

The Paradox of Reform: Assessing the Impact of Bureaucratic Change on Corruption in Indonesia

Ali Maskur¹, Songwut Prakobtham², Paphawin Sipol³
{ali_maskur@ub.ac.id¹, 6482007@go.buu.ac.th², 64820008@go.buu.ac.th³}

Universitas Brawijaya, Indonesia¹
Burapha University, Thailand^{2,3}

Abstract. This article aims to explore the impact of reform implementation on the level of corruption in Indonesia through the application of good governance principles, particularly transparency and accountability. Therefore, documentary research was utilized for exploration. Data were obtained from International Transparency, a credible organization that assesses a country's corruption perception index. Additionally, to understand the implementation of transparency and accountability principles in Indonesia, I employed a literature review of previous studies. The analysis indicates that the bureaucratic reform agenda in Indonesia does not influence the reduction of corruption levels in the country. The actual impact may be more complex or unexpected. This can be seen from the consistent increase in the Corruption Perceptions Index (CPI) both before and after the bureaucratic reform agenda. The lack of influence is attributed to the weak implementation of good governance principles, such as transparency and accountability.

Keywords: Bureaucratic Reform, Transparency, Accountability, Corruption

1 Introduction

Worldwide, corruption is a major problem that threatens world security and stability. In its many manifestations, corruption has the power to upend social order, destabilize countries, and even fuel international hostilities. It's not limited to a national or local problem. Its consequences spread internationally, influencing the dynamics of global security. Corruption is quite related to political stability. Politically, stable states are more successful in controlling corruption. Countries like Denmark, New Zealand, Finland, Sweden, Norway, Netherlands, and Singapore, which are known for stable governance, have always been placed among the top ten in the ranking of the Corruption Perception Index (CPI). Countries affected by acute corruption tend to suffer from conflict and insecurity/verge of failure. The lower the countries are in the ranking of CPI, such as Somalia, Afghanistan, Sudan, Iraq, Libya, Yemen, and Syria, the more politically unstable and institutionally weak they are.

The transformation of bureaucratic structures or bureaucratic reform, as advocated by Osborne and Gaebler, as well as Peters, is a critical component in the fight against corruption and the pursuit of good governance. Osborne and Gaebler's seminal work, "Reinventing Government," argues for a transformation in the way the public sector operates [1]. They advocate for what they call an "entrepreneurial government" that is more flexible, innovative, and results-oriented. This approach suggests that government agencies should adopt principles from the private sector, such as focusing on customer satisfaction (i.e., the public), seeking efficiency, and being more proactive in identifying and solving problems. In addition, B. Guy Peters' work complements and expands upon these ideas by discussing the broader transformation of public administration. Peters emphasizes the need for public administration

to adapt to changing circumstances and challenges, including the need to combat corruption and enhance accountability [2]. The transformation of bureaucratic structures involves adopting new approaches to public administration that emphasize efficiency, transparency, accountability, and responsiveness. While challenging, successful bureaucratic reform can lead to more effective, ethical, and responsive governance, ultimately benefiting citizens and society as a whole.

Bureaucratic reform represents an effort for change and fundamental renewal in the administration of government, conducted by the government, to realize better governance. Therefore, bureaucratic reform is a process of reorganizing, improving, and perfecting bureaucracy to become more professional, efficient, effective, and productive. Currently, bureaucratic reform is greatly needed for the improvement of the quality of the civil service apparatus. From the public's perspective, bureaucracy has been considered as something that complicates, entangles, and is unprofessional. From the government's own viewpoint, there is growing discomfort with the status of the civil service apparatus, which is perceived as arbitrary, corrupt, and unresponsive. The government desires an enhancement of the bureaucracy's image in the eyes of the public, and thus, it also seeks to promptly improve the image of the civil service apparatus through a bureaucratic reform program.

Bureaucratic reform in Indonesia was carried out by preparing a Grand Design and Roadmap for Bureaucratic Reform. The Grand Design for Bureaucratic Reform is a strategy to carry out bureaucratic reform within 15 years. Meanwhile, the Bureaucratic Reform Roadmap is an elaboration of the bureaucratic reform strategy which is realized in a 5-year bureaucratic reform plan. The Grand Design for Bureaucratic Reform was ratified in Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025. One of the main targets of bureaucratic reform is the realization of a clean and accountable government. Achievement of this target can be measured by the level of corruption in Indonesia.

