

The Implementation of Good Public Governance in the Bureaucratic Arena in the Indonesian Ministry

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— *Review of* —
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ABSTRACT

The purpose of this study is to analyze the implementation of Good Public Governance (GPG) Principle in the bureaucratic arena at the Ministry of Manpower of the Republic of Indonesia in 2015-2018. Moreover, this study provides strategic recommendations that can be used by the Ministry of Manpower in improving the performance and implementation of GPG in the bureaucratic arena using benchmarking data with the Ministry of Finance and interviews with officials at the Ministry of Manpower. The Ministry of Manpower of the Republic of Indonesia was chosen as the object of research because it has a role to serve the community by providing public services related to employment. This has the same function as the principles of good public governance in the bureaucratic arena. This research is a qualitative research with descriptive methods. The results show that the participation and accountability are the principle that has consistent positive trend results, while the principle of fairness, efficiency and effectiveness have an increasing and decreasing trend during 2015-2018. The principle of transparency has a negative trend due to the inaccessible of the Ministry of Manpower's financial statements for the public. The strategic recommendations that can be carried out by the Ministry of Manpower based on the combination of the results of benchmarking and interviews are as follows. For participation principle, the Ministry of Manpower needs to innovate complaint services, create a call center service, repair the Whistleblowing System application server, and add competent human resources to handle complaints. The use of e-procurement in accordance with the National Standards and increasing the functionality of industrial relations mediators are the recommendations for improving the justice principle. The principle of accountability can be improved by implementing a strategic road map for accounting and reporting, using performance-based budgeting, aligning performance indicators with output, and improving e-government implementation. Lastly, publishing financial reports regularly will improve transparency principle.

Keywords: Bureaucracy; Good Public Governance; Ministry of Manpower; Principles, Indonesia

1. BACKGROUND

The implementation of good governance is a prerequisite for any government to achieve the goals and aspirations of the nation and state. In addition, the implementation of good governance has a contribution to improving people's welfare, creating a healthy business climate, increasing competitiveness, and avoiding irregularities and preventing corruption and bribery (Khaulani, 2010). Suhardjanto et al., (2018) found that in private sector, two aspects of corporate governance: transparency and independence have positive effect on company's financial performance. Along with the successful implementation of Good Corporate Governance in the business world, the government has begun to realize that it is not only the

private sector that needs Good Governance, but the implementation of Good Governance in the government sector is also very necessary.

Good Public Governance is a concept of clean, democratic, effective, and authoritative government administration. Thus, government agencies are expected to work better with the implementation of good public governance to carry out their functions as public servants, so as to create a situation that is conducive to the development of political, legal and economic systems (Hoesada, 2013). Fitriyani (2018) examined the implementation of the good public governance principles in local governments in Indonesia during 2013-2015. Based on the scoring criteria, the result show that many of the local governments that have low score of the GPG implementation and there has been no formal evaluation of the GPG implementation in local governments.

Public sector governance in Indonesia was introduced by the National Committee on Governance (KNKG) in 2008 by issuing General Guidelines for Good Public Governance which have three pillars, namely the state, business world and society. To encourage the effectiveness of state administration, the National Committee for Governance Policy (KNKG) divides the principles of good public governance into five, namely, democracy, transparency, accountability, legal culture, and fairness. However, the General Guidelines for Good Public Governance by KNKG do not yet have a standard measurement in implementing Good Public Governance.

In addition to the KNKG, there are also non-governmental organizations that conduct research on good public governance in Indonesia, namely the Partnership for Governance Reform in collaboration with The Australian Agency for International Development (AusAID). They conduct governance ratings on 33 local governments provinces throughout Indonesia, using self-constructed governance index called the Indonesia Governance Index (IGI). IGI uses a framework by measuring the performance of governance in four arenas of government: government, the bureaucratic, the civil society and the economic community arena, using five principles, namely the principles of participation, justice, accountability, efficiency and effectiveness.

The purpose of this study to analyze the implementation of Good Public Governance (GPG) Principle in the bureaucratic arena at the Ministry of Manpower of the Republic of Indonesia in 2015-2018. We focus on the bureaucratic arena because the Ministry of Manpower has the role to serve the community by providing public services and collecting state revenues related to manpower. This has the same function as the principles of good public governance in the bureaucratic arena. This study will also provide strategic recommendations that can be used by the Ministry of Manpower in improving the performance and implementation of GPG in the bureaucratic arena using benchmarking data with the Ministry of Finance and interviews with officials at the Ministry of Manpower.

This study will give significant contribution to the Indonesian government because the Ministry of Manpower has the task of carrying out government affairs in the field of manpower to assist the President in carrying out state governance and focus on increasing people's productivity and competitiveness in the international market. Manpower development as part of national development has an important role in creating quality human resources, especially in the aspect of human capital in Indonesia's development.

