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Governance Bottlenecks in Civil Servant Pension Decree Services: A Process-Level Analysis Based on Good Corporate Governance

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Abstract

The issuance of civil servant pension decrees constitutes a critical public administrative service that directly affects legal certainty and financial continuity for retirees. Although formal regulations and standard operating procedures are in place, pension services frequently experience delays and uncertainty, indicating persistent governance challenges at the operational level. This study examines governance bottlenecks in the process of issuing civil servant pension decrees by applying Good Corporate Governance principles as a process-level analytical framework. This research adopts a qualitative case study approach. Data were collected through semi-structured interviews with key service actors and service users, non-participant observations of administrative processes, and analysis of relevant regulatory and administrative documents. The data were analyzed thematically using five Good Corporate Governance principles, namely transparency, accountability, responsibility, independence, and fairness, to identify governance weaknesses across service stages. Data triangulation and audit trails were applied to enhance the trustworthiness of the findings. The findings indicate that Good Corporate Governance principles are implemented primarily at a normative and procedural level, while their operational effectiveness remains uneven across the service process. Transparency is largely confined to initial procedural information, with limited visibility of service progress due to the absence of an integrated tracking mechanism. Accountability is formally defined through roles and responsibilities, but lacks systematic documentation of process performance. Procedural responsibility contributes to administrative bottlenecks, particularly during document verification and final authorization. In addition, reliance on individual authority at critical stages constrains institutional independence, while equal procedural treatment does not consistently ensure equal access to service information. This study contributes to the public governance literature by demonstrating how Good Corporate Governance principles can be applied to identify governance bottlenecks at the micro-process level of administrative services. From a practical perspective, the findings underscore the importance of process-oriented governance reforms to strengthen transparency, accountability, and institutional resilience in the delivery of civil servant pension services.

Keywords: Good Corporate Governance; Public Service Governance; Governance Bottlenecks; Pension Decree Services; Administrative Service Processes

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1. Introduction

Public administrative services are increasingly under pressure to become more transparent, accountable, and responsive to citizens' needs, particularly in services that directly affect the legal certainty and socio-economic rights of civil servants. One such critical service is the issuance of civil servant pension decrees, which extends beyond routine administrative procedures and plays a decisive role in ensuring income continuity and social security during the transition to retirement. Failures in the governance of this service may generate administrative risks, legal uncertainty, and declining public trust in government institutions.

In recent years, bureaucratic reform initiatives in many developing countries, including Indonesia, have positioned good governance principles as a central foundation for improving the quality of public services. The good governance approach emphasizes transparency of processes, institutional accountability, clarity of responsibilities, independence in decision-making, and fairness in service delivery (OECD, 2020). However, the implementation of these principles in administrative service practices often encounters structural and procedural constraints, particularly in services characterized by multiple actors, inter-agency documentation, and centralized decision-making authority (Peters, 2021).

Alongside the evolving governance reform agenda, the concept of Good Corporate Governance has increasingly been adapted beyond its original corporate context and employed as an analytical lens for assessing governance performance and integrity in the public sector. Prior studies suggest that core GCG principles, such as transparency and accountability, possess operational relevance for public organizations, particularly in controlling complex administrative processes that are vulnerable to moral hazard (Aguilera et al., 2021; Grossi, Reichard, & Thomasson, 2020). Nevertheless, applying GCG to public service contexts requires careful conceptual adaptation to avoid the mechanical transplantation of corporate governance frameworks.

Recent literature indicates that much of the research on public service governance remains focused on macro-level policy evaluation, organizational performance, or the general adoption of digital technologies. Empirical studies that specifically examine how governance principles are translated into micro-level operational practices in administrative services, such as civil servant pension services, remain limited (Margetts & Dorobantu, 2019; Dunleavy & Margetts, 2021). As a result, there is insufficient understanding of critical control points within service processes where governance principles may weaken, even when formal procedures are in place.

Furthermore, digital transformation in personnel administration, including the implementation of civil service information systems, is often normatively assumed to enhance service transparency and efficiency. However, recent studies demonstrate that digitalization does not automatically strengthen governance unless it is accompanied by clearly defined roles, effective oversight mechanisms, and integration across service actors (Cordella & Paletti, 2019; Bannister & Connolly, 2020). In the context of pension services, continued reliance on manual procedures, informal communication, and lengthy hierarchical authorization processes remains a primary source of service delays and uncertainty.

