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Disclosure of Local Government Social Responsibility Through GRI Reporting Standards: A Case Study of Bengkulu Province

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Abstract: This study explores the role of sustainability reporting based on the Global Reporting Initiative (GRI) in disclosing the social responsibility of the Bengkulu Provincial Government, a region with relatively low welfare levels. Using a qualitative approach and content analysis method on official government documents, the study assesses the extent to which GRI standards are used to reflect transparent and accountable governance practices. The findings reveal that although some GRI principles have been applied, disclosures remain limited, particularly in areas such as the protection of non-civil servant labor, non-discrimination principles, and accessibility of reports to the public. The study emphasizes the importance of a systematic reporting framework in the public sector and suggests strengthening regional institutional capacity and national policies that promote comprehensive GRI implementation. By offering a perspective from the public sector in underdeveloped regions, this research contributes to the literature on sustainability reporting and opens the door for future comparative studies across provinces and mixed-method approaches.

Keyword: Global Reporting Initiative; Employee Welfare; Sustainability Reporting; Local Government; Social Responsibility.

INTRODUCTION

The vision of a Golden Indonesia 2045 provides a significant opportunity, as around 70% of the population is projected to be of working age (STATISTIK, 2020). This demographic bonus offers the potential to accelerate national development through the optimization of the productive workforce (Djirimu, 2021). However, this opportunity is challenged by multidimensional issues, including poverty, limited access to quality education and healthcare, and persistent weaknesses in governance, all of which hinder social and economic progress (Linawati et al., 2021; Pratama & Soenaria, 2024).

To achieve the vision of a Golden Indonesia 2045, the UN's sustainable development agenda, with 17 goals and 169 targets, offers a strategic solution to improve human quality of life (Huck, 2023). A key government responsibility is reporting the implementation outcomes of development plans for public assessment (Sutaryo & Tri Amanu, 2020). However,

sustainability reporting is hindered by the lack of clear regulations, making standardized reports difficult to find (Habibah & Soenaria, 2024). The Global Reporting Initiative (GRI) provides standards to help local governments disclose their performance in implementing RPJMD and supporting RPJPN (Pratama & Soenaria, 2024).

Previous research by Pratama & Soenaria, (2024) demonstrates the Bandung City Government's commitment to enhancing employee welfare, safety, and health as part of its efforts to foster a safe, productive, and sustainable work environment. Grounded in this commitment to supporting the vision of Indonesia Emas, the study emphasized labor and employee welfare aspects. Inspired by this, the present research seeks to explore similar commitments among other regional governments, particularly in areas with relatively low welfare indicators. One such area is Bengkulu Province, which recorded a lower Human Development Index (HDI) of 73.39% compared to West Java's 74.43% (Badan Pusat Statistik, 2024). This condition led the researcher to conduct the study "Disclosure of Local Government Social Responsibility Through GRI Reporting Standards (Case Study of Bengkulu Province)".

The GRI Standards were chosen for their comprehensive international framework that enhances transparency and accountability in sustainability reporting. Amid the lack of standardized regulations in Indonesia, this study's novelty lies in analyzing the application of GRI in regions with low HDI and its integration with SDGs targets. The study aims to strengthen public trust and the legitimacy of local governments while filling the literature gap on social performance disclosure through GRI-based reports.

Stakeholder Theory

The Stakeholder Theory, introduced by R. Edward Freeman in *Strategic Management: A Stakeholder Approach* (1984), defines stakeholders as any group or individual who can affect or is affected by an organization's objectives (Freeman, 1984). Based on Freeman's definition, it can be concluded that organizations, including government entities, must consider the interests of all parties that influence or are influenced by the policies and decisions made (Apriliyani et al., 2021). In this context, stakeholders include the public, employees, investors, and other relevant parties (Pratama & Soenaria, 2024). This theory guides the identification of parties involved and impacted by government policies, thereby shaping the social responsibilities that must be fulfilled by the government.

