

WHO SUPERVISES THE SUPERVISOR

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WHO SUPERVISES THE SUPERVISOR Study in Indonesian Government Organization Environment

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ABSTRACT

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The Unitary State of the Republic of Indonesia (NKRI) wants to realize the duties and goals of the state as stated in the Preamble of the 1945 Constitution. For that reason, the government prepares the budget every year. For the effectiveness of budget execution, the government needs oversight function, both at central government level and at local government level.

Supervision is one of the fundamental functions of management. The purpose of supervision is to ensure the results of work in accordance with predefined standards or plans. The types of surveillance conducted are internal and external government supervision. Monitoring problems occur within Indonesian government organizations because there are so many supervisory agencies whose tasks are almost the same. Thus the possibility of a conflict of interest among all the supervisors, because of the main tasks, functions, and authority blurring, among them. Related to this, the authors are interested to write the title "Who Oversees Supervisor" Study In Governmental Organizations in Indonesia.

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The formulation of the problem in this paper is how the implementation description of the supervisory function within the government organization, what factors impeded the implementation of the supervisory function and who should oversee the supervisor within the government organization?

The results of this paper is expected to be useful on the theoretical level as well as normative and practical level. The writing method in study of this paper is the writing design with a qualitative descriptive approach that illustrates data and information of all normative and factual phenomena with the aim to obtain meaning that can be understood constructively.

The result of the research shows that the implementation of supervisory function in government organization has not run optimally, there are many factors causing the weakness of supervision from inside the supervisor as well as from unclear work plan or supervision standard. Furthermore, in government organizations there is no individual or supervisory institution that is free from supervision.

Based on the above conclusions, in order to effectively and efficiently supervise the function of the supervision within the Indonesian government, it is necessary to re-regulate in a law regulating the guidelines on the division of tasks, responsibilities, authorities and cooperation and coordination relationships for all future regulatory agencies. To reduce and prevent corruption in government organizations in the future, it is necessary to develop a sustainable long term ethical character, through educational programs since young children.

Keywords: Controlling Standards, Internal Controlling, External Controlling, Corrective Action

I. Introduction

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The purpose of the state as stated in the fourth paragraph of the Preamble of the 1945 Constitution is to protect the entire nation of Indonesia and the entire blood of Indonesia, promoting the general welfare, the intellectual life of the nation and participate in implementing the world order based on eternal peace and social justice.

In general, the Unitary State of the Republic of Indonesia (NKRI) can be described as follows: including the Archipelago State located between the Asian continent and the Australian continent, with an area of 5.193.250 km² consisting of 17,508 islands of archipelago from Sabang to Merauke (Sukaya, et al, 2007).

The government area consists of 34 provinces, 514 Regency / cities, 7024 districts, 81,626 villages. Based on the division of government affairs, the central government established ministries and agencies as the helper for the president and the regional

government established the regional apparatus organization (OPD) as the helper for Regional leader and elements of the Regional Legislative Assembly (DPRD) and the auxiliary elements of the DPRD, namely Regional Secretary, legislative Secretary, Regional Inspectorate (ITDA), institution and agency and District (PP No. 18 of 2016).

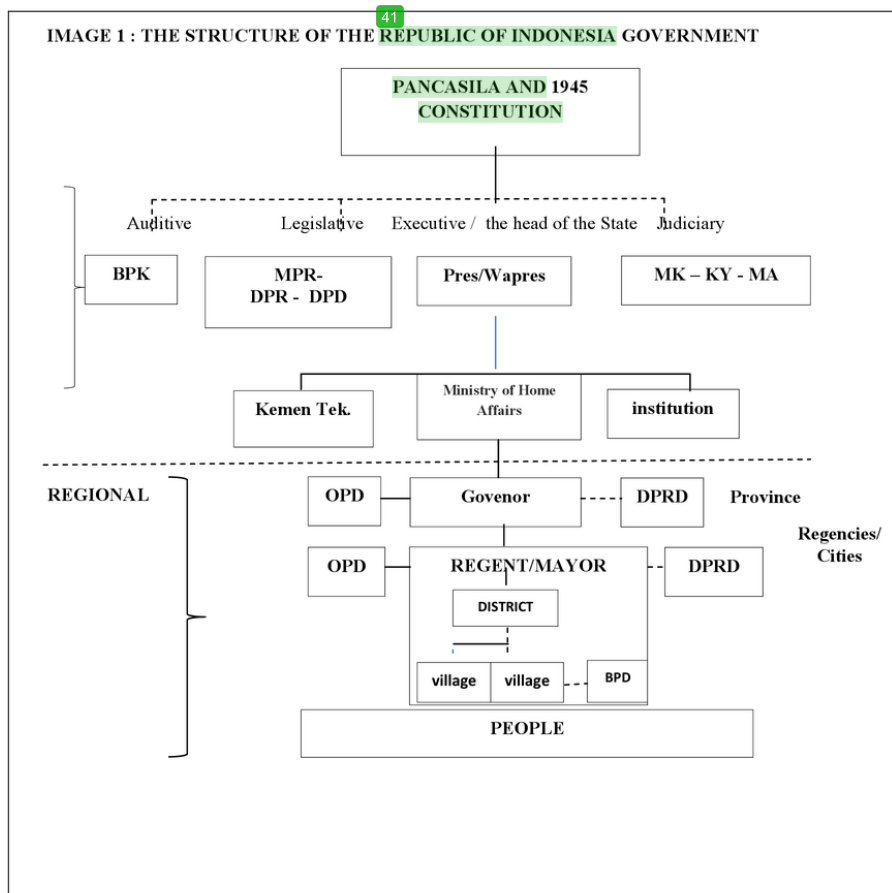
The population of Indonesia in 2014 is 252.20 million people (BPS 2014) with an estimated growth of 1 to 2 percent each year with many tribes, regional languages and six major religions: Islam, Protestant Christianity, Christian Catholicism, Buddhism, Hindu and Kong Fuchu. So the Indonesian people are bhineka (diversity).