Against this backdrop, this study positions the issuance of civil servant pension decrees as an empirical setting to examine how governance principles adapted from the Good Corporate Governance framework are implemented in public administrative service practices. The analysis extends beyond formal procedural compliance to focus on operational service dynamics, including inter-actor coordination mechanisms, information management practices,

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and process bottlenecks that affect transparency and accountability.

Accordingly, this study aims to critically analyze the implementation of governance principles in the issuance process for civil servant pension decrees and to identify key challenges and opportunities for improving administrative service governance. Theoretically, the study contributes to the public governance literature by offering an operational adaptation of GCG principles at the micro-level of administrative services. Practically, the findings are expected to inform governance improvement strategies for pension services that enhance transparency, accountability, and legal certainty for civil servants.

2. Literature Review

2.1. Good Governance and the Challenges of Administrative Public Services

Good governance has become a dominant framework in public-sector reform over the past two decades, primarily in response to growing demands for improved service quality, state accountability, and public trust. In the context of public administration, good governance is commonly understood as a set of principles guiding how authority is exercised, decisions are made, and services are delivered in a fair, transparent, and accountable manner to citizens (OECD, 2020). These principles are particularly critical in administrative services that directly affect individual rights, such as civil servant pension services.

However, a growing body of research suggests that the application of good governance principles in administrative services does not necessarily progress in a linear manner alongside the availability of formal regulations and procedures. Bureaucratic complexity, fragmented inter-agency authority, and continued reliance on manual processes frequently create gaps between governance norms and everyday service practices (Peters, 2021; Grossi et al., 2020). As a result, services that are normatively well regulated may still generate delays, uncertainty, and information asymmetries for service users.

2.2. Good Corporate Governance as an Analytical Lens in the Public Sector

Good Corporate Governance was originally developed to address agency problems, managerial control, and stakeholder protection within corporate organizations. Core GCG principles generally include transparency, accountability, responsibility, independence, and fairness (Aguilera et al., 2021). Over time, these principles have been increasingly adopted as evaluative frameworks within public-sector organizations, particularly for assessing the integrity of administrative processes and the quality of decision-making.

Prior studies indicate that the adaptation of GCG to the public sector is conceptually relevant, particularly for controlling routine service processes that carry a high risk of maladministration (Grossi et al., 2020). Transparency, for example, extends beyond financial disclosure to encompass clarity of service procedures and accessibility of information for users. Similarly, accountability shifts from shareholder-oriented responsibility to institutional accountability toward the public and oversight authorities.

Nevertheless, the literature also emphasizes that the application of GCG principles in the public sector cannot be undertaken mechanically. Without conceptual adaptation, such an approach risks neglecting the distinctive characteristics of public services, which are fundamentally oriented toward citizens' rights rather than economic efficiency alone (Cordella & Paletti, 2019). Accordingly, GCG in public service contexts is more appropriately understood as an analytical lens for evaluating process governance rather than as a corporate governance model

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transplanted in its entirety.

2.3. Administrative Service Governance and Micro-Level Service Processes

Recent scholarship highlights that weaknesses in public service governance frequently emerge at the micro-process level, namely within the operational stages of service delivery that involve direct interaction between service users, frontline staff, and administrative systems (Dunleavy & Margetts, 2021). An overly macro-oriented policy focus has led many studies to overlook how governance principles are enacted in daily service practices, including how information is managed, decisions are taken, and responsibilities are distributed across actors.

In personnel administration services such as the issuance of pension decrees, service processes typically involve multiple entry points, inter-agency documentation, and layered authorization mechanisms. Previous studies have shown that service bottlenecks often stem not from the absence of rules but from weak coordination, dependence on specific individuals, and limited mechanisms for process monitoring (Margetts & Dorobantu, 2019; Bannister & Connolly, 2020). These characteristics make pension services a relevant empirical context for examining the practical effectiveness of governance principles in administrative service delivery.

2.4. Digital Transformation and Its Limits in Strengthening Governance

Digital transformation in public administration is often framed as a primary means of enhancing service transparency and efficiency. Personnel information systems and digital platforms are expected to simplify procedures, reduce manual interactions, and provide clearer audit trails. However, recent research demonstrates that digitalization does not automatically strengthen governance unless it is accompanied by appropriate institutional design and process-level governance arrangements (Bannister & Connolly, 2020; World Bank, 2021).