2. LITERATURE REVIEW

2.1. Good Public Governance (GPG)

Good Public Governance (GPG) is a system or rules of behavior related to the management of authority by state administrators in carrying out their duties in a responsible

and accountable manner. GPG basically regulates the pattern of relations between administrators and the community and between state officials and state institutions as well as between countries. The application of the GPG has a very big influence on the implementation of Good Corporate Governance by the business world as that the two of them can work together in creating a clean and vibrant government that will increase national economic growth and the people's welfare. Enforcing legal compliance through the implementation of the GPG is very important to prevent bribery, corruption, and the like (KNKG, 2010). To create a conducive situation for implementing GPG, three pillars are needed, namely the state, the business world, and the community. The role of the state is to formulate laws and regulations as well as public policies that prioritize services and protection to the public and the business world based on the principles of sustainable development. The second pillar is the business world which has a role in supporting sustainable economic growth and increasing job opportunities by doing business in a healthy manner. The last pillar is that the community has the role of exercising social control and creating healthy community systems and organizations by increasing knowledge, capabilities and consolidating resources. Social control in the implementation of GPG by the community aims to avoid the attitudes and behavior of corruption, collusion, and nepotism.

2.2. Indonesia Government Index (IGI)

IGI is a measuring tool to measure the public governance of the four pillars of government: the government arena (legislative and executive), bureaucracy, civil society and economic society based on several objective and measurable data criteria. IGI assists in identifying and mapping development aspects that need attention. By building a comprehensive governance database IGI helps map the key factors for achieving more equitable social justice. IGI divides the GPG principles into six principles, while in the General Guidelines for Good Public Governance (GPG) by the KNKG there are five principles. IGI add the principle of efficiency define as a condition in which policies and programs has uses optimum resources and effectiveness in which the policy objectives and program results have been achieved in accordance with the expected objectives.

As mentioned in the research purpose, this study focuses on measuring GPG principles in Bureaucratic Arena. Based on the 2018 Government Effectiveness Index (GEI) by the World Bank, Indonesia is ranked 75th out of 193 countries, obtaining a score of 0.18 on a scale of -2.5 the worst score and 2.5 the best score. This score shows that the institutional capacity or effectiveness of government in Indonesia is still low and lagging compared to Malaysia and Singapore. Thus, it can be concluded that the quality of the bureaucracy, public services and the competence of government officials are still low. The government emphasized the importance of applying the principles of clean government and good governance in providing excellent service. In 2004, the main program carried out by the government was to build the state apparatus through the implementation of bureaucratic reform. Based on the regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia No. 14/2014 states that bureaucratic reform has a meaning as a change in paradigm and governance of Indonesia, with the aim of reducing and eliminating any abuse of public authority by officials in agencies, has the most-improved bureaucracy, improve the quality of services to the community, the quality of policy formulation and implementation, the efficiency of the implementation of organizational tasks and make the bureaucracy anticipatory, proactive, and effective in facing globalization.

2.3. Previous Research

Fitriani and Setyaningrum (2018) conducted research on the measurement and implementation of the GPG, especially on the principle of participation in district/city in Indonesia which showing an increasing trend during the three years 2013-2015. This study suggests that the assessment of GPG implementation on the principle of participation can be used by the central government to identify components that need to be improved for local government with low GPG' score. The central government urge to develop formal assessment GPG implementation in local governments.

Setyaningrum, Wardhani, and Syakhroza (2017) use 659 data observation data from Indonesia's district and city governments in 2010-2015 and prove that there is a negative influence between good public governance on corruption. The higher the implementation of good public governance, the lower the corruption and the quality of public services provided is getting higher. This study also states that improving good governance is an effective strategy to eradicate corruption in developing countries. Transparency and accountability are the most important principles for reducing the level of corruption. Transparency can be improved with the use of information technology (e-government) in every public service, while to improve accountability, the local government must pay attention to financial administration and timeliness of reporting.

Wardhani, Rossieta, and Martani (2017) examine public governance and its impact of government spending on local government performance in Indonesia. This study used 1,044 observational data of local governments in Indonesia in 2009-2012. The result showed that good public governance has a positive effect on local government performance because the higher the quality of good public governance, the better the outcome and public service quality.

3. METHOD

3.1. Research methods

This study uses a descriptive method with a qualitative approach. The qualitative approach is a descriptive analysis of data or information that aims to make valid conclusions from the data that has been collected (Sekaran, 2016). This study was conducted by collecting data, mapping indicators, describing, analyzing the implementation of GPG in the Ministry of Manpower which is assessed based on each principle in the bureaucratic arena. Moreover, we also compare data with Ministry of Finance and conduct interviews with Ministry of Manpower' official to be able to provide strategic recommendations that can be carried out by Ministry of Manpower to be able to improve the implementation of GPG.