The structure of the state administration after the amendment of 1945 Constitution nationally consists of the executive elements, namely: President and Vice President and their aides, the legislative elements consist of: MPR, DPRD and DPD, auditor or inspector: Supreme Audit Agency

Executive and judicial elements consist of: Constitutional Court (MK), Supreme Court (MA) and Judicial Commission (KY). The state institutions are equal, related, mutually *check and balance* one with the other according to their respective functions. Many institutions under the executive authority such as ministries and institutions, TNI, Police, economics such as State Owned Enterprises (BUMN), and other adhoc commissions. The State of Indonesia Government determines the state organs in organizing the system of state government based on the ideology of Pancasila and the constitution of the 1945 Constitution.

Indonesia as a *rule of law* has a history of seven presidential changes since 1945 until now. The seventh president of the Republic of Indonesia now is Djoko widodo and his Deputy is Jusuf Kalla. The President is the head of Daily government and once the head of state, the period 2014-2019.

In relation to the above description, the constitutional structure and government of the Republic of Indonesia after the amendment of the 1945 Constitution ranging from the level of central government to the level of regional government in general can be described as follows:



the central government in addition to guidance also conducts supervision of local governments in stages (central-provincial-regency / municipality).

So great is the Indonesian government organization, from the central to the regional level including the villages, so

that required communication, coordination and intensive cooperation and strong commitment in implementing the vision and mission of the president and vice president and national development plans that have been established.

Although all government organizations at both the central and regional



levels have one of the fundamental management functions of controlling, the performance of the organization is not always appropriate, but there is abuse of authority for the interests of individuals and groups, so that the achievement of the state's objectives also experience obstacles. For example, the results research of Gamawan Fauzi's (2014) indicate that "The legal status of Head of region and vice most of them have status as suspects and defendants. The number of accused persons has been 234 persons, while 76 others are still under investigation as witnesses. "Thus more than 50% of Head of region and vice abuse their authority. Similarly, according to MI (Media Indoensia) report dated December 13, 2017, on page 9, it was stated that "Jokowi expressed his inexplicability, from time to time corruption continues to happen, whereas many officials have been arrested and imprisoned. For the last 13 years, from 2004 to 2017, Jokowi mentioned that there are at least 12 governors and 64 regents / mayors who are caught in corruption cases. The figure has not yet calculated the perpetrators of corruption in the DPR, DPRD, of 25 ministries and agencies".

In order to build Indonesia from the sideline by strengthening the regions and villages within the framework of the Unitary State, the Government establishes: the Ministry of Village, the Development of Disadvantaged Regions and Transmigration (KDPDRT). With the existence of KDPDRT, it can be said that almost all institutions both central and local have an interest in the village. The number of bureaucratic organization of village counselors, will have an impact on the unclear accountability of village fund management that has been rolled out since fiscal year 2015. Related to that, the headline on Kompas August 9, 2017 stated that "Village Fund Program Responsible Unclear" ... even not yet there is clarity as to who is responsible for all village funding programs, from planning, implementation, to supervision in the field. "As it is known that village fund transfers are sourced from APBN, from year to year it is increasing. Planned village funds throughout Indonesia budget year 2018 of approximately Rp. 60 trillion. Given the insufficiency of the village fund program responsibility, the supervisory and inspection function will be ineffective, thus risking the state financial leak.

