



FROM PUNGLI TO IHSAN: RECONSTRUCTING PUBLIC SERVICE ETHICS THROUGH ISLAMIC MORAL DISCOURSE

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ABSTRACT

Illegal levies (pungli) persist in Indonesian public services despite regulatory reforms, indicating deeper structural and cultural roots within bureaucratic systems. This study analyzes illegal levies as a systemic bureaucratic phenomenon and examines how the Islamic ethical principle of Al-Ihsan can serve as a transformative counter-discourse for fostering integrity-based public service. Employing Norman Fairclough's Critical Discourse Analysis (CDA), this qualitative research examined 45 national media reports on illegal levy cases from 2022-2024, complemented by normative analysis of Islamic ethical frameworks. Data were analyzed through three CDA dimensions: textual analysis, discursive practice, and sociocultural practice. Analysis reveals that pungli is perpetuated through euphemistic language normalizing transactional bureaucratic culture and asymmetric power relations. Al-Ihsan offers a transformational paradigm emphasizing moral internalization (excellence in service, divine accountability, and empathetic governance), contrasting with conventional punitive-regulatory approaches. Illegal levies constitute a systemic phenomenon requiring holistic reform beyond legal enforcement. Integrating Al-Ihsan principles into bureaucratic culture provides an alternative pathway toward sustainable public service transformation. This study contributes to bureaucratic reform literature by bridging critical discourse analysis with Islamic ethical perspectives, suggesting that spiritual-ethical frameworks can complement institutional reform strategies.

Keywords: illegal levies, pungli, bureaucratic reform, al-ihsan, critical discourse analysis, islamic ethics, public service integrity, indonesia

1. INTRODUCTION

The phenomenon of illegal levies in public services in Indonesia is a recurring and deep-rooted social problem that goes beyond individual moral issues or simple administrative violations. Illegal fees have developed into a systemic and cultural practice within the bureaucracy, particularly in sectors that provide direct services to the public, such as the processing of identity documents, licensing, education, health, and police administration. Recent studies confirm that illegal fees arise from unequal power relations, in which the public is in the weakest position and tends to be forced to follow unofficial payment patterns to obtain fast service.¹ This condition

¹ Diandra Anindhita et al., "Fenomena Pembayaran Tidak Resmi Dalam Proses Pembuatan SIM Di Indonesia Bagaimana Cara Sitasi Artikel Ini :," *Jejak Digital: Jurnal Ilmiah Multidisiplin* 1, no. 6 (2025): 4448–55.

shows that this practice has become part of a social mechanism that perpetuates the community's dependence on the bureaucracy.

Various studies also show that extortion does not only arise because of the economic motives of officials or weak legal supervision, but because of a culture of public service that is still oriented towards power rather than service quality, and does not treat citizens as subjects who are entitled to fair and dignified service. In an empirical study on strategies to eradicate extortion in the North Lampung Regional Government, it was found that the hierarchical bureaucratic structure and the transactional culture between officials and service users were the main factors contributing to the continuation of extortion practices.² This reinforces the thesis that law enforcement strategies alone, such as through the Task Force on Illegal Levies, have not been able to shake the cultural roots of power that underpin the practice of illegal levies.

On the other hand, studies on the ethical perspective of public service show that the issue of illegal fees is a spiritual and moral failure in the implementation of public services in Indonesia, which indicates the absence of the values of justice, trustworthiness, and devotion to God in the bureaucracy. Research related to service structures and ethical deviations notes that the effectiveness of services is largely determined by the moral integrity of officials, not just the supervisory system.³ It is in this context that the need arises to seek alternative values that can provide a new direction for public service orientation, one that does not merely add legal instruments but also builds the character and moral sensitivity of state officials. The discourse on spiritual values becomes relevant as a counterpoint to repressive and structural approaches alone.

Therefore, alternative discourses based on spiritual values, such as the principle of Al-Ihsan, namely the awareness of doing good optimally because one feels watched by God, have important relevance as a counter-discourse to the dominance of the discourse of power in public service practices. Thus, the discourse battle between power structures that give rise to illegal fees and the spiritual ethics of Al-Ihsan becomes an important space for the paradigmatic reconstruction of public service in Indonesia.

