Research Article

Analysis of the Utilization of the Online Mandatory Corporate Employment Report Platform in Compliance with the Implementation of Employment Norms in South Sulawesi Province

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Abstract.

The Mandatory Employment Report Platform (WLKP) is one of the digital innovations in employment supervision developed by the Ministry of Manpower of the Republic of Indonesia. The Corporate Employment Reporting Mandatory Platform has been used in Indonesia since 2017 to increase transparency in monitoring the company's compliance with labor norms. This study aims to analyze the use of the online WLKP in South Sulawesi Province in the hope of providing input related to better employment governance policies in the future. The research method used is mixed methods (descriptive-qualitative and quantitative). The total company population in this study is 40,867 companies and 27 informants (10 labour inspectors, 16 company administrators, and 1 WLKP admin). The results of the study show that the percentage of compliance with companies related to WLKP online in South Sulawesi Province for 2022 is 2.8%, in 2023 as much as 9.45%, in 2024 as much as 10.2%, and at the end of April 2025 as much as 14.43%. Of course, this achievement is still categorized as very low in its utilization. The online WLKP platform has helped in making it easier for labor supervisors to conduct inspections; however, there are still obstacles experienced by companies in terms of socialization, data accuracy, company responsiveness, digital infrastructure, and system integration. The recommendations include increasing capacity for users, especially labor inspectors and the company in the form of WLKP technical guidance, adding features and integration with a wider system, and enforcing legal sanctions for employers who have not complied.

Keywords: WLKP platform, OSS, corporate compliance, labor norms, labor inspectors

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1. Introduction

The government has a great responsibility in providing good, quality, effective and efficient services in order to meet the needs of its people. Good service can increase public satisfaction, so they are more likely to be willing to comply with norms or regulations and policies. According to [1] the administration of government is said to be good if the services provided are oriented to the interests of the community. Good and quality service has implications for satisfaction to the community, because

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the community directly assesses the performance of the services provided. According to Hayat, the indicator of community satisfaction is a benchmark for the success of government administration.

Good service is of course a service that is supported by adequate public service infrastructure and capable innovation. As Shapiro [2] says, innovation capabilities will allow an organization to perform all its activities with optimal performance, which typically requires processes, human resources and technology. Especially in the current technological era or in the e-government era, the government has an obligation in providing information and communication technology to improve the efficiency and quality of services. According to CEPA [3] that technology and e-government are government enablers that will have a more efficient, transparent, participatory and accountable effect. The implementation of the e-government strategy encourages new forms of service delivery, leadership, transformative public-private partnerships, and participatory processes among various sectors. Opportunities provided by ICT use strategies to increase government responsiveness include: 1) reducing costs and benefits due to efficiency, 2) improving the quality of public services delivered to the business sector and customers from the community, 3) creating clean governance, 4) improving the quality of decision-making and 5) promoting the use of ICT to the community. According to the World Bank, UNDP, and IMF, E-Government means a government that uses technology, especially Website-based applications to improve government access and services, both to the public, business partners, employees, and other governments [3].

In Indonesia, the practice of e-government has also been implemented as done by a number of other Asean countries such as Singapore. The implementation of e-government with a technology-based system to make it easier for the wider community to access information easily as well as the government in providing public services. The central government has established the Ministry of Communication and Information (Depkominfo) to carry out the availability of communication and information infrastructure facilities so that they can be accessed and read quickly by government agencies or institutions in the Territory of the Republic of Indonesia. With the existence of the government portal infrastructure in question, it can be used as a guideline to regulate a number of agencies both at the central and regional levels in its utilization. For example, the Ministry of Manpower of the Republic of Indonesia has developed a corporate employment reporting system with the online WLKP platform.

In Singapore, the development of Information and Communication Technology egovernment has been carried out since 1980, in contrast to Indonesia in supporting the implementation of e-government, which is only included in the 2015-2019 RPJMN. Singapore is among the countries with the highest scoring online service component. This shows that the level of speed and capability in the development of e-government is significantly faster and more efficient compared to other countries [4]. In relation to the use of e-government in Indonesia, especially the use of the WLKP platform developed by the Ministry of Manpower of the Republic of Indonesia, the use of which still has a number of obstacles or obstacles in its achievement.