In addition, communication problems, coordination and cooperation in the field of supervisory functions are becoming more complex, due to the large number of internal and external government oversight institutions. It is worth noting from the competent authorities about the conflict of interest between the House of Representatives and the Corruption Eradication Commission (KPK) which are both regulatory agencies,

which in around June 2017 the House of Representatives form the Special Committee (Pansus) Rights Questionnaire on the KPK, then summoned the KPK, for the Hearing Meeting (RDP), because the performance of the KPK is not in accordance with the legislation, but the KPK leader never responded to the Special Committee Right inquiry on the KPK. KPK holds that the questionnaire should be addressed to the executive in this case is the president based on the 1945 Constitution.

In governmental organizations structured hierarchical structural positions and also functional supervisory positions. Managerial oversight or supervision of direct supervisors or supervision inherent and supervision of government functional supervisory apparatus has been implemented since New Order era (*New Era*) until now, but apparently the result is not optimal.

In connection with the identification of the above problem, it can be expected that the implementation of supervisory function within the government organization is weak, so the writer is interested to write with the title "Who Supervises Supervisor, Study in Indonesian Government Organization Environment". Government organizations have broad and narrow meaning. Government organization in the broad sense includes all state institutions in the field of executive, legislative, inspective and judicial power. Because of the limitations of authors, the concentration of this paper is a government organization in the field of executive power ranging from the central to the regional level. What is meant by the Organization of government herein is all organizations with hierarchical authority systems, from central to local levels, requiring a number of resources, financed from APBN and / or APBD, which are officially regulated under legislation, in order realizing the purpose of the Republic of Indonesia.

The formulation of the problem in this paper is how the description of the supervisory function implementation within the government organization, what factors impeded the implementation of the supervisory function and who should supervise the supervisor within the government organization?

The purpose of this paper is to know the description of the supervisory functions implementation, description of the factors causing the weakness of supervision and how the picture of who should supervise the supervisors in the environment of Indonesian government organizations. The results of this paper is expected to be useful on the theoretical level as well as normative and



practical level. Writing Methods in this study is a writing design with a qualitative descriptive approach that describes data and information from all normative and factual phenomena with the aim to get the meaning of the supervisory functions implementation within government organizations.

Supervisory Function Library Overview

An organization is a collection of people who work together to achieve common goals. Organization and management are an integral whole. The organization shows the structure, but management shows in its mobile state, so management has a function. Management is a tool to achieve the common goals of the organization.

Terry argues that the fundamental functions of management are: *Planning, Organizing, Actuating, and Controlling* abbreviated with POAC which is an integral whole. The four fundamental functions of management in the management process should relate the function of each other simultaneously and integrated in order achieve optimal organizational goals and objectives. Each function relates and interacts with one to another, so it can be called a system.

Systems in the narrow sense are ways, methods, procedures or rules. Buyung (1986: 4) gives a sense of the system in the broad sense that the System is a combination of a group, a set or series of parts, elements or elements interconnected, interconnected and interdependent, into a unified whole, whole or integrated, or a totality, an entity and a unity that has a specific purpose, function or output.

The fundamental function of management as a system, can be likened to or described as a house building, which consists of foundation components, building poles and roof of the building.

The *Planning* function determines the direction to which the organization goes, what goals and objectives relate to problem solving, to be achieved within a given time. As the foundation of the building, he determined the sturdy of the building. Plans are made, must meet the requirements of good planning.

Organizational functions as a building pole is an attempt to organize an organizational structure, such as the size of the slender or slender organization, the whole factor or component of the building to be able to walk / work on the plan / foundation that has been set.

Actuating function to ensure programs and activities achieve desired goals and objectives, likened to supporting pillars for buildings, able to stand upright, and function properly.

Controlling functions to ensure the achievement of the goals and objectives of the program and activities as appropriate. In this

case can be likened to the roof of the building, if the roof of the building leaked then all the factors and components of the building will suffer damage and weakness, eventually over time collapsed house building. Similarly, the standard of supervision should be clear and measurable (not causing different interpretations among supervisors), because of unclear and multi-interpretation control standards, it can lead to conflict among supervisors or leaders, especially in organizing organizational performance evaluations.

Implementation of the *controlling* function, should produce a supervisory report. Supervision reports are submitted to top management, to take corrective actions, whether the action are positive (*rewards*) which are rewards or actions that are negative (punishment), namely the provision of punishment penalties to the programs and activities implementers.