However, until 2021, the level of corruption in Indonesia has not shown positive signs. This is shown by the large number of corruption cases that occur in Indonesia. Almost every year, local governments commit corruption. In 2021 alone, specifically in East Java, there have been 2 corruption cases. The first case occurred with the regent of Nganjuk, Novi Rahman Hidayat, in a case of buying and selling positions in May 2021. The second case occurred in Puput Tantriana Sari as regent of Probolinggo, with a case of buying and selling positions which occurred in August 2021.

However, on the other hand, data from Transparency International shows that there is a decrease in the level of corruption. This is shown by the increase in the Corruption Perception Index value since 2013. In 2013, the Corruption Perception Index value in Indonesia was at 32. This value continued to increase until 2019 reaching 40. Although it experienced a decrease of 3 points in 2020 to 37, the value will increase again in 2021.

Based on the description above, I see that there are differences between existing cases and the perceived value of corruption in Indonesia. If we look at each case, efforts to reduce corruption in Indonesia do not seem to show positive signs. However, this is different if we look at the Corruption Perception Index in Indonesia. Therefore, I am interested in looking more deeply into the effectiveness of bureaucratic reforms implemented in Indonesia in reducing the level of corruption. Is the positive trend caused by bureaucratic reform?

2 Literature Review

Corruption has been widely recognized as a significant threat to global security. Corruption, in its various forms, can destabilize nations, disrupt social order, and even contribute to international conflicts. It's not just a local or national issue. Its effects are ripple across borders, affecting global security dynamics. Studies like Hough [3] and Rotberg [4] have explored how corruption undermines state institutions and erodes public trust, leading to instability and conflict. Hough emphasizes the multifaceted nature of corruption, while Rotberg discusses its impact on failing states. Hough doesn't view corruption merely as a series of isolated incidents or a problem of individual morality. Instead, he sees it as a complex, multifaceted phenomenon

that can permeate entire institutions. When state institutions are compromised by corruption, they can no longer function effectively or serve the public good. This can lead to a breakdown in essential services and governance, fostering an environment where illegal activities and unrest can thrive. Moreover, as public trust in these institutions erodes, citizens may become disillusioned with the state's ability to protect and serve them, which can lead to a lack of public engagement, civil unrest, or even support for radical changes and movements. The weakened institutions and lost public trust can lead to social and political instability, and in extreme cases, outright conflict.

From the explanation above, we can underscore that it's very important to understand that corruption is not just a local governance issue but a complex phenomenon with far-reaching implications for global security. The work of Hough and Rotberg provides valuable insights into how corruption can permeate and weaken state institutions, erode public trust, and ultimately lead to broader social and political instability and conflict. Therefore, efforts in tackling this problem are significantly needed. However, tackling it requires a multi-pronged approach, addressing both the systemic issues that enable corruption and the individual acts of corruption themselves.

Bureaucratic reform is widely regarded as a crucial element in the fight against corruption and the pursuit of good governance. Osborne and Gaebler advocate for an entrepreneurial government, proposing a shift towards more market-oriented, flexible, and innovative public sector management, which aims to enhance efficiency, effectiveness, and customer focus [1]. Peters, on the other hand, emphasizes the transformation of public administration, advocating for adaptable and responsive government structures and processes [2]. Both perspectives underscore the necessity of reinventing government structures to foster transparency and accountability, viewing these reforms as pivotal in reducing red tape, preventing corruption, and improving public service delivery.

Bureaucratic reform in Indonesia has also been a subject of significant interest among scholars and policymakers, particularly in the context of implementing good governance principles like transparency and accountability. The Indonesian government's commitment to these principles is seen as a response to the challenges of corruption and inefficiency within its bureaucratic system.