The types and sources of data used in this study are primary and secondary data. The primary data consists of interviews with officials at the Ministry of Manpower who have a direct role with public services in the Ministry of Manpower. The secondary data consists of Ministry of Manpower and Ministry of Finance's Performance Reports 2015-2018, Central Government Financial Reports, Ministry of Manpower Financial Reports, laws and regulations and data related to employment, books and journals related to the research.

The data collection method used in this study was literature study and interviews conducted to obtain information on recommendations for improvement strategies for implementing GPG at the Ministry of Manpower. Resource persons for conducting interviews are Public Complaint Manager, Intermediate Auditor Inspectorate I, Head of Accounting and Reporting Subdivision, Media and Journalistic Analyst, Head of Planning Subdivision.

3.2. Data analysis technique

Mapping of indicators is carried out by comparing and linking IGI indicators that are relevant to the duties and functions of the Ministry of Manpower, indicators that have no

relevance will be eliminated. From the mapping of the GPG indicators by IGI, we modify 24 (twenty four) IGI indicators in the bureaucratic arena in to 15 (fifteen) IGI indicators that had relevance. We also add additional 6 (six) indicators that were not comes from IGI. So that a total of 21 (twenty-one) selected indicators can be used in the measurement of the GPG implementation on each principle as follows:

1. In the principle of participation in the bureaucratic arena, there are three indicators used: (1) availability of public complaint service unit in the Ministry of Manpower, (2) the existence of a national wage council, an occupational safety and health council, a national social security council, and (3) existence of a regular forum between the Ministry of Manpower and the community to strengthen job creation.
2. The principle of justice in the bureaucratic there are four indicators: (1) the percentage of female employees in the Ministry of Manpower, (2) the percentage of work disputes assisted by industrial relations mediators on the number of work disputes, (3) the existence of public service standards that is not discriminatory against marginalized groups, and (4) the procurement of goods and services is not discriminatory.
3. The principle of accountability in the bureaucratic arena contains 1 (one) indicator from IGI and 3 (three) additional indicators, consists of: (1) the opinion of the Financial Audit Agency (BPK), (2) the results of the evaluation of the Performance Accountability of Government Agencies (AKIP), (3) the bureaucratic reform index, and (4) the results of the assessment of the capabilities of the Inspectorate General of the Ministry of Manpower.
4. The principle of transparency in the bureaucratic arena consists of three indicators consists of: (1) access to financial reports, (2) access to labor sector regulations, and (3) easy access to labor data.
5. The principle of efficiency in the bureaucratic arena consists of three indicators: (1) the ratio of the Ministry of Manpower's expenditure budget realization to Central Government expenditure, (2) the ratio of budget realization to expenditure at the Ministry of Manpower (salary expenditure, new expenditure and expenditure capital) to the entire total budget at the Ministry of Manpower, and (3) services for obtaining permits in the manpower sector.
6. The principle of efficiency in the bureaucratic use four indicators which are: (1) the percentage of the Ministry of Manpower's annual budget towards PNBP realization, (2) Index Manpower Development, (3) the percentage of increased competency certified workforce that comes from the performance report indicators, and (4) the provision of employment that comes from the performance report indicators.

Align with the research purpose, we conduct data comparison with the Ministry of Finance aims to be able to formulate recommendations for improvement strategies to improve the performance of the Ministry of Manpower. The Ministry of Finance was chosen because they received the highest score in bureaucratic reform by the Ministry of Administrative Reform and Bureaucratic Reform.

4. RESULTS AND DISCUSSION

4.1. Trend Indicators on GPG Principles in the Bureaucratic Arena

The trend indicators are the result of data input with the respective indicators from the Ministry of Manpower's performance reports and regulations. The trends are presented in the period 2015 to 2018, based on the unit of measure for the indicators in each principle, so that an increase or decrease in each indicator can be seen.

4.2 Trend Indicators on the Participation Principle

The results of the trend in the three indicators of the principle of participation can be seen in figure 4.1. The result from figure 4.1 show that all three indicators are fulfilled. The Ministry of Manpower have public complaint service unit, a council related to the labor sector and the have regular forums between the Ministry of Manpower and the community to strengthen creation employment during 2015-2018.