South Sulawesi as one of the provinces in the central part of Indonesia is an area with developing industries both in the service, agriculture, manufacturing and other sectors which certainly have the potential for violations of labor norms that need to be digitally supervised. One of the violations of labor norms that are still widely committed by business actors in this region is not reporting the condition of their companies through the Mandatory Employment Report mechanism as stipulated in the Law of the Republic of Indonesia Number 7 of 1981 concerning Mandatory Employment Reporting of Companies, then further regulated in the Regulation of the Minister of Manpower of the Republic of Indonesia Number 18 of 2017 concerning Procedures for Mandatory Reporting of Employment in Companies in Network, jo Regulation of the Minister of Manpower of the Republic of Indonesia Number 4 of 2019 concerning Amendments to the Regulation of the Minister of Manpower of the Republic of Indonesia Number 18 of 2017. The purpose of these regulations is of course made in order to create transparency, support the planning and development of company policies.

Currently, company data reporting is through the Mandatory Corporate Employment Report (WLKP) mechanism which has been carried out digitally since 2017 which previously reported manually. The digitalization innovation of the Mandatory Corporate Employment Report (WLKP) platform is an innovation in labor supervision developed by the Ministry of Manpower of the Republic of Indonesia to make it easier for business entities to carry out their obligations and make it easier for labor inspectors to monitor company compliance in the implementation of labor norms in Indonesia. It's just that in the implementation in the field, it turns out that there are still many companies that have not carried out their obligations or still have many obstacles in their implementation. Especially in South Sulawesi Province, facts show that for the South Sulawesi province area, since the mandatory mechanism for reporting company employment on-line was carried out from 2017 to April 2024, only about 10 percent of companies reported out of the total 40,867 existing companies.

In Indonesia, the supervision is carried out by the field of labor inspector at the Provincial Manpower Office with the appointment of 1 (one) personnel by the Ministry of Manpower of the Republic of Indonesia as the operator/admin of the Mandatory Corporate Employment Report (WLKP) *on-line*.

2. Method

The method used in this study is descriptive-qualitative, which is research conducted to determine the value of independent variables, either one or more variables (independent) without making comparisons or connecting one variable with another [5] and descriptive-quantitative (statistical-descriptive), which is statistics that function to describe or provide an overview of the object being studied through sample or population data as it is, without analyzing and making conclusions that apply to the public [5]. The data collection techniques in this study are by interview techniques with interview guidelines to obtain primary data and by accessing the WLKP platform system on the online WLKP dashboard of the Ministry of Agriculture of the Republic of Indonesia (www.kemnaker.go.id) to obtain secondary data. There are 3 (three) groups of informants that will be used as samples in the interview: (1) a group of 10 (ten) labor supervisors as informants or as many as 20% of the 51 (fifty-one) labor supervisors in South Sulawesi in 2025 spread across 4 Labor Supervision UPTDs (UPTD Region I Pare-pare City, UPTD Region II Palopo City, UPTD Region III Watampone Regency and UPTD Region IV Bulukumba Regency) and 1 (one) field, namely the field of labor supervision in the office of the South Sulawesi Provincial Manpower and Transmigration Office (Disnakertrans Prov. South Sulawesi in numbers, 2025). (2) a group of 16 (sixteen) informants from the company's management (4 micro-scale companies, 4 small-scale companies, 4 medium-scale companies, 4 large-scale companies) from each company-scale are taken 2 companies that have reported WLKP and 2 companies that have not reported WLKP, and (3) the group of online Corporate Manpower Reporting Administrators (WLKP) that has been appointed by the Ministry of Manpower of the Republic of Indonesia as many as 1 (one) person.

So this study wants to find out the percentage of companies that have complied in the implementation of employment norms from the use of the Mandatory Corporate Employment Report (WLKP) platform in the network that has been developed by the Ministry of Manpower of the Republic of Indonesia since 2017. In addition, this research wants to find out the factors or obstacles faced by the company and by the labor

supervisor in the use of the online Mandatory Company Employment Report Platform (WLKP) as well as recommendations that can be given in improving the use of the WLKP platform so that the South Sulawesi provincial government, especially the South Sulawesi Provincial Manpower and Transmigration Office, can more easily monitor and Controlling the Company's compliance in the implementation of employment norms.