In Indonesia, to reduce corruption, the national government initiated bureaucratic reform agendas. The bureaucratic reform agenda was realized through the formation of a bureaucratic reform plan contained in the Grand Design for Bureaucratic Reform 2010 - 2025 and the Bureaucratic Reform Roadmap (prepared for the 5-year plan). Therefore, the implementation of the bureaucratic reform agenda in Indonesia is currently in the final stages. In 2025, it is hoped that Indonesia will achieve Good Governance by achieving one of its main targets, namely clean government. A clean government is a government that is free from corruption.

3 Methodology

This article employs a qualitative research design, specifically utilizing documentary research as the primary method for data collection and analysis. The main source of data is the Corruption Perception Index (CPI) published by Transparency International, a reputable global organization that assesses and ranks countries based on their perceived levels of public sector corruption. The CPI is widely recognized as a reliable measure for comparing corruption levels across countries and tracking changes over time within a country.

To gain a comprehensive understanding of the implementation of transparency and accountability principles in Indonesia, a systematic literature review was conducted. Relevant academic articles, research papers, and policy documents were identified, critically analyzed, and synthesized to provide insights into the challenges and progress of implementing these principles in the Indonesian context. The literature review focused on key themes such as bureaucratic reform, financial transparency, local governance, and communication within state

administration.

The collected data from the CPI and the literature review were then subjected to a rigorous qualitative analysis. The analysis involved examining trends in Indonesia's CPI scores over time, particularly in relation to the implementation of the bureaucratic reform agenda. The pre- and post-reform periods were compared to assess the impact of the reforms on the perceived levels of corruption. Furthermore, the findings from the literature review were integrated with the CPI analysis to provide a holistic understanding of the complex interplay between transparency, accountability, and corruption in Indonesia.

The qualitative approach adopted in this study allows for an in-depth exploration of the nuances and complexities surrounding the implementation of good governance principles and their impact on corruption in Indonesia. By triangulating data from the CPI and the literature review, this methodology seeks to enhance the validity and reliability of the findings, providing a comprehensive and evidence-based assessment of the effectiveness of bureaucratic reforms in reducing corruption in Indonesia.

4 Results

4.1. Bureaucratic Reform in Indonesia

In administering its government, Indonesia is faced with various challenges in every change that can occur at any time. This is a big bet for the Indonesian Government to face every challenge in the 21st century. Therefore, the Indonesian government is making major changes to its government paradigm and governance through bureaucratic reform. Conceptually, bureaucratic reform is the process of reorganizing the bureaucracy from the highest to the lowest levels and making new breakthroughs in a gradual, concrete, realistic manner, truly thinking outside of existing habits, changing paradigms, and with extraordinary efforts. Thus, it can be understood that bureaucratic reform is the government's effort to realize good governance.

The implementation of bureaucratic reform in Indonesia has been implemented since the enactment of Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025. The regulations set by Dr. H. Susilo Bambang Yudhoyono emphasized the government's determination to make Indonesia move towards a developed country through a grand design and road map for bureaucratic reform. The Grand Design for Bureaucratic Reform is a master plan containing the policy direction for implementing national bureaucratic reform in the period 2010-2025 with the aim of being the policy direction for implementing bureaucratic reform in Ministries/Agencies and Regional Governments so that it can run effectively, efficiently, consistently, measurably, institutionally, and sustainable. Meanwhile, the Road Map for Bureaucratic Reform is a form of operationalization of the Grand Design for Bureaucratic Reform, which is prepared and implemented every five years. It is a detailed plan related to the stages of implementing bureaucratic reform with clear annual targets. The Bureaucratic Road Map also serves as a guide for K/L and Regional Governments to prepare their respective road maps to support the implementation of bureaucratic reform.

As stated in Presidential Regulation Number 81 of 2010 concerning Grand Design for Bureaucratic Reform, in its implementation, bureaucratic reform has an important goal of achieving good governance. This goal is to create a professional government bureaucracy with the characteristics of adaptiveness, integrity, high performance, cleanness, and free of corruption, collusion, and nepotism, able to serve the public, neutral, prosperous, dedicated, and able to uphold the basic values and code of ethics of the state apparatus. Apart from that, the aim of bureaucratic reform is related to accelerating the achievement of good governance as well as efforts to support improvements in regional government performance.