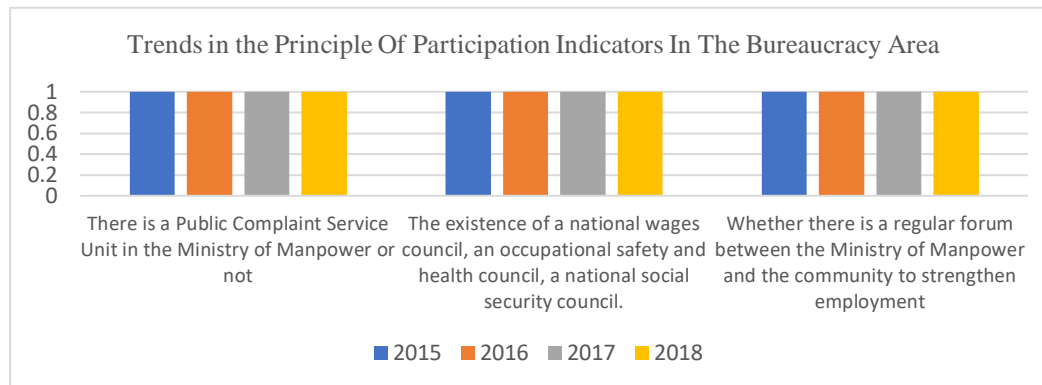


Figure 4.1 Trends Indicators on the Participation Principle

4.3 Trend Indicators on the Fairness Principle

Based on Figure 4.2, it can be seen that the percentage of female employees in the Ministry of Manpower has increased every year and the percentage of work disputes assisted by experts in industrial relations mediators to the number of work disputes has decreased and increased during 2015-2018. The trend of non-discriminatory public services shows positive results because the Ministry of Manpower non-discriminatory public services and the procurement of goods and services during 2015-2018.

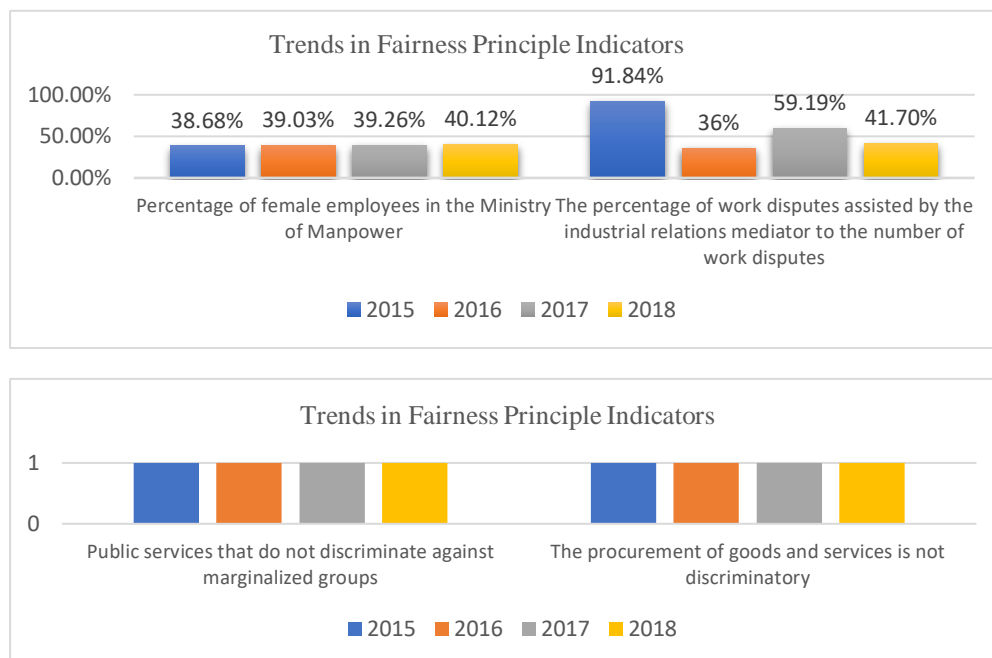


Figure 4.2 Trends Indicators on the Fairness Principle

4.4 Trend Indicators on the Accountability Principle

The trend of audit opinion indicators can be seen in Figure 4.3. The ministry of Manpower received unqualified audit opinion from 2016-2018. The results of the evaluation of the Government Agency Performance Accountability during 2015-2018 also increased from 2015-2018. The Ministry of Manpower's bureaucratic reform index during 2015 - 2018 experienced an increase and decrease. The increase shows that the Ministry of Manpower strives to create a bureaucracy that is clean, accountable, effective, and efficient to improve the quality of public services. The decline in the bureaucratic reform index at the Ministry of Manpower occurred due to less than optimal internal control. The last indicator in the accountability principle indicator is the results of the capability of the Inspectorate of the Ministry of Manpower in 2015-2018 that show an increased trend. This is due to an effort of the Inspectorate to encourage the creation of clean, effective, and reliable governance.