In complex administrative services, digitalization may even generate new forms of dependency, such as reliance on specific system operators or digital procedures that remain opaque to service users. Consequently, evaluating the governance of pension services requires a critical examination of how technology is deployed, who controls information flows, and the extent to which transparency and accountability are substantively realized in practice.

2.5. Research Positioning and the Need to Operationalize GCG Principles

Based on the literature review, a clear research gap emerges in the operational understanding of how governance principles, particularly those adapted from the GCG framework, are enacted within micro-level public administrative service processes. Much of the existing research remains normative or broadly evaluative, without systematically mapping governance control points within actual service workflows.

This study addresses this gap by operationalizing GCG principles as an analytical framework for examining the issuance process of civil servant pension decrees. Through this approach, GCG principles are not treated as abstract performance indicators, but as analytical tools for identifying governance practices, service bottlenecks, and institutional risks embedded in everyday administrative service delivery.

Table 1. Operationalization of Good Corporate Governance Principles in Civil Servant Pension Decree Services

GCG Principle	Operational Definition in Public Service Context	Key Indicators	Data Sources
Transparency	The degree to which	Clarity of service flow,	Interviews,

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	information on service procedures and process status is openly accessible to service users	accessibility of requirement information, and availability of service progress information	observations, SOP documents
Accountability	The clarity of roles and responsibility attribution among actors at each stage of the service process	Task allocation, reporting mechanisms, and decision traceability	Interviews, internal documents
Responsibility	The extent to which service processes comply with applicable regulations and standard operating procedures	Compliance with SOPs, timeliness of service delivery, completeness of required documents	Observations, service records
Independence	The extent to which service processes are free from non-procedural intervention or undue influence	Rule-based decision-making, minimal discretionary abuse	Interviews, observations
Fairness	The degree of equal treatment provided to all service applicants throughout the service process	Non-discriminatory treatment, consistency of service decisions	User interviews, service documents

3. Research Method

3.1. Research Design

This study employs a qualitative approach with a descriptive and explanatory case study design to develop an in-depth understanding of how governance principles are implemented in the process of issuing civil servant pension decrees. A qualitative approach is appropriate because the study's objective is not to measure service performance quantitatively but to examine process dynamics, governance practices, and decision-making mechanisms at the operational level of service delivery (Creswell & Poth, 2018). The case study design enables a holistic exploration of the empirical context, particularly for administrative services characterized by multiple actors and layered procedures.

The study adopts Good Corporate Governance (GCG) as the primary analytical framework and variable to examine governance practices in the issuance of civil servant pension decrees. The analysis operationalizes five GCG principles: transparency, accountability, responsibility, independence, and fairness as process-oriented analytical dimensions to assess how governance principles are enacted in everyday administrative service practices.

3.2. Research Context

The study was conducted within a local government unit responsible for personnel administration and the issuance of decrees on civil servant pensions. This service was selected due to its complex procedural characteristics, which involve coordination across organizational units and have direct implications for civil servants' administrative and financial rights. The service process comprises document submission by line agencies, administrative verification, processing of personnel data, and final authorization by designated officials.

This research context provides a relevant setting for observing how governance principles are implemented in actual service practices, particularly at critical points where delays, uncertainty, or information asymmetry may emerge for service users.

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3.3. Informants and Sampling Strategy

Informants were selected through purposive sampling based on their direct involvement in the issuance of the civil servant pension decree. This strategy enabled the collection of rich and relevant information from key actors with operational knowledge of the service, including decision-makers, service operators, and service users.

This study involved six (6) key informants representing three main actor groups within the service system. One informant was a structural official with decision-making authority and responsibility for final approval. Three informants were technical and operational staff responsible for document verification, administrative processing, and internal coordination. In addition, two informants were service users, namely civil servants who were undergoing or had recently completed the pension decree process. Informants are coded as I1–I6 in the findings section to ensure anonymity while maintaining traceability of evidence across actor groups.

The number of informants was determined by data saturation, whereby additional interviews yielded no new information or analytical themes relevant to the implementation of Good Corporate Governance principles. This composition enabled the study to capture diverse perspectives across decision-making, operational practice, and user experience within the pension service process.

3.4. Data Collection Techniques

Data were collected through three primary techniques to ensure depth and triangulation, namely semi-structured interviews, non-participant observation, and document analysis.