As stated in the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform (PAN-RB) Number 11 of 2011, measures of success and criteria for bureaucratic reform are useful as the same reference in the use of both. Therefore, to determine the level of success in implementing bureaucratic reform, one can look at the three main targets of bureaucratic reform, each of which has indicators of success. These three targets include:

- a. The realization of a clean corruption, with indicators of success namely the Corruption Perception Index (CPI)
- b. The realization of improving the quality of public services to the community, with the indicator of success being the level of community satisfaction
- c. Increasing the capacity and accountability of bureaucratic performance, with indicators of success, namely government effectiveness and accountable government agencies.

4.2. Portrait of Corruption in Indonesia and Its Bureaucratic Reform Agendas

Corruption, a pervasive issue across the globe, poses a substantial threat to international security and stability. Unfortunately, there are no countries that exist without corruption. According to international transparency, Denmark has the lowest number of corruption in the world, with a corruption perception index of 90. However, the index represents that corruption still probably exists. In contrast, Asia Pacific continues to stagnate on the 22 Corruption Perception Index (CPI) at an average of 45 points out of 100 for the fourth year in a row. According to the most recent Global Corruption Barometer in 2020, several Asian nations were making progress against petty corruption; nonetheless, grand corruption is still widespread, and the situation has not improved much. The situation has worsened in Indonesia. However, if traced back in the decade before, the CPI of Indonesia has a positive growth.

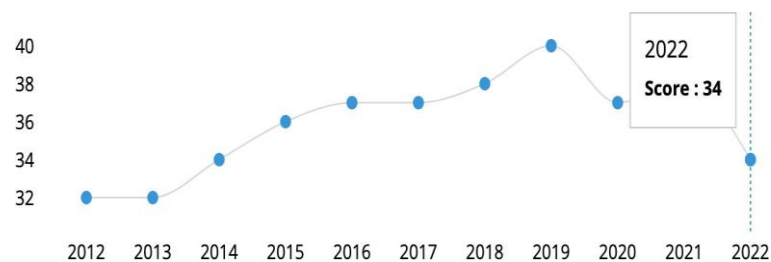


Figure 1. CPI score of Indonesia in 2012 - 2022

The Corruption Perception Index (CPI) score for Indonesia, as depicted in the line graph, offers a snapshot of the country's perceived levels of corruption over a decade, from 2012 to 2022. The CPI, a tool developed by Transparency International, serves as an indicator of the prevalence of corruption in the public sector and is widely used to compare different countries and to track changes over time within a single nation.

In the case of Indonesia, the graph begins with a CPI score marginally above 32 in 2012. This score is on the lower end of the scale, indicating a higher perception of corruption. From this starting point, the graph demonstrates an encouraging upward trend in Indonesia's CPI score, suggesting a progressive improvement in the perceived integrity and transparency of its public sector. Such a positive trend could be interpreted as the result of successful anti-corruption initiatives, reforms in public administration, or stronger legal enforcement against corruption.

Around 2019, the CPI score for Indonesia approached 40, the highest point on the graph. This peak represents the most favourable perception of the country's public sector over the observed period. The reasons behind this peak could be multifaceted, including perhaps a series of high-profile anti-corruption cases that were successfully prosecuted, leading to greater public trust in the process, or significant reforms that might have taken root and started to show results in reducing corruption.

After this peak, however, the CPI score for Indonesia shows a slight regression, with the number falling to 34 by 2022. This decline suggests that there may have been a perceived increase in corruption, or possibly that reforms have stalled or failed to address ongoing issues. It could also reflect global changes in perceptions of corruption or alterations in the

methodology of the CPI itself, which may affect year-on-year scores.

Compared with other countries like Thailand, Indonesia shows an overall upward trajectory in its CPI scores. Thailand closed the decade without significant long-term improvement in the corruption perception. It can be seen in the picture below.



Figure 2. Comparison between Thailand's and Indonesia's CPI in 2012 - 2022

The graph presents the Corruption Perception Index (CPI) scores for Thailand and Indonesia over a decade, starting in 2012 and ending in 2022. Initially, Thailand's CPI score in 2012 was higher than Indonesia's, indicating a better perception of corruption control in Thailand. However, over the next two years, Thailand's score decreases, suggesting a worsening perception of corruption or reduced effectiveness in anti-corruption efforts. In contrast, Indonesia showed an improvement in the same period, with its CPI score increasing, which may reflect successful anti-corruption initiatives or a positive shift in public perception.