Legitimacy Theory

The Legitimacy Theory, proposed by Dowling & Pfeffer, (1975) suggests that organizations seek to align their activities with societal values and norms to gain legitimacy. This concept underpins the idea that organizations, including government agencies, must fulfill their social and environmental responsibilities to earn public support and trust (Amanda Oktariyani, 2024). Legitimacy is achieved when policies align with prevailing social values and norms (Imansari et al., 2024). In this context, sustainability reporting serves as a tool for local governments to demonstrate their commitment to balancing social, environmental, and economic aspects. Social performance disclosures through GRI standards can strengthen public sector legitimacy, particularly when the information is transparent, relevant, and verifiable.

Sustainability Reports

Sustainability reports are documents prepared by organizations to communicate their performance in environmental, social, and governance (ESG) aspects to stakeholders transparently and comprehensively. The term 'sustainability report,' like the triple bottom line, is commonly used to describe and explain reports related to economic, environmental, and social impacts (Pratama & Soenaria, 2024). Organizations must adhere to both

government and international standards in sustainability reporting to protect the environment, enhance welfare, stimulate the economy, build trust, and improve reputation (Habibah & Soenaria, 2024).

METHOD

This study adopts a qualitative approach with content analysis to evaluate the social performance disclosures of the Bengkulu Provincial Government based on GRI standards. It focuses on analyzing official documents from local government agencies, including the Regional Medium-Term Development Plan (RPJMD), the Regional Government Work Plan (RKPD), the Regional Revenue and Expenditure Budget (APBD), the Accountability Report (LKPD), the Budget Realization Report (LRA), and the Local Government Financial Report (LKPJ). Additionally, national and regional regulations on government social responsibility, along with news from relevant sources, are included to provide a broader perspective on social policies in Bengkulu. Secondary data from the Central Statistics Agency (BPS) further inform the study on social and labor conditions in the region.

The study applies Global Reporting Initiative (GRI) standards to assess the social performance disclosures of the Bengkulu Provincial Government, particularly in labor-related areas. GRI 2 – General Disclosures is used to evaluate governance transparency, stakeholder engagement, and social policies. GRI 401 – Employment assesses workforce management and employee welfare, while GRI 403 – Occupational Health and Safety evaluates workplace safety and health programs. Employee competency development is analyzed through GRI 404 – Training and Education. GRI 405 – Diversity and Equal Opportunity measures inclusivity in recruitment and promotion, and GRI 406 – Non-Discrimination focuses on anti-discrimination policies and practices. GRI 407 – Freedom of Association and Collective Bargaining is used to assess workers' rights to unionize and negotiate. The standards were selected based on their relevance to the study's themes and the availability of data in official documents.

Data Collection Techniques

Data were collected through content analysis, which involved gathering, grouping, and reviewing official government documents as well as other relevant sources.

Data Analysis Techniques

The analysis method was carried out in several stages. First, data from official documents were reduced and categorized according to the social indicators in the GRI standards. Second, compliance assessment was conducted using a 0-2 scale: a score of 0 for no disclosure, 1 for incomplete disclosure, and 2 for full disclosure in accordance with the standards. Third, the data were presented in table format to facilitate evaluation. Finally, a narrative analysis was performed to identify key themes such as transparency, accountability, and adherence to sustainability principles. Data were obtained from official government files and documents.

RESULTS AND DISCUSSION

Social performance disclosure in sustainability reports is a crucial aspect for local governments to demonstrate their accountability to the public. Based on the Global Reporting Initiative (GRI) standards, this study examines how the Bengkulu Provincial Government discloses the social aspects in its reports.