3. Results and Discussion

3.1. Result

3.1.1. Overview of Mandatory Employment Report Application on-line

Online Mandatory Employment Reporting (WLKP) is a company's obligation based on Law of the Republic of Indonesia Number 7 of 1981 concerning Mandatory Employment Reporting in Companies. This provision is technically regulated in the Regulation of the Minister of Manpower of the Republic of Indonesia Number 18 of 2017 concerning Procedures for Mandatory Reporting of Companies in the Network, and Regulation of the Minister of Manpower of the Republic of Indonesia Number 04 of 2019 concerning Amendments to the Permenaker of the Republic of Indonesia Number 18 of 2017 concerning Procedures for Mandatory Reporting of Employment in the Network. The obligation is related to reporting employment data to the Ministry of Manpower through the Ministry of Manpower's online system, namely www.kemnaker.go.id. So the platform used is a portal or Kembaker.go.id website, where business entities or companies can register then fill out the available forms and report them periodically (1 time a year). The purpose of the online WLKP is of course made in order to simplify the company reporting process, can provide accurate and structured data to the government for monitoring and supervision by Indonesian Manpower Supervisory employees and can increase transparency and accountability of companies in terms of employment.

In the Law of the Republic of Indonesia Number 7 of 1981 concerning Mandatory Employment Reporting Companies (WLKP) and its implementing regulations, it is explained that: "Based on the provisions of Article 9 of Law Number 7 of 1981 concerning Mandatory Employment Reporting in Companies jo. Regulation of the Minister of Manpower of the Republic of Indonesia Number 18 of 2017 concerning Procedures for Mandatory Employment Reporting in Companies in the Network, Article 5 paragraph (1) that "The Entrepreneur or Management is obliged to report online,

when: (a). After establishing, re-running, or transferring the Company; or (b) before moving, terminating or dissolving the Company", and ayat (3) that "In addition to reporting as intended in paragraph (1), the Entrepreneur or Management is obliged to report periodically every 1 (one) year in December. Employers or administrators who do not fulfill the obligations as referred to in article 5 paragraph (1) and paragraph (3) of the Regulation of the Minister of Manpower of the Republic of Indonesia Number 18 of 2017 concerning Procedures for Mandatory Employment Reporting in Companies in the Network, are subject to sanctions in accordance with article 10 paragraph (1) of the Republic of Indonesia Law Number 7 of 1981 concerning Mandatory Employment Reporting in Companies. In terms of compliance with the Normative related to Mandatory Employment Reporting in the Company, it is the company's obligation to immediately conduct a Mandatory Employment Reporting in the Company (WLKP) online (online) with an address http://wajiblapor.kemnaker.go.id,

The online Mandatory Corporate Employment Report (WLKP) flow can be done through:

- 1). Sisnaker is an Employment information system through the URL address www. kemnaker.go.id. With the groove as shown in chart 1 image below:
- 2). Online Single Submission (OSS) is an electronically integrated business licensing system designed to simplify and speed up the business licensing process in Indonesia with a flow like the chart 2 below:

For companies that register through oss.go.id after successfully obtaining the NIB (Business Identification Number), automatically the company data that has been entered into the OSS will enter the WLKP, so the company only needs to activate the company account and complete the company's conditions in accordance with Law Number 7 of 1981 by the company clicking on the link in the company's email and then creating an account at the system.

Before filling in the process of filling out the Mandatory Employment Report in the Network, users should prepare a number of supporting data, including: (1) The name of the account manager in the online WLKP reporting where the name appointed must already have an e-KTP and an active email and it is recommended that it is not a general company email, (2) The last Mandatory Employment Report Document (WLKP) if it has been reported manually last (3) Company identity, that is, if you are going to report a branch company, you must know the licensing number and the Central TDP number or NIB according to what has been entered by the central company, (4)

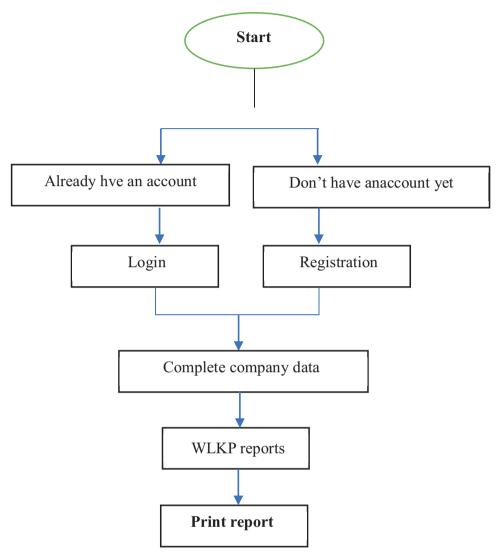


Figure 1: The online Mandatory Corporate Employment Report (WLKP). Source: WLKP guidebook of the Ministry of Agriculture of the Republic of Indonesia.