Thailand's CPI score stabilizes between 2014 and 2015, implying no significant changes in the public's perception of corruption during that time. Indonesia, on the other hand, had significant increases until 2016, which may indicate positive developments in its anti-corruption efforts. Both countries saw their CPI scores rise in 2013-2014, which could be indicative of effective anti-corruption strategies or improved public sentiment.

In 2018, Thailand's CPI score decreased slightly, while Indonesia's score increased. The following year, Indonesia reached its peak score for the period observed, whereas Thailand did not show any significant change. However, 2020 has been a challenging year for Indonesia as its CPI score has dropped significantly, suggesting a potential deterioration in corruption perception or effectiveness in dealing with corruption.

By the end of the period in 2022, Thailand's CPI score has returned to its starting point from 2012, indicating that over the course of ten years, there has been no sustainable improvement in the perception of corruption control. Indonesia, despite a reduction in its CPI score from the previous year, still managed to end the period with a higher score than it started with, reflecting an overall positive trend in the fight against corruption over the decade.

The data encapsulated in the graph doesn't provide a complete narrative. However, the movement of the CPI score represents the result of successful or failure of anti-corruption initiatives, reform in public administration, or strong legal enforcement against corruption. To get a further understanding, we can analyze those factors. However, in this article, I would like to focus on the efforts of the government in attacking corruption by conducting bureaucratic reform.

The bureaucratic reform agenda in Indonesia commenced in the year 2010, marked by the formulation and implementation of the Grand Design for Bureaucratic Reform 2010 – 2025 and the Five-Year Bureaucratic Reform Roadmap. This indicates a new era in the administration of bureaucratic reform, which is planned and structured. One of the primary objectives of this

reform agenda is to establish a government that is free from corruption.

If we examine the progression of corruption in Indonesia following the bureaucratic reform agenda (since 2012), the level of corruption in Indonesia shows a positive trend. The corruption level in Indonesia has decreased—at least—until the year 2019. In fact, if we trace back to the year 2010, the corruption level in Indonesia also still exhibits a positive trend. However, is this trend the result of the planned implementation of bureaucratic reform? To investigate this matter, we need to look at the corruption trend in Indonesia before the bureaucratic reform agenda or before the year 2010.

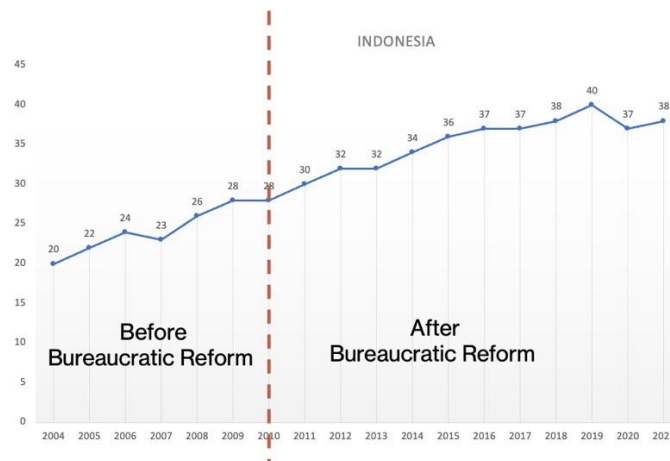


Figure 3. CPI of Indonesia before and after Bureaucratic Reform

The graph illustrates Indonesia's Corruption Perception Index (CPI) from 2004 to 2021, segmented into two periods: before and after the bureaucratic reform implemented around 2010. It appears to be analyzing the impact of reforms on Indonesia's corruption landscape. The observation that the rate of growth in CPI scores remains consistent before and after the reform suggests a lack of significant impact from the bureaucratic changes on the perceived levels of corruption. This could indeed be an indication that the reforms have not substantially altered the corruption environment or that their effects are not reflected in the CPI. It's important to note, however, that the CPI is a measure of perceived corruption, and the actual effectiveness of reforms could be influenced by a variety of factors not immediately evident in the CPI data.