A discourse analysis approach is crucial in examining the phenomenon of illegal fees because, through the analysis of language, narratives, and communication practices, we can understand how power relations and bureaucratic ideology are formed, reproduced, and normalized in everyday public service interactions. Discourse studies not only explain "what" happens in extortion practices, but also unravel "how" these practices are legitimized through symbolic structures and the language of power that places citizens as subordinates in bureaucratic relations. This perspective is in line with the findings of Qathrunnada and Nugroho (2024), which show that critical discourse analysis is capable of uncovering the construction of power and ideology hidden in social practices, as well as explaining how certain narratives can perpetuate institutional domination.⁴ The study emphasizes that corrupt practices, including extortion in public services, cannot be understood solely through a normative legal approach, but must be read as an arena of discourse that shapes social structures and patterns of action. Thus, the

² Juliandri and Slamet Haryadi, "Strategi Pemberantasan Pungutan Liar Dalam Praktik Petty Corruption Di Pemerintahan Daerah Lampung Utara," *Urnal Ilmu Sosial & Hukum Al-Zayn: Jurnal Ilmu Sosial & Hukum* 3, no. 3 (2025): 2206–12.

³ Pelayanan Publik and Oleh Penyelenggara, "Kesadaran Hukum Masyarakat Terhadap Pungutan Liar Dalam Pelayanan Publik Oleh Penyelenggara Negara (Studi Kasus Di Desa Wolaang Kecamatan Langowan Timur Kabupaten Minahasa)," *Lex Administratum* 11, no. 04 (2023): 1–15.

⁴ Zalfa Qathrunnada and Catur Nugroho, "Discourse Of Conflict Between Corruption Eradication Commission (KPK) Versus Indonesia Police (Polri) At Kompas. Com," *Indonesian Journal of Social Research* 5, no. 2 (2024): 556–63, <https://doi.org/10.11594/ijssr.05.02.16>.

application of discourse studies is an urgent necessity to open up space for a paradigm shift in public services that places integrity, justice, and humanity as the main orientation.

From an Islamic normative perspective, the principle of Al-Ihsan offers a strong ethical foundation for combating public service practices that are distorted by power relations and the logic of money. Al-Ihsan requires every public service to be trustworthy and to carry out its duties with the highest quality, with the awareness that it is “watched by God,” and with an orientation toward justice and human dignity, not merely the interests of officials or institutions. Within this framework, public services free from corruption are not merely a matter of administrative compliance but about transforming the character of officials and bureaucratic culture. As a concrete example, research by Zahron (2025) developed an Islamic Ethical Governance model that integrates the values of 'adl (justice), amanah (trust), shura (consultation), and ihsan as pillars of anti-corruption bureaucratic governance.⁵ In addition, a study by Ansori (2025) shows that reforms to protect whistleblowers in Indonesian public institutions can be strengthened by Islamic ethics, which illustrate that the normative dimension of Islam is not merely metaphorical but has practical implications in eradicating deviant practices in public service.⁶ Thus, Al-Ihsan's orientation in public service can be interpreted as a counter-paradigm that places citizens not as objects of bureaucracy, but as subjects of rights who are entitled to fair and dignified service.

Thus, the urgency of this study lies in the need to dissect the discourse structure that shapes and perpetuates the practice of extortion in public services, while offering a counter-perspective based on Islamic ethical values that can destabilize the dominance of the narrative of power. Starting from the understanding that extortion does not stand alone as an individual act, but rather as a social construct that is reproduced through language, symbols, and power relations in the bureaucracy, this paper attempts to describe how corruptive discourse is formed, normalized, and operates in the public service system. At the same time, this study positions the principle of Al-Ihsan as a potential ethical-spiritual model to become an alternative normative framework in building a paradigm of public service with integrity and justice. Therefore, the problem formulation in this paper focuses on three main questions: first, how does the discourse of power in the discourse of illegal fees form and reproduce in the public service sphere; second, how can the principle of Al-Ihsan serve as a spiritual construct that challenges the dominance of the discourse of illegal fees; and third, how can a strategy for reconstructing public services based on Islamic ethical values be offered as a paradigmatic solution.