License letter, for example SIUP and the like, (5) Company Registration Certificate (TDP/Business Identification Number (NIB), (6) Corporate Taxpayer Identification Number (NPWP), (7) BPJS Employment Number and BPJS Kesehatan Number, (8) Deed of company establishment, (9) Employee data which includes NIK, full name, gender, date of birth, position code and position name, education, status (PKWT/PKWTT), address and disability information or not.

Below is the front page of an example of the form of the online WLKP filling out report (Figure 1):

Through OSS.go.id

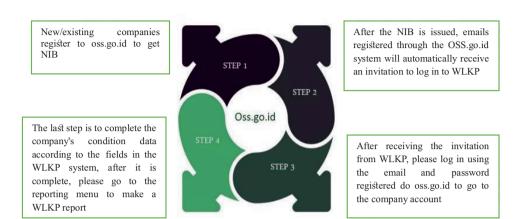


Figure 2: Online Single Submission (OSS). Source: WLKP guidebook of the Ministry of Agriculture of the Republic of Indonesia.

3.1.2. Number of Companies in South Sulawesi in 2025

The following is the number of companies/business entities in South Sulawesi province that were drawn from Online Single Submission (OSS) data on April 27, 2025 as many as 40,867 with groupings based on company scale as follows:

1) Micro Enterprises: 37,427

2) Small Enterprises: 1,658

3) Medium-Sized Enterprises: 1,328

4) Large Companies: 454

3.1.3. Number of Workers in South Sulawesi in 2025

The following is the number of workers working in companies or business entities in the province of South Sulawesi, which was drawn from the Online Singles Submissiosion (OSS) data on April 27, 2025, amounting to 221,606 with the following grouping by gender:

1) Male: 162,874

2) Female: 58,732

BENTUK LAPORAN

Sebagaimana dimaksud pada Pasal 6 ayat (2) Undang-undang 7 tahun 1981 tentang Wajib Lapor Ketenagakerjaan di Perusahaan No. Pelaporan: 999999999999999999

A KEADAAN PERUSAHAAN

a. Kode Pendaftaran:	0101123110101010100101001
b. Nama Perusahaan:	PT. Angin Ribut Banget
c Alamat Perusahaan:	Jl. Angin Ribat Bgangetr
d. No Telp/Fax:	00000000000
e. Kode Pos:	
Jenis Usaha:	Industri, Angin Ribut
a. Nama Pemilik Perusahsan:	PT. Anging Ributi
b. Alamat Pemilik Perusahaan:	JL, Jl. Angin No. 10. di Angkasa
a. Pendirian Perusahaan:	Tanggai Bulan Tahun
b. Nomor Akte Pendirian:	11 0 1 0 2 5
c. Perpindahan Perusahaan:	Tanggal Bulan Tahun

Figure 3: WLKP filling out report.

3.1.4. Number of Companies That Have Reported Mandatory Employment Reporting (WLKP) Online

The following is the number of companies/business entities that have reported their Mandatory Employment Reporting Officers online based on checking reporting data on April 27, 2025 and based on the South Sulawesi Province Online WLKP Admin Report as follows:

1) In 2022: 540 out of 23,800 companies registered in the OSS system

2) Year 2023: 3,805 out of 40,206 companies registered in the OSS system

3) Year 2024: 4,150 out of 40,725 companies registered in the OSS system

4)" By the end of April 2025 : 5,896 of the 40,867 companies registered in the OSS system

So from 2022 to April 2025, out of 40,867 companies registered with the OSS, there are only 5,896 companies that report WLKP online.