GRI 2 – General Disclosure

1. Reporting Organization and Practices

Table 1. Organizational Disclosures and Reporting Practices (GRI 2-1 to 2-5)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
2 (1-5)	1. Organizational details 2. Entities included in sustainability reporting 3. Reporting period, frequency, and contact point 4. Restatements of information 5. External assurance	The Provincial Government of Bengkulu is a public entity established under Law No. 23 of 2014, headquartered at Jl. Pembangunan No. 1, Bengkulu City. It comprises regional government organizations (OPD) and regionally owned enterprises (BUMD). However, sustainability reporting remains limited in transparency due to the absence of publicly accessible sustainability reports. Reporting is conducted through annual performance reports (LKjIP), budget realization reports (LRA), and financial statements (LKPD), with LKPD submitted to the Audit Board of Indonesia (BPK) and local government performance reports (LPPD) sent to the Ministry of Home Affairs. Information can be accessed via BKD, Bappeda, the Inspectorate, and the official website. External assurance is provided through audits by BPK and internal oversight by the Inspectorate, in accordance with government accounting standards (SAP), alongside supervision by the Regional People's Representative Council (DPRD). Nonetheless, the accessibility and public dissemination of sustainability-related information need significant improvement to strengthen transparency and accountability.	1,4

Source: data processing

Based on the analysis of GRI indicators 2-1 to 2-5, the Bengkulu Provincial Government has met the standards for disclosing institutional identity, reporting period, and external assurance mechanisms, demonstrating compliance with formal regulations. However, the transparency and accountability of sustainability reporting remain weak, as evidenced by the absence of publicly accessible reports and unclear entity coverage in the disclosures. GRI indicators 2-2 and 2-4 are also not met due to the lack of clarification regarding data changes or restatements of information from previous periods. There is a need for improved information transparency, public access to reports, and clear explanations regarding entity coverage and data changes to strengthen accountability and enhance the legitimacy of local governance in the eyes of the public.

2. Activities and workers

Table 2. Organizational Disclosures and Reporting Practices (GRI 2-6 to 2-8)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
2 (6-8)	1. Activities, value chain, and other business relationships 2. Workforce 3. Workers who are not employees	The Provincial Government of Bengkulu operates in the public sector, focusing on infrastructure, education, health, and economic development. Services include regional development, financial administration, and procurement through e-catalogue and tender mechanisms. Strategic collaborations are established with governmental entities, private sectors, and donor institutions. Recent transformations include increased investment in tourism, strengthening of the local economy, and procurement reforms. The workforce comprises 10,450 civil servants	1,7

(ASN) and 4,019 non-permanent staff (honorary workers), with women representing 57.8% of the total workforce. The largest professional category is teachers (35.4%). Workforce fluctuations are influenced by recruitment drives, honorary staff phase-outs, job transfers, and retirements. The number of non-permanent workers is adjusted according to operational needs and government policies.

Source: data processing

The Bengkulu Provincial Government's reporting on GRI standards 2-6 to 2-8 covers operational and labor aspects with a compliance score of 1.7. Information on the public service sector, procurement, and cross-sector partnerships (GRI 2-6), as well as labor data and recruitment (GRI 2-7), is adequate. However, disclosure regarding indirect workers (GRI 2-8), such as honorary staff, remains limited. There is no information on employment relationships, protection policies, or the social impact of changes in employment status. To improve transparency, the government needs to clarify policies regarding honorary workers, regulatory transitions, and their social impacts, thereby strengthening compliance with GRI standards and enhancing the legitimacy of public labor management.