This study aims to deconstruct the discourse of power that shapes, reproduces, and normalizes the practice of illegal fees in public services in Indonesia through an analysis of the language, narratives, and communication practices that occur in bureaucratic interactions. Furthermore, this study seeks to explain how the principle of Al-Ihsan spirituality can operate as a counter-discourse that offers an ethical foundation to challenge and dismantle the cultural legitimacy of bribery that has become deeply rooted in the bureaucratic structure. Furthermore, this study aims to formulate a model for the reconstruction of public services based on Islamic ethical values, as an alternative paradigm oriented towards justice, integrity, and the restoration of the dignity of citizens as subjects of service, thereby contributing conceptually and practically to the reform of public services in Indonesia.

⁵ Zahron Abdurrahman, “Islamic Ethical Governance: An Integrated Model for Corruption Prevention,” *Kurva: Jurnal Ekonomi Manajemen Keuangan Dan Bisnis* 2, no. 1 (2025): 1–19.

⁶ Ansori, “Strengthening Whistleblower Protection through Legal Reform and Islamic Ethics in Combating Corruption in Public Institutions,” *Journal of Islamic Economics Lariba* 11, no. 1 (2025): 407–28.

2. METHODS

This study uses a qualitative approach with Norman Fairclough's Critical Discourse Analysis (CDA) framework to examine the discourse construction of illegal fees in public services and the position of Al-Ihsan values as a counter-discourse. This approach was chosen because it is capable of revealing the power relations, ideologies, and linguistic practices that shape and reproduce extortion practices in the bureaucracy. The objects of study include policy and regulatory texts, media discourse, and public service ethics documents that represent official narratives and social constructions of public services in Indonesia.

Data collection was conducted through literature studies, regulatory reviews, and media text analysis, which were then analyzed using three levels of analysis in Fairclough's model, namely: text analysis, discourse practice analysis, and socio-cultural practice analysis.⁷ Through this stage, the study seeks to identify how the discourse of illegal fees is constructed and normalized in public services, and how the principle of Al-Ihsan can be articulated as an ethical reconstruction strategy to build a paradigm of integrity in public services.

3. RESULTS AND DISCUSSION

Result

This section presents the results of a critical discourse analysis of the phenomenon of illegal levies in public services in Indonesia, obtained through examination of survey data, institutional reports, and national media coverage. The analysis was conducted using Norman Fairclough's three-dimensional model, which includes the dimensions of text, discourse practice, and socio-cultural practice to reveal how illegal levies do not only appear as administrative irregularities, but as a discourse construction shaped by language choices, institutional interaction patterns, and the cultural structure of the bureaucracy.

Based on survey data published by the Corruption Eradication Commission (KPK) in the 2024 SPI report, 69.70% of bribes or gratuities in public services were in the form of money.⁸ The current situation shows that in various public services, people are still very often "invited" or feel the need to hand over money to obtain fast and convenient services, even when these services are a free right. The factual conditions, after analyzing the text of news reports and documents related to illegal fees (pungli) in public services, show a pattern of euphemistic language such as "knowledge money," "processing fees," and "cigarette money," which serve to soften the corrupt image of illegal fees and place them as part of the informality of bureaucracy that is considered normal. Research by Kurniati et al. (2025) found that the mass media also reproduces similar patterns through the use of phrases such as "unofficial additional fees" and "acceleration fees" in their coverage of illegal collection cases, thereby obscuring the dimension of legal violations and presenting illegal collection as a routine administrative practice.⁹ The objective fact is that the KPK survey recorded that of the external respondents who use the service, 50.05% admitted to giving

⁷ Norman Fairclough, *Critical Discourse Analysis (The Critical Study of Language)*, 2nd Edition (London: Taylor & Francis, 2013), <https://www.taylorfrancis.com/books/edit/10.4324/9781315834368/critical-discourse-analysis-norman-fairclough>.

⁸ Pasha Yudha Ernowo, "KPK Rilis Hasil Survei Penilaian Integritas 2024, Korupsi Masih Rentan Di Pemerintah," *Indonesia.go.id*, 2025, <https://indonesia.go.id/kategori/politik-hukum/8927/kpk-rilis-hasil-survei-penilaian-integritas-2024-korupsi-masih-rentan-di-pemerintah>.

⁹ Pat Kurniati et al., "Peran Strategis Media Massa Dalam Mengungkap Kasus Pungli: Transparansi, Akuntabilitas, Dan Pendidikan Antikorupsi Dalam Tata Kelola Pemerintahan," *Jurnal Citizenship Virtues* 5, no. 1 (2025): 62–69.

something without an agreement (gratification) and 49.95% with an agreement (bribery/extortion).