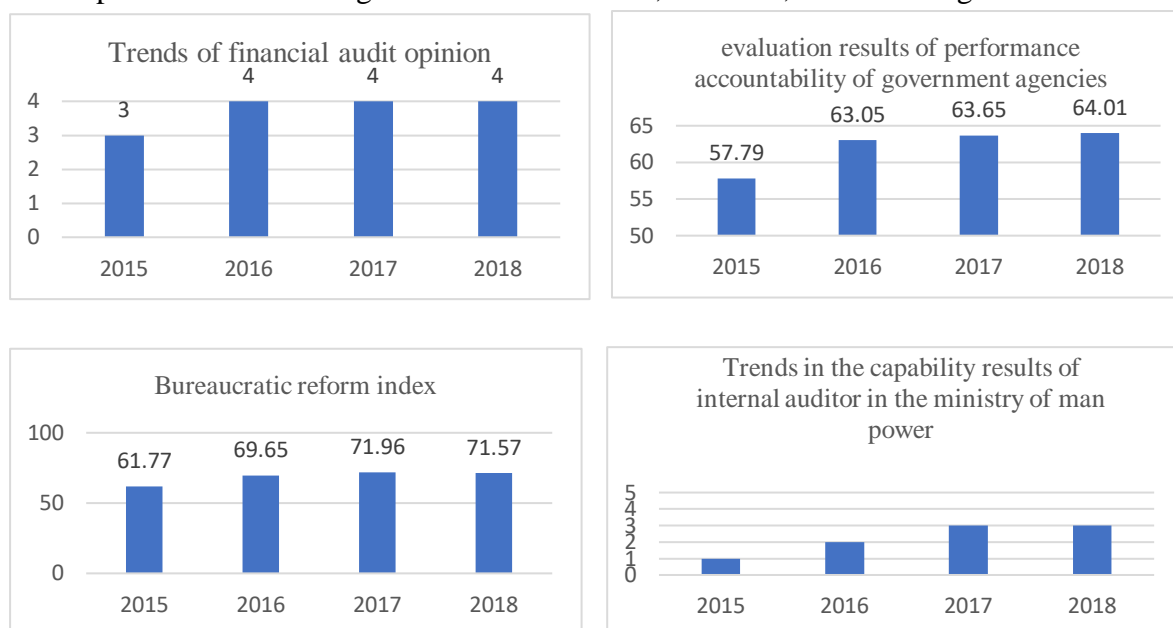


Figure 4.3 Trends Indicators on the Accountability Principle

4.5 Trend Indicators on the Transparency Principle

The results of trend indicators on the principle of transparency can be seen in Figure 4.4. The result show negative results on access to financial reports of the Ministry of Manpower, and positive results on ease of access to labor sector regulations and easy access to labor data.

5. TREND INDICATORS ON THE EFFICIENCY PRINCIPLE

Trend indicators on the efficiency principle can be seen in Figure 4.5. The result shows an increase and decrease trends. The decrease in the ratio of the realization of the Ministry of Manpower's expenditure budget to the Central Government's state expenditure for State Ministry / Institution expenditure from 2015 to 2016 was influenced by the decreasing Central Government expenditure budget for State Ministry/Institution expenditure. The next indicator is the ratio of the Ministry of Manpower's expenditure realization, which has decreased in 2015 to 2016, this is due to the self-blocking of the Ministry of Manpower's budget in the context of budget savings. Furthermore, the last indicator is existence of service indicators in obtaining permits in the manpower sector which show consistent positive result.