3. Governance

Table 3. Organizational Disclosures and Reporting Practices (GRI 2-9 to 2-21)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
2 (9-21)	<ol style="list-style-type: none"> Governance structure and composition Nomination and selection of the highest governance body Chair of the highest governance body Role of the highest governance body in overseeing impacts Delegation of responsibility for managing impacts Role in sustainability reporting Conflicts of interest Communication of critical concerns Collective knowledge of the highest governance body Performance evaluation Remuneration policies Annual total compensation ratio 	<p>The Provincial Government of Bengkulu is led by the Governor and Vice Governor, supported by regional organizations (OPD), the Regional House of Representatives (DPRD), and oversight institutions such as the Financial and Development Supervisory Agency (BPKP) and the Regional Inspectorate. The regional leadership is elected through a democratic process emphasizing integrity and social representation. Strategic decision-making and policy implementation are under the Governor's authority. Governance mechanisms to support sustainability include policy formulation, stakeholder engagement, and transparent reporting. Oversight tools include codes of ethics, public complaint systems, and sustainability reports. Conflicts of interest are mitigated through a mandatory Code of Ethics, asset disclosure (LHKPN), and supervision by Inspectorate and BPK. The performance of the governance body is evaluated independently by BPK, the Ministry of Home Affairs, and DPRD. Remuneration policies are regulated through gubernatorial decrees and include basic salary, allowances, and performance bonuses. The Governor's compensation is 2.72 times the median civil servant's salary, with a raise rate 1.5 times higher than that of regular employees. Structural positions are male-dominated with higher allowances, while women are more prevalent in functional positions.</p>	1,5

Source: data processing

The Bengkulu Provincial Government demonstrates its commitment to transparency through a clear leadership structure, strong oversight mechanisms, and policies integrating social, economic, and environmental dimensions. The performance-based remuneration system, involving approval from the Regional House of Representatives (DPRD), has significant disparities between the compensation of structural officials and functional staff, which may lead to gender inequality. While there is no direct discrimination, this structure may create perceptions of injustice. To avoid public misinterpretation, the government should transparently disclose this data, as the perception of fairness is crucial, even when practices comply with formal regulations.

4. Strategy, Policy and Tactics

Table 4. Organizational Disclosures and Reporting Practices (GRI 2-22 to 2-28)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
2 (22-28)	<ol style="list-style-type: none"> Statement on sustainable development strategy Policy commitments Embedding commitments Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns Compliance with laws and regulations Membership associations 	<p>The Bengkulu Provincial Government demonstrates its commitment to sustainable development through policies aligned with the Sustainable Development Goals (SDGs) and transparent governance. Strategic commitments are made by the Governor and the Regional House of Representatives (DPRD), focusing on data-driven evaluations, careful budgeting, and the protection of human rights—particularly in public services and the empowerment of vulnerable groups. Policy implementation is supervised by internal and external auditing bodies (Inspectorate and the Audit Board of Indonesia—BPK). Feedback mechanisms such as LAPOR! and Musrenbang are employed to incorporate public aspirations. Additionally, the government actively participates in professional associations and ensures compliance with relevant national regulations.</p>	1,6

Source: data processing

The Bengkulu Provincial Government demonstrates its commitment to sustainable development through policies aligned with the Sustainable Development Goals (SDGs), principles of good governance, and budget transparency. These policies include respecting human rights, empowering vulnerable groups, and strengthening accountability through the Inspectorate and the Audit Board of Indonesia (BPK). Decision-making processes are participatory, involving the Regional House of Representatives (DPRD) and the public through mechanisms such as LAPOR! and Musrenbang. Additionally, capacity building for civil servants is emphasized through training programs to support effective policy implementation. The local government is also actively engaged in industry associations and strives to comply with applicable regulations. From a stakeholder theory perspective, public and supervisory agency involvement reflects a response to public expectations for transparency and service quality. Meanwhile, within the framework of legitimacy theory, the policy's orientation toward global values like the SDGs serves as a key strategy to strengthen public trust and sustain governance continuity.

5. Stakeholder Engagement

Table 5. Organizational Disclosures and Reporting Practices (GRI 2-29 to 2-30)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
2 (29-30)	<ol style="list-style-type: none"> Approach to stakeholder engagement Collective bargaining agreements 	<p>Pemerintah Provinsi Bengkulu melibatkan pemangku kepentingan seperti masyarakat, DPRD, LSM, akademisi, pelaku usaha, dan media massa dalam perencanaan kebijakan untuk meningkatkan transparansi dan akuntabilitas. Pelibatan dilakukan melalui Musrenbang, forum konsultasi publik, dan kerjasama dengan organisasi serta akademisi, dengan evaluasi melalui survei kepuasan masyarakat. Sebanyak 10.450 karyawan tercakup dalam perjanjian perundingan kolektif, sementara yang tidak tercakup diatur melalui SK Gubernur, standar upah minimum, dan TPP untuk kesejahteraan ASN dan tenaga kontrak.</p>	2