Still in the dimension of text analysis, related to regulations, the findings show that the legal framework for eradicating illegal levies in Indonesia has actually been clearly regulated, but its implementation is often ineffective due to weak enforcement mechanisms and a lack of structural integrity. Law Number 30 of 2014 concerning Government Administration,¹⁰ For example, explicitly prohibits any public official from abusing their authority for personal gain, which is an important normative basis for eradicating illegal fees. Meanwhile, Law No. 25 of 2009 on Public Services¹¹ Requires service providers to implement service standards, cost transparency, and complaint management as instruments for preventing illegal fees through procedural openness. However, regulatory reviews show that these obligations are often merely administrative in nature, without substantive oversight capable of challenging the structure of bureaucratic power, thus leaving room for informal negotiations and perpetuating a culture of transactional public services. Presidential Regulation No. 87 of 2016 on the Task Force for the Eradication of Illegal Fees¹² Also tends to focus on a repressive approach and does not address structural roots, such as unequal power relations, which are the social foundation of illegal fees, so that eradication efforts are more often symptomatic than transformational.

In terms of discourse practice, findings show that 90% of ministries/agencies (K/L) and 97% of local governments (provinces/districts/cities) reportedly still face bribery and gratuity practices (which are similar to illegal levies) in the 2024 KPK SPI survey.¹³ Where the data can be seen concretely from the following table:

Information Elements	Data/Findings
Number of Agencies Surveyed	641 agencies (94 ministries/agencies, 545 local governments, 2 state-owned enterprises)
Number of Respondents	601,453 respondents
Percentage of Bribery/Gratuities in Ministries/Institutions	90% stated that they had witnessed bribery/gratuities
Percentage of Bribery/Gratuities in Local Government	97% stated that they had witnessed bribery/gratuities
Fields with the Highest Number of Cases	Procurement of goods and services: 97% in ministries/agencies and 99% in local governments

Table 1. 2024 KPK SPI Survey Data on Bribery/Gratuities in Government Agencies

¹⁰ Pemerintah Republik Indonesia, “UNDANG–UNDANG REPUBLIK INDONESIA NOMOR 30 TAHUN 2014 TENTANG ADMINISTRASI PEMERINTAHAN” (2014), <https://peraturan.bpk.go.id/Details/38695/uu-no-30-tahun-2014>.

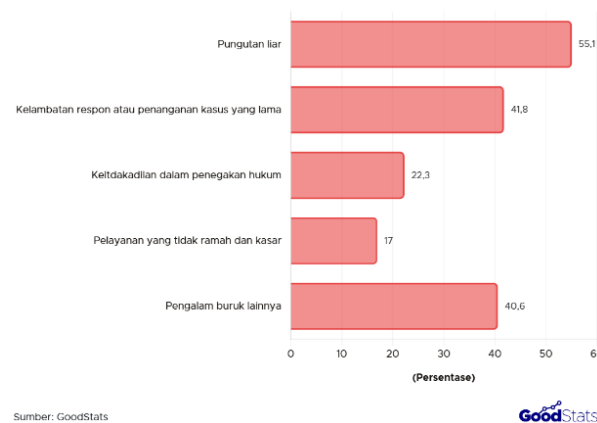
¹¹ Pemerintah Republi, “UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 25 TAHUN 2009 TENTANG PELAYANAN PUBLIK” (2009), <https://peraturan.bpk.go.id/Details/38748/uu-no-25-tahun-2009.pdf>.

¹² Presiden Republik Indonesia, “PERATURAN PRESIDEN REPUBLIK INDONESIA NOMOR 87 TAHUN 2016 TENTANG SATUAN TUGAS SAPU BERSIH PUNGUTAN LIAR” (2016), <https://peraturan.bpk.go.id/Details/40991/perpres-no-87-tahun-2016>.

¹³ Adrial Akbar, “Survei SPI KPK: Suap-Gratifikasi Ada 90% Di Kementerian/Lembaga, 97% Di Pemda,” Detik.com, 2025, <https://news.detik.com/berita/d-7744908/survei-spi-kpk-suap-gratifikasi-ada-90-di-kementerian-lembaga-97-di-pemda>.