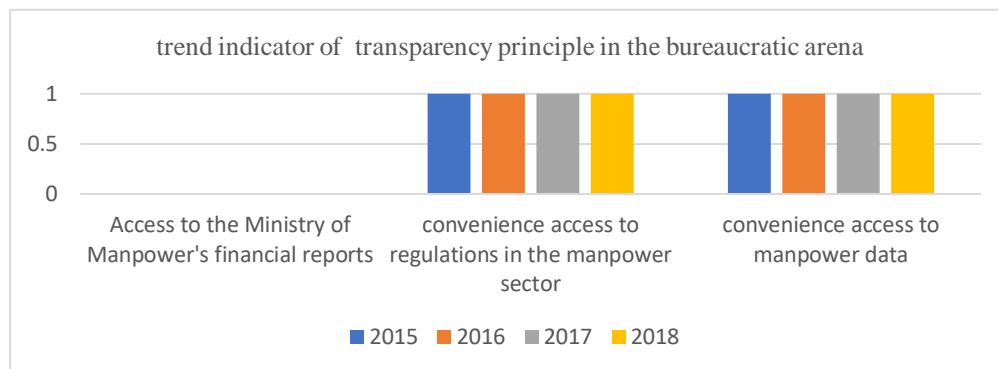


Figure 4.3 Trends Indicators on the Transparency Principle

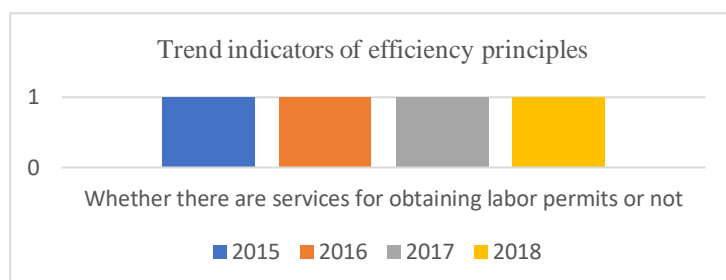
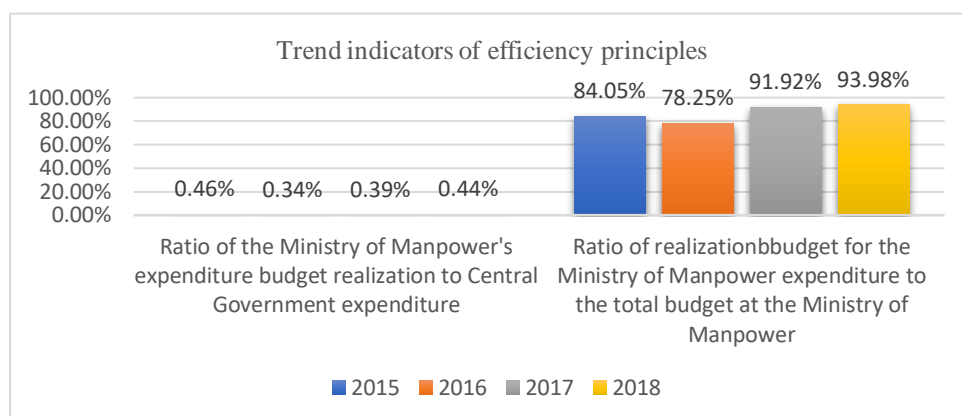


Figure 4.5 Trends Indicators on the Efficiency Principle

5.1 Trend Indicators on the Principle of Effectiveness

Trend indicators on the effectiveness principle can be seen in Figure 4.6. The trend in the percentage of the Ministry of Manpower's annual budget percentage towards the realization of Non-Tax State Revenue has decreased from 2015 to 2016 due to a decrease in revenue from managing state-owned goods and service revenues, as well as income restitution from the issuance of permit to employ foreign worker. Furthermore, the increase in 2016-2018 occurred due to rental income for land, buildings and buildings and ATMs as well as an increase in rights and licensing income from the issuance of permit. The next indicator is the manpower development index as shown increased and decreased trend. The decline occurred due to the inadequate role of labor inspectors and the lower implementation of health and safety management systems. the increase in 2018 shows that an increase in the number of provinces that obtained the index in a good category. The third indicator is the percentage increase in competency certified workforce. During 2015-2018, it shows an increased trend. The increase in competency certified workforce shows that the workforce that is able to compete in the

global labor market is increasing. To encourage job opportunities, the Ministry of Manpower made efforts by holding job fairs.