Semi-structured interviews were conducted using an interview guide developed based on the operationalized GCG principles. Interview questions explored informants' experiences regarding information transparency, clarity of roles and responsibilities, procedural compliance, independence in decision-making, and fairness in service treatment. Interviews were conducted in person or online, recorded with the informed consent of participants, and transcribed verbatim.

Non-participant observation was undertaken to directly examine service workflows, interactions among actors, and practices related to document and information management during service delivery. Observations focused on service stages with a high potential for bottlenecks, such as document verification and inter-unit coordination.

Document analysis involved a review of standard operating procedures, pension-related regulations, service notifications, and relevant administrative records. These documents were used to assess the consistency between formal rules and actual service practices.

3.5. Data Analysis

Data were analyzed using an iterative and systematic thematic analysis approach. The analysis began with open coding of interview transcripts, observation notes, and documents to identify meaning units relevant to the GCG principles. Initial codes were then grouped into analytical categories representing the operational indicators associated with each governance principle.

In the subsequent stage, these analytical categories were synthesized into broader themes that captured governance practices, service bottlenecks, and decision-making dynamics in the pension decree issuance process. Throughout the analysis, the operationalized GCG framework was consistently applied to maintain alignment between theory, methodology, and empirical findings (Braun & Clarke, 2021).

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3.6. Trustworthiness of the Study

To ensure data trustworthiness, the study applied strategies addressing credibility, dependability, and confirmability. Credibility was strengthened through triangulation of data sources and methods, as well as member checking, whereby summaries of findings were confirmed with key informants. Dependability was supported by systematic documentation of the research process, including interview guides, field notes, and analytical records forming an audit trail.

Confirmability was achieved by clearly distinguishing empirical data from researcher interpretation and by securely storing research materials to enable independent review. These procedures align with established quality standards for qualitative research in public administration and social sciences.

3.7. Research Ethics

The study was conducted in accordance with principles of social research ethics. All informants were provided with information regarding the purpose of the study and their rights as participants, and informed consent was obtained prior to data collection. Informant identities were anonymized to protect privacy and professional positions.

Research data were stored securely and used exclusively for academic purposes. Institutional permission was obtained prior to data collection to ensure compliance with administrative requirements and ethical standards governing research in the public sector.

4. Result and Discussions

This section presents the empirical findings on governance practices in the issuance of the decree on civil servants' pensions. The findings are organized thematically using the five Good Corporate Governance principles as analytical dimensions, namely transparency, accountability, responsibility, independence, and fairness, and are supported by interview data, field observations, and document analysis

4.1. Transparency of Service Processes: Procedural Clarity and Limited Visibility of Service Progress

The findings indicate that procedural transparency is relatively well established, supported by the availability of standard operating procedures and clearly defined administrative requirements. Information regarding required documents is formally communicated to submitting line agencies and, in several cases, forwarded to the concerned civil servants.

However, transparency regarding service progress remains limited. Field observations reveal the absence of an integrated service-tracking system that would enable users to independently monitor the status of their applications. Information on the position of files within the service workflow is typically obtained through personal communication, either via telephone or instant messaging applications.

“The requirements are clear at the beginning, but once the process starts, we do not know how far it has progressed. Usually, we ask the officer through WhatsApp.” (I5, service user)

Service officers confirmed that informal communication constitutes the primary mechanism for conveying updates, particularly when delays occur or additional documents are required.

“There is no tracking system yet. When someone asks, we manually check which stage the file is at.” (I2, technical staff)

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These findings suggest that service transparency remains partial, concentrated at the initial stage of the process, and is not fully integrated across the entire service cycle.

4.2. Accountability: Role Clarity and Weak Documentation of Process Responsibility

With regard to accountability, the findings show that roles and responsibilities among service actors are formally defined through standard operating procedures. Each stage of the process, from document verification to decree issuance, is assigned to a specific unit and a responsible official.

Nevertheless, process accountability is not systematically documented. In practice, service delays are difficult to trace objectively because there are no recorded timelines or documented explanations for delays at each service stage.

“When there is a delay, it is usually because documents are incomplete or we are waiting for signatures. But there is no specific record explaining why a file stays at one stage for a long time.” (I3, structural official)

Document analysis further indicates that service performance reporting emphasizes final outputs, such as the number of decrees issued, rather than process-based evaluation. This orientation limits the organization’s capacity for institutional learning and data-driven service improvement.