In addition, it is also evident how the discourse of power is reproduced through formal and informal institutions. For example, the formation of the Task Force for the Eradication of Illegal Levies based on Presidential Regulation No. 87 of 2016 demonstrates the state's response to the practice of illegal levies as a form of abuse of authority.¹⁴ However, this discourse also constructed bribery as an “individual problem” or “old habit,” thereby failing to challenge the power structures that facilitate bribery. This discourse then provided space for the normalization of bribery in the bureaucracy and obscured the power relations between the public and public service authorities.

From a social perspective, the social structures that underlie extortion include abuse of authority, a culture of patronage, and weak internal and external controls. One study states that extortion in Indonesia is caused by factors such as abuse of authority, psychological factors, economic factors, organizational culture, limited human resources, and weak oversight systems.¹⁵ Furthermore, the massive scale of illegal levies (pungli) as a social phenomenon is illustrated in the findings of GoodStats (2025)¹⁶ It noted that 55.1% of people who had dealings with the police admitted to having experienced illegal fees.



Picture 1. Percentage Diagram of Residents' Negative Experiences with the Police

Meanwhile, the concept of Al-Ihsan in Islamic tradition emerged as an ethical-spiritual paradigm that offers a normative alternative to the dominance of the corruptive discourse of power in public service. A study by Wiyono (2024) explains that Ihsan demands the highest quality of action and divine consciousness in every activity, namely “worshipping as if seeing and being seen by Allah”, which affirms a transcendent moral orientation in every form of public service and mandate.¹⁷ The implementation of ihsan values such as integrity, accountability, fairness, and responsibility has the potential to become an operational ethical framework in modern public service, as described in other studies, which emphasize that public service from an Islamic

¹⁴ M Rendra Salipu, “Penegakan Hukum Terhadap Pungutan Liar Sebagai Bentuk Penyalahgunaan Wewenang Melalui Saber Pungli,” *Jurnal Hukum Progresif* 11, no. 1 (2023): 13–22.

¹⁵ Cartisa Salsabila, Rahma Kurnia, and Sandrina Nazwa Salsabila, “Teori Psikologis Perilaku Dalam Analisis Pungutan Liar Di Indonesia,” *Vitamin : Jurnal Ilmu Kesehatan Umum* 2, no. 3 (2024): 186–92.

¹⁶ Bintang Ridzky Alfatih, “55% Publik Indonesia Pernah Alami Pungli Oleh Aparat Kepolisian,” data.goodstats.id, 2025, <https://data.goodstats.id/statistic/55-publik-indonesia-pernah-alami-pungli-oleh-aparat-kepolisian-6RL0Y>.

¹⁷ Joko Wiyono, “Penerapan Prinsip Ihsan Dalam Mendorong Pelayanan Prima Di Cafe Gadex Pacet Mojokerto,” *FADZAT: Jurnal Ekonomi Syariah*, 2024.

perspective should ideally be carried out fairly, transparently, and oriented towards benefit and sincere intention to serve, not exploit.¹⁸

The concept of Al-Ihsan in Islamic tradition essentially emphasizes moral-transformative meaning: not merely performing obligations correctly, but carrying out tasks with “excellence” and the awareness that every action is seen by Allah. In a study by Zahira (2025), it was found that the principle of ihsan in the framework of Islamic public administration law not only leads to procedural efficiency, but also to strengthening the moral commitment of the apparatus, whereby public services are carried out not only because they are “in accordance with procedure,” but also because of a sincere intention to serve and an awareness of the responsibility of trust.¹⁹ Thus, Al-Ihsan serves as spiritual energy that promotes integrity, transparency, and devotion to God in the context of public service.

In relation to modern public service ethical standards, the Al-Ihsan paradigm can be mapped as an ethical layer that complements administrative norms: namely, 1) amanah (trustworthiness) as the basis of public trust, 2) adl (justice) as a service orientation that does not treat citizens as objects, and 3) ihsan as spiritual awareness in carrying out duties. As a concrete example, in a study, an Islamic ethical governance model was developed that integrates justice, trustworthiness, deliberation, and ihsan as pillars of anti-corruption in public organizations.²⁰ Within this framework, public services that are free from practices such as illegal fees are not merely a matter of legal compliance or procedure, but rather a reconstruction of the bureaucratic culture that treats citizens as subjects of rights and officials as servants who are aware of the spiritual dimension of their duties.