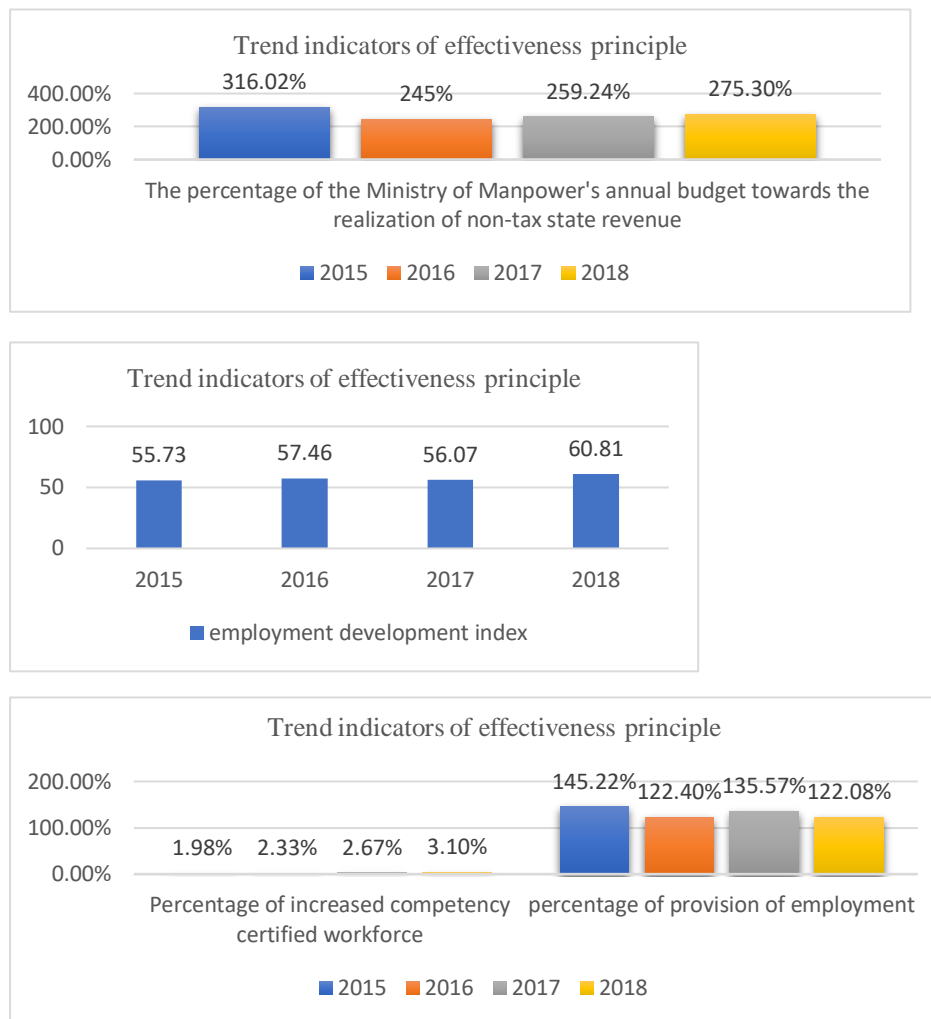


Figure 4.6 Trends Indicators on the Effectiveness Principle

5.2. Recommended Strategies for Improving GPG Implementation in the Bureaucratic Arena at the Ministry of Manpower

The formulation of strategic recommendations is carried out in two ways, namely based on the results of benchmarking and the results of interviews. The following is table 4.1 which shows the results of the comparison of data between the Ministry of Manpower and the Ministry of Finance as well as recommended strategies to improve the implementation of GPG in the Ministry of Manpower.

Table 4.1 Benchmarking Results of Ministry of Manpower and Ministry of Finance data and recommendations for strategies to improve GPG in the Ministry of Manpower

Principle	Ministry of Manpower	Ministry of Finance	GPG Improvement Strategy at the Ministry of Manpower
P A R T I C I P A T I O N	<ol style="list-style-type: none"> 1. Complaints are made by visiting directly, by mail, PO BOX, electronic mail (e-mail) or the whistleblowing system of the Ministry of Manpower. 2. Only has one centralized call center number. 	<ol style="list-style-type: none"> 1. Has a complaint facility for and Information and Complaints Service Office which is integrated into the Whistleblowing System. 2. Having special call centers in several Echelon I and getting 31 medals from the Indonesia Contact Center Association at the 2018 Best Contact Center Award. 	<ol style="list-style-type: none"> 1. Innovating application-based complaint services that can be integrated with the Whistleblowing System at the Ministry of Manpower 2. Creating a call center at the Echelon I unit at the Ministry of Manpower which is directly related to services to the community
F A I R N E S S	<ol style="list-style-type: none"> 1. Has no service innovation. 2. There were no awards received related to Procurement 	<ol style="list-style-type: none"> 1. Has an award-winning service innovation from the Ministry of Finance, namely Internship and Secondment for Local Government (IdS) 2. Received the 2018 National Procurement Award in the category of commitment to implementing procurement standards, as well as the best agency leadership in commitment to institutional support for government goods / services 	<ol style="list-style-type: none"> 1. Innovating application-based services that can be downloaded on mobile phones 2. The Ministry of Manpower must further increase the use of E-procurement in accordance with the National LPSE Standards
A C C O U N T A B I L I T	<ol style="list-style-type: none"> 1. Obtain qualified audit opinion of for 2015, unqualified opinion for 2016-2018. 2. Received the title of CC in 2015, B in 2016-2018 for the results of the 	<ol style="list-style-type: none"> 1. Obtaining unqualified audit opinion from 2015-2018. 2. Received an A predicate for the results of the performance evaluation from 2015-2018. 3. Get a bureaucratic reform index score above 80.00 from 2015-2018. 4. Obtain level 3 on the results of the internal control capability from 2015-2018 	<ol style="list-style-type: none"> 1. Realizing performance-based budgeting, improving performance indicators with outputs, conducting performance dialogues to work units, monitoring, and evaluating performance and publishing performance accountability documents on the website

Y	<p>performance evaluation.</p> <p>3. Obtaining the highest bureaucratic reform index value of 71.96 in 2017.</p> <p>4. Obtained level 1 in 2015, level 2 in 2016 and level 3 in 2017 and 2018 on the results of internal control capabilities.</p>		<p>2. Develop road maps, improve e-government, innovate public services, improve employee integrity, and work culture, develop talent management, improve internal control, and develop corruption free zones.</p> <p>3. Creating audit maps, compiling risk-based SOPs, conducting peer reviews, organizing Governance Risk Control (GRC) training, conducting periodic ministerial level risk management audits.</p>
T R A N S P A R E N C Y	<p>1. Do not publish financial reports.</p> <p>2. Received the JDIHN Award, namely, as the second best.</p> <p>3. Received an award as a public body "Towards Informative" by the Public Information Openness Award.</p>	<p>1. Publish financial reports for the years 2008-2018.</p> <p>2. Received the Documentation and Information (JDIHN) Award, namely, as the first best and the best android application award in 2018.</p> <p>3. Received an award as an "Informative" public body by the Public Information Openness Award.</p>	<p>1. Publish financial reports</p> <p>2. Improving the JDIHN application of the Ministry of Manpower using android</p> <p>3. Managing the Ministry of Manpower's public information website better</p>