4.3. Responsibility: Procedural Compliance and the Risk of Administrative Bottlenecks

The findings demonstrate that service processes are generally conducted in accordance with applicable regulations and standard operating procedures. Service staff exhibit a high level of procedural compliance, particularly in verifying the completeness and validity of administrative documents.

However, this procedural compliance also contributes to administrative bottlenecks, especially when discrepancies or missing supporting documents are identified in submissions from line agencies. In such cases, the service process halts until the required documents are corrected, with no acceleration mechanisms or alternative solutions available.

“If even one document is missing, the process cannot continue. We have to wait until the line agency completes it.” (I1, service operator)

Field observations indicate that bottlenecks most frequently occur during the initial verification and final authorization stages. These delays directly affect service completion time, particularly for civil servants approaching their retirement deadlines.

4.4. Independence: Rule-Based Processes and Dependence on Individual Authority

In terms of independence, the findings indicate that the process of issuing pension decrees is normatively regulated and largely rule-based. No evidence of non-procedural external intervention was found in the administrative eligibility assessment.

However, at certain stages, the service process remains highly dependent on individual authority, particularly during the final signing of pension decrees by authorized officials. This dependence creates vulnerability to delays when the relevant official is unavailable.

“If the leader is on an official trip or has other commitments, the decree cannot be signed yet.” (I4, supporting official)

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This reliance on individual authority suggests that procedural independence is not yet fully supported by institutional mechanisms capable of ensuring process continuity.

4.5. Fairness: Equal Procedural Treatment and Unequal Access to Information

The findings indicate that, normatively, all service applicants are treated equally under the same rules and procedures. No differences were identified in service requirements or procedures based on rank, position, or personal proximity.

Nevertheless, fairness in access to information remains an issue. Civil servants who maintain direct communication with service officers tend to receive updates more quickly than those who rely solely on formal channels through their line agencies.

"Those who communicate frequently usually find out sooner if there is a problem with their documents. Others may find out much later." (I6, service user)

These findings suggest that while procedural treatment is equitable, informal communication practices generate variation in service experiences among users.

Summary of Key Findings

Overall, the findings indicate that Good Corporate Governance principles are normatively implemented in the issuance process for civil servant pension decrees. However, operational limitations persist, particularly with respect to the transparency of service progress, the documentation of process accountability, and the reliance on manual procedures and individual authority.

These findings underscore that service governance quality is shaped not only by the presence of standard operating procedures and regulations, but by the extent to which governance principles are consistently enacted in everyday service practices.

To synthesize the empirical findings across governance dimensions, Table 2 presents a summary of key findings and their governance implications.

In this study, the implementation of Good Corporate Governance serves as the main analytical variable and is operationalized through five governance principles as analytical dimensions. Each principle is translated into observable indicators that guide data collection and thematic coding. Table 1 summarizes the operational definitions, key indicators, and data sources used in this study.

Table 2. Summary of Key Findings on the Implementation of Good Corporate Governance Principles in Civil Servant Pension Decree

GCG Principle	Key Empirical Findings	Primary Data Evidence	Governance Implications
Transparency	Service procedures and administrative requirements are formally clear and standardized; however, transparency is limited to the initial stage of the process. There is no integrated system for tracking service progress, and users rely on informal	Interviews with service officers and service users (I2, I5); field observations	Partial transparency creates information asymmetry, reduces user certainty, and increases dependence on informal communication channels.

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	communication to obtain updates.		
Accountability	Roles and responsibilities across service stages are formally defined through SOPs. Nevertheless, accountability at the process level is weak due to the absence of systematic documentation of delays, decision timelines, and reasons for service stagnation.	Interviews with structural officials (I3); analysis of internal documents	Weak process accountability limits organizational learning and constrains performance evaluation and continuous service improvement.
Responsibility	Service implementation generally complies with existing regulations and SOPs. However, strict procedural compliance contributes to administrative bottlenecks, particularly when required documents are incomplete or inconsistent.	Interviews with operators (I1); direct observation of service processes	Procedural responsibility without adaptive mechanisms increases service rigidity and prolongs completion time for pension decrees.
Independence	Decision-making processes are rule-based and free from non-procedural external intervention. Nonetheless, critical stages, particularly final authorization, remain highly dependent on individual officials, making the process vulnerable to delays.	Interviews with supporting officials (I4); observation	Dependence on individual authority weakens institutional independence and exposes the service process to structural delays.
Fairness	All applicants are treated equally with respect to formal requirements and procedures. However, disparities in access to information emerge, as applicants with direct communication channels receive updates more promptly than others.	Interviews with service users (I6); field observations	While procedural fairness is maintained, unequal access to information creates variations in service experience and perceived fairness.