The analysis points out three key insights: the increase in Indonesia's CPI since before the bureaucratic reform was implemented, the similarity in the rate of growth pre- and post-reform, and the assumption that the increase in the CPI score was not caused by the implementation of the Grand Design of Bureaucratic Reform. This suggests that while corruption perceptions have improved, this improvement cannot be directly attributed to the bureaucratic reforms.

It's crucial to consider that the CPI is based on perceptions and may not capture all nuances of the reforms' effects. Other factors like economic changes, global trends, and political events could also influence CPI scores. Additionally, the reforms may have had more subtle or long-term effects that aren't immediately apparent in the CPI data.

For a more comprehensive analysis, it would be beneficial to look at other indicators of bureaucratic efficiency and corruption, including qualitative assessments, surveys of businesses and citizens, and studies on specific aspects of the reforms. It's also worth examining the scope and depth of the bureaucratic reforms to understand their intended effects and whether these align with the factors measured by the CPI.

5 Discussion

Bureaucratic reform in Indonesia has been conducted by implementing good governance principles. The implementation of good governance principles, particularly transparency and accountability, has a significant impact on corruption eradication. They enable better monitoring, scrutiny, and holding of public office holders to account, thereby reducing opportunities for corrupt practices. Research has shown that these principles are crucial in combating corruption in various sectors and countries. Transparency is a key factor in reducing corruption, as it allows for greater public scrutiny and accountability of government actions [5]. The use of transparent financial accounting information in corporate control systems improves governance efficacy and helps avoid corporate corruption [6]. Furthermore, transparency mechanisms, including legal transparency with freedom of information laws, fiscal transparency, and e-transparency, have been found to play a strong role in fighting government corruption [7].

Accountability, on the other hand, requires public officials to account for, report on, explain, and justify their activities, accepting responsibility for their actions. Effective implementation of control and oversight measures that promote accountability can reduce waste, eradicate unethical practices, and enhance integrity, transparency, and accountability [8]. Moreover, the quality of budgetary management and the strength of audit institutions, which are aspects of accountability, positively affect the perception of corruption [9].

However, the various academic articles on transparency and accountability in Indonesia, when analyzed collectively, paint a comprehensive picture of the systemic challenges related to corruption in the country. These challenges are deeply interwoven with the issues of bureaucracy, financial transparency, local governance, and communication within state administration. The state of accountability in Indonesia, as reflected in various academic articles, presents a complex picture marked by ongoing challenges and efforts toward improvement. The bureaucracy in Indonesia, characterized by inefficiencies and a lack of accountability, is a significant area of concern. Endang Try Setyasih's study emphasizes the need to address these issues and reduce corruption to create a more effective bureaucracy [10]. Alongside this, Stein Kristiansen and colleagues in 2009 identified a considerable lack of financial transparency in public sector reforms, indicating that transparency issues hinder the effectiveness of these reforms [11].

The fight against corruption in Indonesia faces its own set of challenges. Defny Holidin and Desy Hariyati, in their 2017 research, pointed out that despite various transparency initiatives, there has been a notable failure in effectively combating corruption, revealing a gap between policy intentions and actual implementation outcomes [12]. This is further complicated by issues in local governance. Aeman and colleagues in 2015 highlighted the inhibiting factors within local governance structures in Indonesia that prevent the effective implementation of transparent practices [13]. Furthermore, Triana Nurchayati's 2019 study on bureaucratic communication within state administration reveals a significant lack of transparency, affecting the overall efficiency and accountability of state administration [14]. These communication gaps further exacerbate the challenges faced in ensuring accountability.

From the explanation above we can identify that the challenges of transparency and accountability in Indonesia are inextricably linked to the broader issue of corruption. Addressing these challenges requires not just policy changes but a holistic approach that includes strengthening institutions, fostering a culture of integrity, and ensuring the active participation of civil society in holding the government accountable. By tackling these systemic issues, Indonesia can make significant strides towards reducing corruption and enhancing the effectiveness of its governance.