Discussion

The results of the study show that the discourse of illegal fees in public services is not only a technical issue, such as unofficial payments or weak supervision, but also an ideological arena between two discourses: one that places the apparatus as the holder of power, perpetuating the subordination of society, and another that offers an alternative discourse based on ethics and spirituality. This discourse of power is reproduced through the use of language such as “processing fees,” “cigarette money,” or “acceleration fees,” which symbolically obscure the dimension of violation and normalize unequal bureaucratic relations. The findings of the text analysis show that regulations do exist, but the discourse mechanism that constructs the bureaucracy as an arena for informal transactions remains alive, confirming that the dominance of power structures is not only through formal authority, but also through socially legitimized narratives and practices.

Conversely, the discourse on spiritual ethics offered by the principle of Al-Ihsan opens up a new interpretive space: that every act of public service must be carried out with the highest quality and the awareness that “God is watching.” Recent studies on the principle of ihsan in public administrative law emphasize that ihsan is not merely a moral addition, but a normative foundation that connects trust, justice, and accountability in public governance.²¹ In the context

¹⁸ Nur Wahidillah et al., “Pelayanan Publik Dalam Perspektif Islam: Landasan, Prinsip, Dan Implementasi Di Era Kontemporer Landasan Syar’i Pelayanan Publik Dalam Islam,” *Kajian Administrasi Publik Dan Ilmu Komunikasi* 2, no. 3 (2025): 01–16.

¹⁹ Journalum Juris et al., “The Principles of Ihsān and Efficiency in Public Services: A Study of Islamic State Administrative Law on Digital Bureaucratic Reform (E-Government),” *JJIC: Journalum Juris Islamicum Contemporarium* 1, no. 1 (2025): 144–62.

²⁰ Abdurrahman, “Islamic Ethical Governance: An Integrated Model for Corruption Prevention.”

²¹ Juris et al., “The Principles of Ihsān and Efficiency in Public Services: A Study of Islamic State Administrative Law on Digital Bureaucratic Reform (E-Government).”

of Indonesian bureaucracy, internalizing the value of *ihsan* means shifting the orientation from officials who hold power to servants who are aware of their spiritual responsibilities, and citizens who are not merely objects of transactions but subjects who are entitled to fair services. Thus, the opportunity for bureaucratic transformation through *Al-Ihsan* is wide open if these values are articulated in organizational culture, service procedures, and public communication.

Analysis of discourse and socio-cultural practices shows that change through legal action alone is insufficient, because the culture of bureaucracy and the embedded meaning of discourse remain alive. Therefore, the reconstruction of public services based on spiritual-ethical values must include three main mechanisms: (1) changing the internal narrative within public agencies, for example, how officials talk about service, transparency, and integrity; (2) redesigning service procedures that strengthen accountability, transparency, and citizen involvement so that citizens become agents rather than just recipients; (3) training and coaching officials to instill the values of trustworthiness, justice, and *ihsan* as part of their professional performance, not just administrative compliance. In Islamic governance literature, the principles of *al-amanah* and *al-'adl* are seen as the core of good governance from an Islamic perspective.²²

In public service, the discourse of power and spiritual values is in conflict, but can also complement each other if they are shifted towards transformation. The discourse of power arises when the bureaucracy holds a monopoly on relations, the community is positioned as a passive subject, and informal transactional language is legitimized as “additional costs.” In contrast, the discourse of *Al-Ihsan* positions the apparatus as trustees with an orientation towards public interest, rather than personal or institutional gain alone. By combining critical discourse analysis, which reveals power relations (derived from Norman Fairclough's three-dimensional model), with a spiritual-ethical approach, this study demonstrates that the discourse of bureaucratic transformation is not merely a matter of changing the system, but of altering the narrative's meaning and understanding of public service. Thus, public institutions that adopt the value of *ihsan* have the potential to change the bureaucratic culture from transactional to dignified service.