Source: data processing

The Bengkulu Provincial Government actively involves stakeholders in policy formulation through Musrenbang, public consultations, and information transparency. This approach promotes transparency, responsiveness, and economic growth. Collective bargaining is also used to ensure employee welfare in line with fiscal capacity. From a stakeholder theory perspective, this participation positions stakeholders as strategic partners. Legitimacy theory views it as an effort to build public trust, while network-based public management emphasizes the government's role as a facilitator in more horizontal, collaborative governance.

GRI 401: Employment 2016

Table 6. Organizational Disclosures and Reporting Practices (GRI 401-1 to 401-3)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
401 (1-3)	<ol style="list-style-type: none"> New employee hires and employee turnover Benefits provided to full-time employees that are not provided to temporary or part-time employees Parental leave 	<p>The Bengkulu Provincial Government reported the retirement of 121 civil servants (ASN) as of November 2023, with additional retirements anticipated. Recruitment efforts included 748 government contract (PPPK) positions: 631 in education, 109 in healthcare, and 8 in technical roles. The number of civil servants decreased from 5,429 in 2022 to 5,373 in 2023, with notable declines in medical (from 808 to 615) and general functional positions (from 1,729 to 1,589), while teaching positions increased (from 2,117 to 2,185). Full-time employees are entitled to standard benefits such as health insurance (BPJS), disability and retirement benefits (Taspen), and parental leave. However, no employees took maternity leave during the reporting period.</p>	1

Source: data processing

Analysis of GRI 401-1 to 401-3 shows partial compliance by the Bengkulu Provincial Government with labor aspects, achieving a 50% score. Recruitment and employee turnover data are presented generally but lack details on age, gender, and regional distribution. Benefits for civil servants, such as insurance and pensions, are explained, but information on benefits for honorary workers is not available. Maternity leave reporting does not include the number of employees eligible, those taking leave, or returning to work, leaving the protection of female workers' rights inadequately disclosed. Increased transparency is needed through

more detailed demographic reporting, the presentation of non-ASN worker rights and benefits, and comprehensive disclosure of maternity leave policies.

GRI 403: Occupational Health and Safety 2018

Table 7. Organizational Disclosures and Reporting Practices (GRI 403-1 to 403-10)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
403 (1-10)	<ol style="list-style-type: none"> Occupational health and safety management system Hazard identification, risk assessment, and incident investigation Occupational health services Worker participation, consultation, and communication on OHS Worker training on OHS Promotion of worker health Prevention and mitigation of occupational health and safety impacts directly linked to business relationships Workers covered by OHS management system Work-related injuries Work-related ill health 	<p>The Bengkulu Provincial Government has implemented an Occupational Health and Safety (OHS) management system in accordance with GRI 403 (2018), with a compliance score of 1.8, indicating moderate implementation. The system is supported by Government Regulation No. 50/2012 and Governor Regulation No. 6/2019, encompassing risk identification, hazard control, and routine evaluation. Workers are allowed to report incidents without fear of retaliation, supervised by the Regional Manpower and Transmigration Office (Disnakertrans). OHS facilities include safety training, health services, vaccinations, and early disease detection. Accident rates are low, with no fatalities, although field workers still experience incidents. Provision of PPE and routine safety inspections are conducted. Future improvements require greater transparency in reporting, external audits, and the use of safety technologies.</p>	1,8