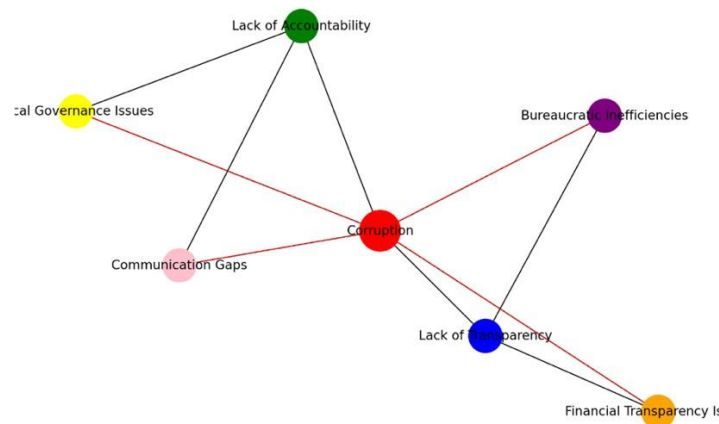


Figure 4. Interconnected Map Between Transparency, Accountability and Corruption

Corruption in Indonesia can be seen as the central issue influenced by various factors. It is both a cause and a result of several other systemic problems. Transparency, or rather the lack of it, directly feeds into corruption. When processes and decisions are not transparent, it becomes easier for corruption to thrive. Lack of transparency in bureaucratic processes leads to corruption, as it masks inefficiencies and allows for the misuse of authority and resources. The absence of financial transparency results in financial mismanagement and embezzlement, forms of corruption that are difficult to detect without clear and open financial reporting. On the other hand, accountability is essential to combat corruption. Without mechanisms to hold individuals and institutions accountable, corrupt practices go unchecked. In the context of local governance, the lack of accountability allows for localized forms of corruption. Decentralized corruption becomes prevalent when local officials are not held accountable. Poor communication in state administration hinders accountability. When there is no clear accountability, it's easier for corrupt practices to occur as there's less risk of detection and punitive action.

As feedback, corruption will also affect the bureaucratic inefficiency as well as transparency and accountability initiatives. Corruption can further entrench bureaucratic inefficiencies, creating a vicious cycle where corruption leads to more inefficiency, and inefficiency further facilitates corruption. Corruption can undermine efforts to improve transparency and accountability. For instance, corrupt individuals or groups may resist or sabotage these initiatives to protect their interests.

Before we discuss the implementation of good governance principles in Indonesia, it is acknowledged that the reduction of corruption in the country is not a result of the planned execution of bureaucratic reform. Despite this, bureaucratic reform is aimed — and indeed should conceptually influence — the reduction of corruption and the establishment of clean government. Therefore, it can be indicated that the failure of bureaucratic reform to impact the reduction of corruption levels is due to the implementation of the reforms, particularly in applying the principles of good governance. This is evident from previous research that has examined the application of transparency and accountability principles in Indonesia. Such studies reveal that Indonesia still faces significant challenges in the application of transparency and accountability principles. The bureaucracy in Indonesia is characterized by a lack of transparency and a lack of accountability, which has led to the unsatisfactory implementation of bureaucratic reform. Ultimately, the execution of reforms in Indonesia has not influenced achieving clean governance (zero corruption).

6. Conclusion

The pursuit of good governance through bureaucratic reform in Indonesia, while well-intentioned, has not yet yielded the desired results in terms of significantly reducing corruption. The analysis of Indonesia's CPI over time suggests that while there has been some progress in improving public perception of corruption, this cannot be conclusively attributed to the bureaucratic reforms undertaken. Challenges in the effective implementation of transparency and accountability, essential components of good governance, have hindered the success of these reforms.

The gap between policy formulation and actual practice remains a significant hurdle, as seen in various studies. Despite the establishment of policies promoting transparency and accountability, their inconsistent application across different levels of government and the persistence of systemic challenges related to bureaucracy, financial transparency, local governance, and communication within state administration have impeded progress. As Indonesia continues its journey towards clean governance, a more holistic approach is needed. This approach should not only address policy changes but also focus on strengthening institutions, fostering a culture of integrity, and ensuring active civil society participation in holding the government accountable. By tackling these systemic issues, Indonesia can make significant strides towards reducing corruption and enhancing the effectiveness of its governance system.

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