths, honorary workers working in both central and regional government agencies lack clear employee regulations regarding salary standards and career paths. This contrasts with civil servants, who are governed by national salary standards and clear career paths in accordance with civil service laws and regulations. Consequently, honorary workers working in both central and regional government agencies often receive inadequate salaries or minimum wages. This is due to the lack of standard salary standards for all non-permanent employees, often referred to as honorary workers.

Table 2: Recapitulation of Honorary Workers in the Banda Aceh Municipality Government

No.	Honorary Category	Amount
1.	Contract Workers (Signed by Mayor)	993
2.	Contract Workers (Signed by Head of Department)	1131
3.	BLUD RSUD MEURAXA	262
Number of Honorary Staff		2386

Data Source: banda aceh city human resources development agency (bkpsdm) 2025

The enactment of Law No. 20 of 2023 clearly states that after this regulation comes into effect, the government will no longer recognize honorary status or any other designation other than ASN. Addressing the issue of honorary workers, in January 2024, President Joko Widodo officially announced the formation of 2.3 million ASN, consisting of 690,822 CPNS (Civil Servant Candidates) and 1,605,694 PPPK (National Civil Service Candidates) ^[18]. Based on the data above, the 1.6 million PPPK formations in 2024 are intended only for honorary workers and are not open to the general public.

The Banda Aceh Municipality Government, based on the 2024 Central Government policy for ASN PPPK Procurement, received 1,222 positions, all of which are intended only for honorary/non-ASN workers who were previously registered in 2022 by the National Civil Service Agency and are not open to the general public. The number of proposed positions has decreased because positions for teachers and health workers were already implemented in 2023, and there were also resignations and various other reasons ^[19].

The Banda Aceh Municipality Government itself until 2025 recorded a total of 2386 honorary/Non-ASN workers, as shown in table 2. Honorary workers in the municipality of Banda Aceh are categorized into 3, namely, based on the Mayor's Decree, the Head of Service Decree, and BLUD Meuraxa. If referring to the PPPK formation provided by the central government to the Banda Aceh Municipality Government, there are 1222 formations intended for Full-time PPPK while for honorary workers who do not pass or who take part in the CPNS selection in 2024 will be included in the Part-time PPPK formation without having to go through a series of selections from the beginning, this is implemented by the Minister of PAN-RB Decree No. 16 of 2025 Concerning Government Employees with Part-Time Work Agreements. Meanwhile, for those who are not recorded in the BKN database and whose work period is less than two years, their work contracts cannot be continued in 2026 ^[20].

The Banda Aceh municipality Government itself in the 2024 PPPK Procurement selection process encountered many obstacles such as demonstrations by honorary workers at Meuraxa Regional Hospital, PPPK Phase 1 participants who did not pass the selection and the majority of those who had to be sent home. Based on interviews conducted with several laid-off honorary workers, they expressed their disappointment with the Banda Aceh municipality Government because they had served for four years but were ultimately dismissed and denied permission to participate in the PPPK selection process simply because they had participated in the 2024 CPNS selection ^[21].

Akbar, an honorary worker working at the Banda Aceh Municipality Kesbangpol office, expressed his disappointment with the 2025 PPPK selection process because it did not reflect a sense of fairness, especially for honorary workers with more than five years of service. The PPPK recruitment process should have taken into account the longest period of service. However, the current selection process did not differentiate between those with more than ten years of service and those with only two years of service. This is certainly unfair, as those with more than ten years of service had to compete with young people with only two years of service. Consequently, we failed the selection process and had to become part-time PPPK ^[22].

Answering this issue based on the results of the interview with the Head of Procurement, Dismissal, and Performance of the Banda Aceh Municipality Government, he said that the Banda Aceh Municipality Government in the procurement of PPPK in 2025 all followed the provisions and processes that had been set by the Minister of Administrative and Bureaucratic Reform and the National Civil Service Agency (BKN), so that for honorary workers outside the stipulated requirements such as those not recorded in the BKN database and with a work period of less than 2 years and not participating in the PPPK selection

both stages 1 and 2 must be sent home, For honorary workers in Banda Aceh City itself, the total based on 2025 data was 2386 people, related to the Meuraxa Regional Hospital, it was true that at first they could not participate in the PPPK selection process stage 1 because the Hospital is a Regional Public Service Agency and the payment was outside the Banda Aceh Municipality APBK, but after coordination with the Minister of Administrative and Bureaucratic Reform, those who met the requirements were allowed to participate in the PPPK selection process stage 2 [23].

Another issue related to the protest action from PPPK phase 1 participants who did not pass the selection from the Banda Aceh Municipality Government, we are fully following the procedures of the National Civil Service Agency so that both those who have worked for more than 10 years or those who have only worked for 2 years all follow the provisions of the selection process held by the BKN. so that from the

PPPK selection process stages 1 and 2, 1149 were obtained for full-time PPPK and 474 for part-time, therefore according to the provisions of the Menpan-RB and BKN for those who did not carry out the PPPK selection process in 2025, both stages I and II must be laid off in stages, around more than 700 people until December 31, 2025 [24].

Besides the problem of the recruitment process for honorary workers to become PPPK, the Banda Aceh City Government is facing another major problem, namely related to a number of debts from the previous fiscal year and employee spending that has far exceeded the threshold as stipulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, in Article 146 paragraph (2) requires that within a maximum period of 5 years until 2027 the Regional Government must adjust employee spending to a maximum of 30% of the total APBD spending.