The figure illustrates the main stages of the issuance process for the civil servant pension decree and highlights critical governance bottlenecks that impede the implementation of Good Corporate Governance principles, particularly transparency, accountability, responsibility, and institutional independence.

Figure 1. visualizes the actual service process and identifies key governance bottlenecks observed during the empirical investigation. These bottlenecks mainly occur at the stages of administrative verification, internal processing, and final authorization, where transparency, accountability, and institutional independence are most vulnerable.

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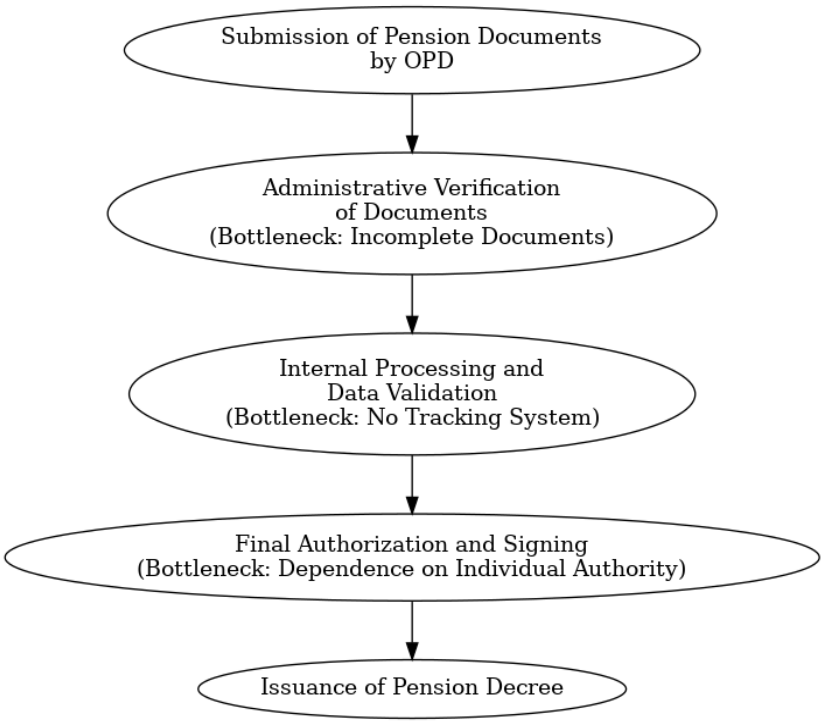


Figure 1. Process Flow of Civil Servant Pension Decree Issuance and Identified Governance Bottlenecks

4.6. Discussion

4.6.1. Transparency as Procedural Transparency Rather Than Process Transparency

The findings indicate that transparency in the issuance of pension decrees is primarily achieved at the initial procedural stage through clear administrative requirements and formally defined service flows. However, as summarized in Table 2 and illustrated in Figure 1, transparency has not been fully internalized across the service process, particularly with respect to service progress and file positioning within the workflow.

This condition reinforces arguments in the public administration literature that transparency is often declarative in nature and limited to the provision of static information, rather than extending to openness in process dynamics (Bannister & Connolly, 2020). Reliance on informal communication to obtain updates on service progress reveals a gap between governance design and users' actual service experiences. In this context, transparency is more accurately characterized as procedural transparency rather than process transparency, with direct implications for service certainty and public trust.

4.6.2. Formal Accountability Without Process Accountability

As shown in Table 2, accountability in the issuance of pension decrees is formally structured through clearly defined roles and responsibilities across organizational units. However, empirical findings suggest that such accountability has not been fully realized at the process level. The absence of systematic documentation regarding service timelines, reasons for delays, and points of process stagnation constrains the organization's ability to objectively assess service performance.

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This phenomenon aligns with critiques in the public governance literature, which argue that accountability is frequently reduced to structural compliance with standard operating procedures, without being supported by process-based learning mechanisms (Grossi et al., 2020). In this setting, accountability functions more as an administrative control instrument than as a tool for reflection and continuous improvement. The findings underscore the importance of distinguishing between formal accountability and process accountability when evaluating public service governance.