3.1.5. Number of Companies That Have Not Reported Mandatory Employment Reporting (WLKP) online

The following is the number of companies/business entities that have not reported their Mandatory Employment Reporting Officers online based on checking reporting data on April 27, 2025 and based on the South Sulawesi Province Online WLKP Admin Report as follows:

1) Year 2022: 23,260 Companies registered in the OSS system

2) Year 2023: 36,401 companies registered in the OSS system

3) Year 2024: 36,575 companies registered in the OSS system

4) By the end of April 2025 : 34,971 companies out of 40,867 companies registered in the OSS system

3.2. Discussion

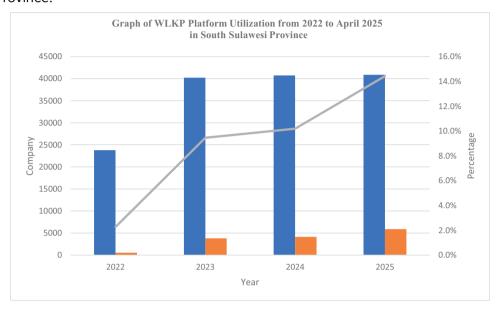
3.2.1. Percentage of the Number of Companies registered in OSS that have taken advantage of the online WLKP Platform

Based on these data and facts, the use of the online Mandatory Employment Reporting Platform (WLKP) by a number of business entity companies located in the South Sulawesi province area is still very low. The percentage who have used the online WLKP Platform in order to see compliance with the implementation of labor norms by companies in South Sulawesi Province can be seen in the details of the table.1 below:

TABLE 1:

	Year	Numbers of Company in OSS System	Numbers of Companies' Registered	Percentage (%)
1.	2022	23.800	540	2,8
2.	2023	40.206	3.805	9,45
3.	2024	40.725	4.150	10,4
4.	April 2025	40.867	5.896	14,4

From the details of the table above, it can be seen in graph 1 below regarding the increase in the use of the WLKP Platform from 2022 to April 2025 in South Sulawesi Province:



From the table/graph 1 image above, it is clearly illustrated that the level of utilization of the online WLKP platform has not been adhered to as expected by the government, both the central government and the provincial government. We can see that in 2022 with the number of companies as many as 23,800 registered in the OSS, only 540 or 2.8% of companies reported their employment data. In 2023, with 40,206 companies registered in the OSS, only 3,805 or 9.5% of companies reported employment data. In 2024, with 40,725 companies registered in the OSS, only 4,150 or only 10.4% of companies will report employment data. Then until the end of April 2025 with a total of 40,867 companies registered in the OSS, only 5,896 or only 14.4% of companies have reported employment data.

3.2.2. Percentage of Companies Registered in OSS That Have Not Utilized the Online WLKP Platform

Based on these data and facts, the use of the online Mandatory Employment Reporting Platform (WLKP) by a number of business entity companies located in the South Sulawesi province area is still very low. The percentage that has not yet utilized the online WLKP Platform in order to see compliance with the implementation of labor norms by companies in South Sulawesi Province can be seen in the details of the table.2 below:

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No	Year	Numbers of Company in OSS System	Numbers of Company Have not Registered	Percentage (%)
1.	2022	23.800	23.260	97,2
2.	2023	40.206	36.401	90,55
3.	2024	40.725	36.575	89,6
4.	April 2025	40.867	34.971	85,6

From the details of the table above, it can be seen in graph 2 below regarding the number of companies that have not reported the use of the WLKP Platform from 2022 to April 2025 in South Sulawesi Province:

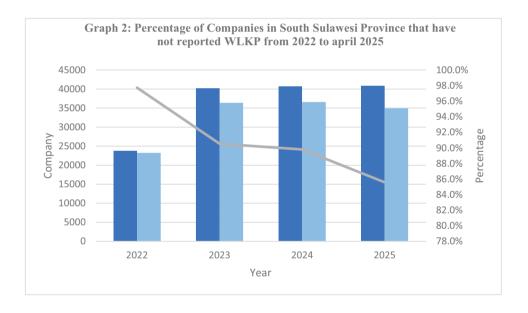


Figure 4: Percentage of Companies in South Sulawesi Province that have not reported WLKP from 2022 to April 2025.