Source: data processing

The disclosure of occupational health and safety (OHS) aspects by the Bengkulu Provincial Government, based on GRI 403, demonstrates the implementation of an OHS system that includes risk identification, occupational health services, safety training, and accident mitigation. The application of national and regional regulations, including Government Regulation No. 50 of 2012 and Governor Regulation No. 6 of 2019, supports the creation of a safe working environment. The provision of personal protective equipment (PPE) and regular health check-ups reinforces the commitment to employee welfare. However, the disclosure of worker participation, accident incident data, occupational diseases, and external OHS audits is insufficiently available. The lack of data on non-ASN workers indicates unequal protection. External evaluation documentation and reporting on occupational diseases have also not been found. To improve compliance with GRI 403, it is necessary to strengthen independent audits, report on occupational health impacts, and actively involve workers in safety policies. These steps are crucial to ensuring accountable OHS governance in alignment with international standards.

GRI 404: Training and Education 2016

Table 8. Training and Education Disclosures (GRI 404-1 to 404-3)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
404 (1-3)	<ol style="list-style-type: none"> Average hours of training per year per 	<p>The Bengkulu Provincial Government implements training policies aligned with GRI 404 (2016),</p>	1

employee	receiving a compliance score of 1, indicating
2. Programs for upgrading employee skills and transition assistance programs	partial fulfillment. Training programs were conducted across multiple agencies, involving over 1,000 participants with a total budget of IDR 5 billion. These included technical, administrative, and community-based training programs (Pemerintah Provinsi Bengkulu, 2023). However, no data is provided on the average hours of training per employee or on regular performance and career development evaluations. For improved effectiveness, greater transparency in training documentation and periodic competency evaluations is necessary.
3. Percentage of employees receiving regular performance and career development reviews	

Source: data processing

The analysis of the Bengkulu Provincial Government's disclosure of training and education in accordance with GRI 404 demonstrates a commitment to human resource development, marked by various task-based training programs and transition assistance for workers impacted by layoffs (Pemerintah Provinsi Bengkulu, 2023). However, transparency in reporting remains limited, particularly in the presentation of average training hours per employee, both by gender and job category. Additionally, there is no available information regarding the percentage of employees who receive regular performance reviews and career development. This reflects weaknesses in the documentation and evaluation system for training. To improve compliance with GRI 404, improvements are needed in recording training activities, reporting on program effectiveness, and evaluating career development. These steps will encourage more accountable reporting and alignment with global sustainability standards.

GRI 405: Diversity and Equal Opportunity 2016

Table 9. Diversity and Equal Opportunity Disclosures (GRI 405-1 to 405-2)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
405 (1-2)	1. Diversity of governance bodies and employees 2. Ratio of basic salary and remuneration of women to men	The Bengkulu Provincial Government complies with GRI 405 (2016) with a score of 2, reflecting a commitment to diversity and equality. The number of female employees exceeds that of males; however, men dominate structural positions, while women are more prevalent in functional roles (Statistik & Bengkulu, 2023). Although base salaries are equal across ranks, men receive higher total compensation due to larger structural allowances. The female-to-male remuneration ratio ranges from 80% to 90%, indicating the need for improved representation of women in leadership roles.	2

Source: data processing

Diversity and equal opportunity are fundamental principles in creating a fair and inclusive work environment, as outlined in GRI 405 (Initiative, 2016). Based on the analysis, the Bengkulu Provincial Government has demonstrated its commitment to this principle by creating a workforce composition that is relatively diverse in terms of gender and age groups. Data shows a dominance of productive-age workers (30-50 years) and a higher number of female employees compared to male employees. However, the proportion of younger employees remains low, indicating the need for a succession strategy to address the upcoming wave of retirements (Statistik & Bengkulu, 2023). While the basic salaries for men and women in the same grade are equivalent, there is a total income gap due to the dominance of

men in structural positions with higher allowances. The income ratio of women to men is approximately 80-90%, reflecting limited access for women to strategic positions. To strengthen diversity policies, the government should disclose data on minority groups and employees with special needs, and promote gender affirmative action in structural positions. These improvements will foster a more equitable, inclusive work environment aligned with global sustainability principles.