Based on these results and discussions, the following public service reconstruction model is recommended: The “Integrated *Ihsan* Service” model, which consists of (a) Narrative and Cultural Framework: compiling a public service manifesto based on trust, justice, and *ihsan*, which is published internally and externally; (b) Procedural Structure and Dual Performance Indicators: in addition to technical and efficiency indicators, moral-spiritual indicators are added (e.g., citizen satisfaction levels regarding dignified services, informal transaction reports); (c) Apparatus Development and Cross-Sectoral Learning: training programs that combine Islamic ethics and modern good governance; (d) Strengthening Citizen Accountability Mechanisms and Public Transparency: for example, open service dashboards, interactive social media, and real-time complaints; (e) Periodic Cultural Reflection and Evaluation: organizational culture surveys, in-depth interviews with officials and citizens to measure the dissolution of transactional culture. This model is expected to bridge the old narrative of power with a new service orientation so that the bureaucracy changes from a center of transactions to a center of public trust. This research reinforces that public service reform is not only about replacing systems, but also about reconstructing the discourse and culture of bureaucracy through concrete spiritual-ethical values.

The contribution of this research lies in its novelty, namely that the critical discourse approach, which combines language analysis, interaction practices, and social culture (Fairclough's model) with the Islamic spiritual ethics paradigm (the principle of *Al-Ihsan*), produces

²² Alifah Nur Sulistiawati et al., “Good Governance Dalam Islam: Kepemimpinan Dalam Islam,” *Parlementer: Jurnal Studi Hukum Dan Administrasi Publik* 2, no. 2 (2025): 315–326.

a new theoretical and operational framework for understanding and overcoming the practice of extortion in public services. By positioning bribery as a construction of the discourse of power and offering Al-Ihsan as a counter-discourse, this study opens a new path for public service studies that are not only normative or structural, but also symbolic, cultural, and spiritual.

However, this study has limitations that need to be considered. First, this study is based on discourse analysis and documentation (regulations, media, surveys) without direct empirical field studies on officials or service users, so that the measurement of the internalization of Ihsan values is still inferential. Second, despite using national data (e.g., KPK SPI surveys), the study has not conducted an in-depth comparative analysis between services or regions, so the generalization of the "Integrated Ihsan Service" model must be done with caution. For further research, it is recommended that longitudinal field studies be conducted in several public service agencies to test the effectiveness of implementing Ihsan values in a real context.

Overall, the results of the study show that illegal fees in public services are a phenomenon of discourse of power that is reproduced through euphemistic language, bureaucratic interaction structures, and a social culture that normalizes such practices. Existing regulations have not been effective in shaking the roots of transactional culture in the bureaucracy because the strategies used tend to be repressive and punishment-oriented. Therefore, the principle of Al-Ihsan in the perspective of Islamic ethics offers an alternative discourse that emphasizes spiritual awareness, moral integrity, and justice as an effort to reconstruct a public service paradigm oriented towards human dignity.

4. CONCLUSION

This research concludes that extortion in public services is not simply a matter of money, but rather a deeply rooted construction of a discourse of power, legitimized through euphemistic language and an unequal bureaucratic structure. Although regulations and legal enforcement exist (such as the Saber Pungli Task Force), these efforts have proven incapable of shaking the roots of the normalized transactional culture.

As a response to this impasse, this research offers a counter-paradigm: the Principle of Al-Ihsan. Al-Ihsan, which demands the highest quality of action and the awareness that one is always "watched by God," serves as a spiritual energy that urges a shift in the orientation of officials from holders of authority to servants of trust oriented toward justice and citizen dignity. The implication is clear: public service reform must go beyond a purely structural approach. We propose an "Integrated Ihsan Service" Model to reconstruct bureaucratic culture, change internal narratives, and make moral integrity a key pillar of performance. The research's contribution lies in combining the discourse analysis of power (Fairclough) with spiritual ethics (Al-Ihsan), opening new avenues in anti-corruption studies.

Although the analysis is based on documents and data (not direct fieldwork), this research provides a strong theoretical framework. Moving forward, we recommend a longitudinal field study to test Al-Ihsan's effectiveness in actually changing bureaucratic behavior. In short, the fight against extortion is a battle of narratives. Victory lies in our ability to replace the discourse of power with an ethic of service rooted in spiritual awareness and justice.

Acknowledgment

This article was written based on the author's strong desire to develop the quality of research and the advancement of science. However, this writing also cannot be separated from the fundamental role of the lecturer (Dr. Subehan Khalik, S. Ag, M. Ag) who guided and directed the author, so we present this article with pride and infinite gratitude.

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