From table /graph 2 above, it can be seen that in 2022 there are still 23,260 companies or 97.2 percent of companies that have not used the online WLKP Platform. In 2023, there are still 36,401 companies or 90.55 percent of companies that have not taken advantage of the online WLKP Platform. In 2024, there will still be 36,575 companies or 89.6 percent of companies that have not used the online WLKP Platform. And until the end of April 2025, there are still 34,971 companies or 85.6 percent of companies that have not taken advantage of the online WLKP Platform

3.3. A number of obstacles faced in the use of the online WLKP Platform

Based on the results of interviews with a number of labor supervisors and from the company, including WLKP admins, a number of obstacles or obstacles were found as follows:

- 1) The Mandatory Employment Report website cannot be opened;
- 2) Unable to create an Employment Reporting Mandatory account because the NIK has been registered;
 - 3) No Verification code appears/is sent in the email/Mobile Phone Number;
- 4) In the company registration process, the Business Identification Number (NIB) has been registered beforehand;
- 5) In the process of filling in the mandatory employment reporting data, namely at the stage of labor input, the company has difficulty choosing a position code.
 - 6) In the process of importing labor by importing data, labor imports often fail.
- 7) Often constrained by the input system of the NPP Number (Company Registration Number) of BPJS Ketenagakerjaan.
- 8) The WLKP admin/manager at the Company moves duties or stops working so that the account cannot be accessed by the newly appointed admin.
 - 9) Low company response.
 - 10) Lack of funding/budget in increasing the utilization of the WLKP Platform.
- 11) Weakness in the application of legal sanctions for companies that have not complied with Law Number 7 of 1981 concerning Mandatory Employment Reporting Companies and its implementing regulations.

3.4. The Role of Manpower Supervisors in Adopting WLKP for Companies

The Manpower Supervisor has an important role in the implementation of Law Number 7 of 1981 concerning Mandatory Employment Reporting of Companies. A number of roles of employment supervisors include:

- 1. Supervising business entities to ensure compliance with Law Number 7 of 1981;
- 2. Conducting guidance for business entities to increase awareness and compliance with Law Number 7 of 1981

- 3. Conducting socialization to Business Entities about the importance of online WLKP and how to use it.
- 4. Provide guidance to business entities that have difficulties in using the online WLKP.
- 5. Conducting an audit of business entities in order to ensure that the company has fulfilled its employment reporting obligations.
- 6. Monitoring business entity compliance in reporting employment conditions online.
- 7. Evaluate the effectiveness of the online WLKP and provide recommendations for improvement if necessary.
- 8. Taking legal action against business entities that do not comply with the obligation to report employment

From a number of the roles of the labor supervisor above, we can state that the labor supervisor has a great role in adopting the implementation of the use of the Company's Mandatory Employment Report, so that it can increase compliance with a number of labor norms, be it wage norms, social security norms, working time and rest time (WKWI), labor relations norms, occupational safety and health (K3) norms and other labor norms.

Of course, this role has not been fully actionable, especially for the labor sinspectore of the South Sulawesi Province work area due to a number of obstacles faced such as: 1) limited resources, such as limited budgets to conduct coaching or socialization related to online WLKP, the number of personnel that is not proportional to the number of companies, and limited facilities; 2) the complexity of labor laws and regulations; 3) lack of cooperation from companies or workers; 4) information technology limitations; 5) Safety risks during supervision; and 6) there is still a lack of training and capacity building related to the Mandatory Platform for Corporate Employment Reporting in the network.

3.5. A number of efforts that can be made to increase the use of the online WLKP Platform

Starting *an* e-Government cannot be done if it is not prepared by prioritizing the commitment of regional leaders as outlined in the policy and implementation of the government who wants to shift from a *face-to-face government to an interface*, so to start it must start with a strategic policy (Sangkala, 2016). Based on the results of

interviews with a number of labor supervisors and from the company including WLKP admins, from the existing facts, the author recommends a number of things that can be done in improving the use of the *WLKP* Online *Platform* as follows:

- 1) The South Sulawesi Provincial Manpower and Transmigration Office to encourage the acceleration of the implementation of the Mandatory Online Employment Report by carrying out Technical Guidance Activities (Bimtek) for Mandatory Employment Reporting in the network (Online) in collaboration with various parties, both with the Regency/City Regional Government and with the HRD Community throughout South Sulawesi, related to consulting services if there are companies that want to know the procedures/procedures and obstacles in Filling out the Mandatory Employment Report Online.
- 2) The South Sulawesi Provincial Manpower and Transmigration Office to provide recommendations to the Ministry of Manpower as the manager of the Mandatory Employment Report System in the Network/Online, as follows:
- (1). Filter menus are indispensable in grouping companies with the desired business field category or data so that they can be presented according to the desired data.
- (2) The Statistics Menu to see the summary of the Number of Company Regulations, PKB, Labor Unions/Workers, Disabilities, the Number of PKWT and PKWTT in each City Regency, cannot be accessed as usual, considering that this data is very important in making future policies.
 - (3) Added the Foreign Worker Data Menu to the labor column.
 - (4) Addition of Work Accident and Occupational Disease Report Menu.
- (5) The Statistics Menu to see the summary of the Number of Company Regulations, PKB, Labor Unions/Workers, Disabilities, the Number of PKWT and PKWTT in each City Regency, cannot be accessed as usual, considering that this data is very important in making future policies.
 - (6) Integration with other wider systems
- (7) The increase in the number of WLKP Admins and the labor supervisor should also play the role of WLKP admin or operator or have access to open a WLKP account based on their work area.
- (8) Increasing the capacity of WLKP admins and labor supervisors in providing guidance to companies.

- (9) Enforce the application of criminal law sanctions for entrepreneurs who have not reported the company's condition through the Mandatory Corporate Employment Report mechanism in the network.
- (10) Creation of a roadmap/pilot model for the convenience and expansion of the WLKP.

From a number of these recommendations, of course, this is in line with what Sangkala conveyed in his book entitled "Dimensions of Public Services (2016:91-92) that there are a number of successful tips in implementing e-government: (1) E-readiness, which is the ability to assess the ability of the community to recognize and master electronics because E-Government is based on ICT; (2) raise and build awareness between the public and business actors to be willing to use electronics when the government wants to use e-government as its service base; (3) thinks small, be agile and fast, meaning that starting E-Government can be done with things that can be reached both in terms of human resources and infrastructure, then do the things that are most needed or related to the needs of the community; (4) encourage every element of implementation in the government to be able to collaborate to increase efficiency and effectiveness in the implementation of E-Government; (5) Invest in human capital development, meaning investing in the field of human resources, especially related to ICT-based knowledge and skills; (6) Build sensitivity to the implementation of E-Government based on technology that is already owned or mastered by stakeholders; (7) adopting a holistic and comprehensive approach that is equipped with a clear vision and strategy to overcome obstacles and challenges to ever-changing change, and (8) preparing to be able to manage knowledge and change.

Sangkala (2016: 93-94) further explained that there are a number of appropriate methods to implement E-Government, namely: 1) the development of E-Government must be related to the development priorities needed by the community; 2) pay attention to the aspects of efficiency and effectiveness; 3) availability of funding; 4) changes to employee skills and culture; 5) cross-operational coordination ability, avoiding duplication and meeting user expectations; 7) the availability of information technology infrastructure; 8) the commitment of the executive and political leaders in the long term; 9) public involvement in the development of E-Government; 10) development of human resources and technical infrastructure; 11) cooperation with various parties; 12) conduct monitoring and evaluation; 13) creating the perception that E-Government can provide added value to society; 14) Easily accessible in terms of time, cost and skills required; 15) Provide a sense of security and privacy for users.

Increasing the capacity of WLKP admins and labor supervisors in providing WLKP guidance to companies that have not complied with reporting is certainly one of the solutions. Improving the quality of human resources will be very influential in achieving the successful implementation of WLKP norm compliance. This is in line with what Bryant & white (in Tang, 2024:129), stated that there are four aspects contained in human resource development, namely emphasizing capacity, which is an effort to improve the capabilities and energy needed to make changes.

4. Conclusion

Based on the results and discussion above, it can be concluded as follows:

- 1) The percentage of corporate compliance related to WLKP in South Sulawesi Province for 2022 is 2.8%, in 2023; as much as 9.45%, in 2024; as much as 10.2% and at the end of April 2025 as much as 14.43%.
- 2) The WLKP platform has helped in making it easier for labor inspectors to conduct inspections, but there are still obstacles experienced by companies in terms of socialization, data accuracy, and company responsiveness and/or the company's compliance with applicable laws, including digital infrastructure, and system integration.
- 3) The recommendations given include increasing capacity for users, especially labor inspector and the Company in the form of technical guidance for filling out the WLKP, the need for additional features and integration with a wider system, the provision of strict sanctions for companies that fail to comply with the implementation of mandatory labor reporting norms and the need for a roadmap or pilot model to make it easier to expand the scope of WLKP.

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