GRI 406: Nondiscrimination 2016

Table 10. Non-Discrimination Disclosure (GRI 406-1)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
406-1	Incidents of discrimination and corrective actions taken	The Bengkulu Provincial Government demonstrates a strong commitment to the principle of non-discrimination in recruitment and employee management, in accordance with GRI 406 (2016), with a compliance score of 2. There are no reported cases of discrimination. This commitment is reinforced by Law No. 5 of 2014 on Civil Servants, Government Regulation No. 11 of 2017, Government Regulation No. 49 of 2018, and Ministerial Regulation PANRB No. 20 of 2021, which mandate merit-based, open, and fair selection processes for both civil servants (ASN) and government contract employees (PPPK). These legal measures ensure professionalism, transparency, and equity in the management of human resources within the provincial government.	2

Source: data processing

Non-discrimination is a fundamental principle in creating a fair, inclusive, and merit-based work environment (Suhardiman et al., 2023). In accordance with GRI 406-1, organizations are required to disclose the number of discrimination incidents, their resolution status, and any corrective actions taken. The Bengkulu Provincial Government has demonstrated its commitment to this principle through regulations that ensure recruitment and promotion of employees are based on competencies, without discrimination based on ethnicity, religion, race, or social group. However, the lack of data regarding discrimination incidents and their handling during the reporting period indicates that the mechanisms for recording and reporting have not been optimally implemented. This represents a gap in the accountability of non-discrimination policies. To enhance transparency, a systematic reporting system, easily accessible grievance channels, and periodic publication of evaluative reports are necessary. These steps will ensure that the non-discrimination principle is effectively applied and aligns with global sustainability standards.

GRI 407: Freedom of Association and Collective Bargaining 2016

Table 11. Disclosure of Freedom of Association and Collective Bargaining (GRI 407-1)

GRI Indicator	Disclosure Criteria	Documented Information	Compliance Score
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	The Bengkulu Provincial Government guarantees freedom of association and collective bargaining for all workers, including contract-based (PPPK) and honorary employees, in accordance with GRI 407 (2016). This right is legally protected by Law No. 21 of 2000, Law No. 13 of 2003 on Manpower, and Government Regulation No. 49 of 2018. These legal instruments ensure that all employees, including civil servants (ASN), have the right to join unions without coercion. This framework promotes a fairer and more transparent working environment.	2

Source: data processing

The freedom of association and collective bargaining are fundamental labor rights guaranteed by national regulations and international standards (Azhiim & Bastari, 2018). According to GRI Standard 407-1, organizations are expected to uphold these rights and disclose any associated risks (Global Sustainability Standards Board (Global Sustainability Standards Board (GSSB), 2016). The Bengkulu Provincial Government affirms its commitment through policies that recognize the rights of civil servants (ASN), government contract employees (PPPK), and honorary workers to form and join unions without employer interference. This disclosure enhances social legitimacy by aligning institutional practices with public expectations. Moreover, involving employees in decision-making processes meets the interests of key stakeholders. However, honorary workers continue to face access barriers due to precarious employment status and the ongoing policy to phase out these positions. The limited disclosure regarding the policy's implementation also raises transparency concerns. Therefore, robust monitoring and fair mechanisms for collective bargaining are essential to ensure that the right to freedom of association is meaningfully upheld across all employment categories.

CONCLUSION

The disclosure of social responsibility by the Bengkulu Provincial Government through GRI standards represents an initial step in public sector sustainability governance. However, challenges persist, particularly regarding the protection of non-permanent workers, non-discrimination principles, and public access to reports. The lack of information in these areas hampers transparency, accountability, and the legitimacy of the government. These findings highlight the need for a national policy to systematically integrate sustainability reporting into local government frameworks. Without clear regulations and indicators, reporting risks becoming merely ceremonial. Strengthening institutional capacity, both technically, structurally, and culturally, is urgently required. Academically, this study expands the understanding of social reporting in public sectors within low-HDI regions and may serve as a basis for comparative cross-regional studies.

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