The recommendations for the GPG implementation strategy at the Ministry of Manpower based on the results of interviews with several resource persons who are at the Ministry of Manpower are compiled based on each principle, namely participation, fairness, accountability, transparency, efficiency and effectiveness as follows:

a. Principle of Participation

1. Repair the Whistleblowing System application server so that it can be used properly.
2. Adding competent human resources in the technical unit so that public complaints can be resolved immediately. If you do not add more human resources, employee training can be carried out so that they are more competent to resolve public complaints in the technical unit.

b. Principles of Justice

1. Strategic recommendations prepared based on the results of benchmarking with Ministry of Finance can be used as a strategy for improvement by the Ministry of Manpower and fully utilizing android-based information system application in Ministry of Manpower.
 2. Cases of work disputes that always occur every year while the number of industrial relations mediators is limited to resolve cases. The recommendation for improvement is by increasing the functionalization of industrial relations mediators.
- c. Principles of Accountability
1. Maintain the unqualified audit opinion by continue to have strategic accounting and reporting road map that is compiled every year.
 2. The performance evaluation at the Ministry of Manpower can be improved by monitoring the follow-up recommendations evaluation carried out by the internal auditors and socializing to employees the performance targets.
 3. The Ministry of Manpower can conduct socialization related to bureaucratic reform, evaluate the construction of the Integrity Zone at the Ministry of Manpower.
 4. Conduct Governance Risk Control (GCR) training, conduct periodic risk management audits, and form an audit committee.
- d. Principle of Transparency
1. Coordinating with the public relations bureau to upload financial reports on the official website of the Ministry of Manpower.
 2. The Law Bureau as the manager of the Ministry of Manpower's documents and information application must conduct an evaluation every year.
 3. Updating labor-related data, evaluating the public information website of the Ministry of Manpower every year, implementing plans for making android-based applications that can be downloaded by mobile phones.
- e. Principle of Efficiency
- 1) Doing activity planning properly so that it can be carried out on time to minimize budget revisions and increase expenditure realization at the Ministry of Manpower.
 - 2) Improve service delivery with an application that contains services in the Android-based Ministry of Manpower
- f. Principle of Effectiveness
- 1) Increase the national manpower development index by implementing manpower planning, the e-government index, conducting workshops on strategies to increase manpower development.
 - 2) Improve competency-based training, improve the implementation of certification for workers.
 - 3) The Ministry of Manpower expands employment opportunities in rural employment relations, increases the capacity of workers in rural areas, provides labor market information.

6. CONCLUSION

The purpose of this study is to analyze the implementation of Good Public Governance (GPG) in the bureaucratic arena at the Ministry of Manpower 2015-2018, as well as to provide strategic recommendations that can be applied by the Ministry of Manpower as an effort to improve the implementation of Good Public Governance (GPG) in the bureaucratic arena. The research was conducted with a descriptive method with a qualitative approach.

The results show that the implementation of the participation principle show consistent positive results during 2015-2018. The principle of fairness, the principle of efficiency and the principle of effectiveness are principles that have an increasing and

decreasing trend in the implementation of the GPG. The principle of transparency has a negative trend, due to the absence of access to the Ministry of Manpower's financial reports for the public. The overall principle of accountability has experienced an increasing trend in the implementation of the GPG from 2015-2018. Several strategic recommendations from the benchmarking results with the Ministry of Finance can be implemented at the Ministry of Manpower based on information from the interviewees. The strategic recommendations that can be carried out by the Ministry of Manpower based on the combination of the results of benchmarking and interviews are as follows. For participation principle, the Ministry of Manpower's need to innovating complaint services, creating a call center service, repairing the Whistleblowing System application server, and adding competent human resources to handle complaints. The use of e-procurement in accordance with the National Standards and increase the functionality of industrial relations mediators are the recommendation to improve justice principle. The principle of accountability can be improved by implementing a strategic road map for accounting and reporting, using performance-based budgeting, aligning performance indicators with output, and improving e-government implementation. Lastly, publish financial reports regularly will improve transparency principle.

This study brought several important implications. First, the Ministry of Manpower is expected to increase the implementation of the GPG principles in the bureaucratic arena, especially for indicators experiencing a downward trend or no trend results due to the absence of implementation of these indicators. Second, The Ministry of Manpower is expected to conduct a comparative study to other Ministries that have a good assessment of bureaucratic reform by the Ministry of Administrative Reform and Bureaucratic Reform and have awards in providing services to the community. Lastly, the central government is expected to be able to make regulations or research to make measuring tools for assessing the application of the GPG principles that can be used by all Ministries/Agencies in Indonesia.

The limitations of the study the subjective consideration when modifying the IGI indicators and when conducting benchmarking with the Ministry of Finance only performance reports and annual reports used. Further study can extend this research by conducting direct interviews with officials/employees at the Ministry of Finance regarding the implementation of the implementation of the GPG principles.

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