4.6.3. Procedural Compliance and the Responsibility Dilemma in Administrative Services

The principle of responsibility within the GCG framework is strongly reflected in the high level of compliance with regulations and standard operating procedures observed among service personnel. However, as indicated by the bottlenecks identified in Figure 1, rigid procedural compliance contributes to administrative constraints, particularly when submitted documents are incomplete or inconsistent.

These findings support the view that responsibility in public services cannot be interpreted solely as adherence to rules, but must be balanced with adaptive capacity to manage case variation (Peters, 2021). In the absence of bottleneck mitigation mechanisms, procedural responsibility risks evolving into bureaucratic rigidity that undermines service effectiveness. Accordingly, this study extends existing understanding of the tension between compliance and flexibility in the implementation of GCG principles within the public sector.

4.6.4. Procedural Independence and Institutional Dependence on Individuals

The discussion of independence reveals a governance paradox in the process of issuing pension decrees. On the one hand, decision-making procedures are rule-based and largely free from non-procedural external intervention. On the other hand, Figure 1 illustrates that the final stage of service delivery remains highly dependent on individual authority, particularly in the signing of pension decrees.

This dependence suggests that procedural independence has not yet been translated into institutional independence. Public governance literature has long highlighted the risks associated with the personalization of authority in bureaucratic systems, especially when substitution or delegation mechanisms are absent (OECD, 2020). The findings indicate that strengthening independence requires not only regulatory safeguards, but also institutional design capable of maintaining service continuity without excessive reliance on specific individuals.

4.6.5. Procedural Fairness and Unequal Service Experiences

With respect to fairness, the empirical findings indicate that all service applicants are treated equally under the same rules and procedures, as summarized in Table 2. No evidence of discriminatory treatment was identified in either service requirements or procedural stages. However, procedural fairness does not fully translate into fairness of service experience.

Differences in access to information, largely mediated through informal communication, generate variation in user experiences. This observation aligns with the distinction in the literature between equity of rules and equity of outcomes in public service delivery (World Bank, 2021). The findings suggest that fairness in public service governance should be understood more broadly to encompass not only uniform procedures, but also equitable access to information and service certainty.

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4.6.6. Theoretical Contributions and Governance Implications

From a theoretical perspective, this study contributes to the public governance literature by demonstrating that GCG principles can serve as an effective analytical lens for evaluating public administrative services at the micro-process level. Referring explicitly to Table 2 and Figure 1, the study shows that the existence of regulations and standard operating procedures does not guarantee effective governance unless GCG principles are consistently embedded in everyday operational practices.

From a practical standpoint, the findings indicate that improvements in pension service governance should prioritize strengthening process transparency, enhancing documentation of process accountability, and reducing dependence on manual mechanisms and individual authority. These implications emphasize that public service governance reform requires a process-oriented approach rather than an exclusive focus on structural compliance

5. Conclusion

This study demonstrates that the implementation of Good Corporate Governance principles in the issuance of civil servant pension decrees operates primarily at a normative level, supported by regulations and standard operating procedures. However, the empirical findings indicate that the effectiveness of service governance is shaped not by structural compliance alone, but by the extent to which GCG principles are internalized and enacted within everyday service processes. The persistent gap between governance design and operational practice remains a central challenge in achieving transparent, accountable, and fair administrative services.

From a theoretical perspective, this study contributes to the public governance literature by extending the application of GCG principles as an analytical framework to the micro-process level of administrative services. The findings demonstrate that transparency, accountability, responsibility, independence, and fairness do not necessarily co-occur and may weaken at specific bottlenecks within service workflows. In doing so, the study enriches understanding of how governance dynamics unfold in routine public services, with significant implications for individual rights and legal certainty.

From a practical standpoint, the results indicate the need to reorient service reform efforts away from a predominantly procedural approach toward strengthening process-based governance. Improvements in pension service delivery should prioritize enhanced transparency of service progress, systematic documentation of process accountability, and reduced reliance on manual procedures and individual authority. Such measures are essential for increasing service certainty and reinforcing user trust in public institutions.

This study is subject to limitations, particularly its reliance on a single case study and a qualitative approach that does not seek statistical generalization. Future research may extend these findings by examining other administrative service contexts or by combining qualitative insights with quantitative assessments of service performance. Further development of process-based governance indicators also represents an important avenue for advancing the evaluation of public administrative services.

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