Table 3: Percentage Trend of Banda Aceh Municipality Government Employee Expenditure to the 2022-2025 Regional Budget

Fiscal year	Banda Aceh Municipality Budget	Cost for Employees	Percentage
2022	1.355.580.256.750	458.367.729.150	33,8%
2023	1.270.757.270.570	489.002.141.870	38,4%
2024	1.348.540.446.740	539.415.948.573	39,9%
2025	1.469.160.993.273	568.374.003.483	38,7%

Data Source: Banda Aceh Municipality Financial Management Agency 2025

Based on Table 3, the trend in the percentage of Banda Aceh Municipality Government Employee Expenditures to the 2022-2025 Regional Budget (APBD), it can be analyzed that there has been an annual increase in employee expenditures. Referring to Law Number 1 of 2022 concerning the Financial Relations between the Central Government and Regional Governments, Article 146 (2) requires that Regional Governments adjust employee expenditures to a maximum of 30% of the total APBD expenditures within a maximum period of five years until 2027. However, the current situation in 2025 shows that employee expenditures are still quite high, at 38.7%. Furthermore, pressure on employee expenditures is projected to continue to increase in 2026, given that the burden of PPPK ASN expenditures in the region is borne by the proposing Regional Government.

Based on an interview conducted with the Head of the Banda Aceh Municipality Financial Management Agency, it was stated that the Banda Aceh City Government in 2025 experienced a difficult financial condition starting from the settlement of third-party debts and the potential increase in employee expenditure burden in 2026 with the appointment of PPPK in a large wave, initially the local government thought that because the procurement of ASN was a central government policy so there was discretion that would be borne by the APBN through Transfers to the regions but it turned out that the burden of employee expenditure was returned to the local government and forced to follow the salary provisions according to Presidential Decree Number 11 of 2024 concerning Salaries and Allowances for Government Employees with Work Agreements [25].

The Banda Aceh City Government projects that in 2026, the percentage of employee spending will be above 44 percent. This figure is far above the standard set by the central government in accordance with Law Number 1 of 2022, which is a maximum of 30 percent in 2027. This high employee spending has an impact on government programs

and other strategic programs. In addition, the projected figure of 44 percent only accommodates salaries, so that if added with allowances, it can reach 50 percent of the 2026 Banda Aceh Municipality Revenue and Expenditure Budget [26].

The same thing was also conveyed by the Regional Secretary of Banda Aceh Municipality who said that the issue of honorary workers is one of the problems that has not been resolved since the 2005 appointment policy. Although a number of regulations have prohibited it, every PPK in the region attached to the regional head, both at the provincial and city district levels, each period appoints new honorary workers, in addition to the regulations that have been implemented so far have not been accompanied by clear and firm sanctions so that this problem is considered commonplace. One of the biggest challenges in appointing PPPK is of course related to employee spending that has far exceeded the threshold so that many other government programs must be cut, in response to this, the Banda Aceh Municipality Government only proposed a one-year PPPK work contract and will be evaluated in the future [27].

Based on the results of data collection and direct interviews with respondents and informants regarding the resolution of honorary workers in the Banda Aceh Municipality Government environment, it can be analyzed that the problem of labor in the public sector must receive special attention in its governance, because this has caused legal disharmony which has given rise to problems in its implementation (Muzakkir Abubakar, Suhaimi, Basri, 2011) [28]. While on the other hand, every person who works is guaranteed their rights through the constitution in accordance with the UUD 1945, Article 28 D (2) namely that every person has the right to work and receive fair and proper compensation and treatment in employment relations, including honorary workers who work in government agencies whose positions and statuses have been unclear and who do not receive fair treatment in terms

of work wages, even as the conditions experienced by the Banda Aceh Municipality Government due to poor employee governance have resulted in hundreds of honorary workers having to be sent home and an increase in the burden of employee expenses which has exceeded the limits of statutory provisions which have resulted in cuts in government programs for the people of Banda Aceh Municipality.

Conclusion

The issue of honorary workers has been a long-standing issue in public sector workforce governance. The government has been working to resolve the issue for over 20 years, starting with the issuance of Government Regulation No. 48 of 2005 and the enactment of the Civil Servant Law (UU ASN). This law regulates the resolution of honorary workers and stipulates sanctions for PPK (Regional Employee Registration Officers) in all agencies, both central and regional, that continue to employ honorary workers. However, the reality on the ground is that with each re-registration, the numbers consistently increase, particularly in regional governments. The Banda Aceh Municipality Government is a region facing the problem of honorary workers, in the process of resolving it, the Banda Aceh Municipality Government has laid off more than 700 honorary workers whose contracts cannot be continued in 2026. In addition, the Banda Aceh Municipality Government is faced with a projected employee expenditure of up to 44 percent of the total APBK of Banda Aceh Municipality in 2026, where this figure is far from the standard set by Law Number 1 of 2022, which is a maximum of 30 percent in the 2027 budget year, in addition, the increasing burden of employee expenditure results in cuts to government programs for the people of Banda Aceh Municipality.

Suggestion

It is recommended that the central government, in formulating legislation, impose strict criminal sanctions and clearly define them in the Civil Service Law for Civil Servant Officers (PPK) who continue to hire contract workers.

It is recommended that the government, in efforts to resolve the contract worker issue, ensure that the recruitment of civil servants through affirmative action specifically for contract workers is the final step. Therefore, going forward, all civil servants will undergo an open selection process, providing equal opportunities for all Indonesian citizens who wish to serve as civil servants.

It is recommended that the Banda Aceh Municipality Government comply with civil service regulations, particularly the prohibition on the appointment of contract workers. It is recommended that the Banda Aceh City Government continue to rationalize personnel expenditures and increase the potential for Regional Original Revenue (PAD), thereby meeting the personnel expenditure threshold stipulated in the law without having to cut government programs that directly impact the people of Banda Aceh.

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