Meaning Objectives and Principles of Supervision

Several meanings of controlling are put forward as follows:

- a. *Controlling is a process of measuring performance and taking action to insure desired results* (Schermerhorn, Jr., 2011: 442);
- b. *Controlling* is to observe activities constantly, whether all management activities go straight or deviate. *Controlling* tries to keep all activities running straight above a predetermined line. And if a deviation is found, then straightened out as early as possible, so that deviation is not prolonged that leads to greater disaster "(Ya'qub (1984: 48).
- c. Terry (1948: 481) defines that "*controlling is determining what is accomplished, that is evaluating the performance and appraisal, applying corrective measures so that the performance takes place according to plans*"

Thus it can be argued that supervision is one of the fundamental functions of management that is the process of activities to know what is and has been done, related to the performance evaluation, if necessary take corrective action, based on predetermined standards or benchmarks, in order to achieve work is accomplished in accordance with the plan as a goal. The



purpose of supervision can be put forward as follows:

- a. The work result is obtained efficiently (effective) and effective (efficient) in accordance with the plan and translation;
- b. Untuk mengetahui dimana letak kelemahan/penyimpangan, sebab-sebab terjadinya penyimpangan, dampaknya serta pihak-pihak yang bertanggung jawab atas kelemahan/penyimpangan tersebut;
- c. To find out where the weaknesses / deviations are, the causes of deviations, their effects and whose responsible for those weaknesses / deviations;
- d. Preventing possible waste of resources (in efficiency) deviations, omissions, and weaknesses;
- e. To correct errors and misappropriation, so that the implementation of work in accordance with the plan;
- f. Thicken employees' sense of responsibility;
- g. To guide employees in carrying out their work;

29 *Effective controlling assists in the efforts to regulate the planned performance to assure that performance takes place as planned.* (GR Terry, 1977) Supervision is not to find fault with the person, but supervision seeks to discover what is not true in the achievement of the work of the employees and the organization as a whole. Sujamto (1986) says that the purpose of monitoring is "to know and assessing the actual reality of the task or job implementation, whether appropriate or not".

In connection with that, in the implementation of the supervisory function, there must be guidance in the form of principle or principle which is used by the supervisor and the supervised party. Referring to the opinion of Silalahi (1992), the principles or principles of supervision in this paper are: Oriented to the intended plan and objectives: Flexible, Efficiency Direct, Preventive, Guiding / Educating Find facts to the maximum (fact finding) Performed at strategic or very decisive places or *control by*

exception Provide feedback or appropriate and fast corrective action.

If the principles of supervision are conducted consistently and correctly in the overall management system, then the work and organizational goals that have been predetermined, will be achieved more effectively and efficiently.

Monitoring Process

Supervision as a process consisting of systemic sustainable steps. Sujamto determines four steps, Terry three-step, Lubis four-step and Schermerhorn, Jr., consisting of four steps. The author selects the opinion of Schermerhorn, Jr. (2011; 447), that the process or monitor **20** measures are as follows:

1. *Establish performance objectives and standards;*
2. *Measure actual performance;*
3. *Compare actual performance with objectives and standards;*
4. *Take corrective action as needed*

Setting objects and supervisory standards is the first step. The supervisory standard is a measure specified by the supervisor, which is used as the basis by the supervisor to assess the task or job performance results whether appropriate or not. A supervisory standard is a measuring tool for answering the question of how much a program and an activity or a result of which has been implemented from the overall plan achieved. Sujamto (1983) classifies three supervisory standards: "the established plan, the prevailing rules and policies and the principles of efficiency and effectiveness in carrying out the work".

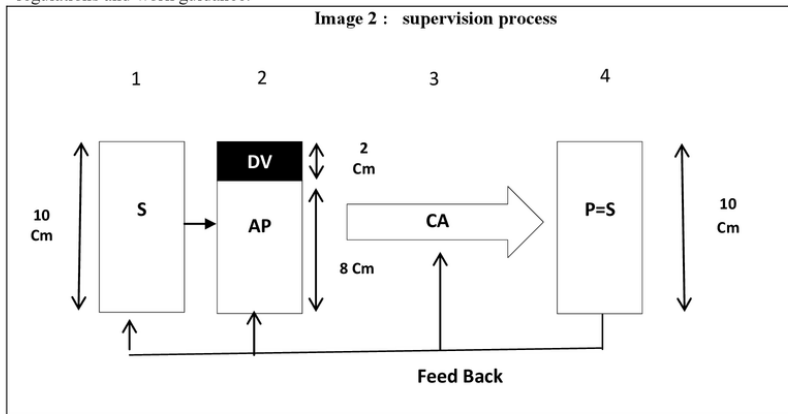
Implementation of programs and activities within an organizational unit will produce an *output* or performance. Standards of supervision can also be seen from non-monetary standards such as physical concerning quantity of production, monetary standards include standard costs, capital and income and abstract or intangible standards that can not be seen by the eye such as loyalty, satisfaction, peace, security and so on. Monitoring standards should be used as guidelines for the performance of the duties of employees or workers, for managers or direct superior employees or workers, for supervisors / inspectors and for controllers. Supervisors must be equipped with all agreed standards of supervision, policy and rules of the game. Supervisors in performing their duties are expected to behave and act objectively, honestly, fairly and in a neutral position, in order that their work can be trusted.

The second step is to measure the results of work that is or has been implemented. This activity seeks to monitor and record objectively / as it is for all the

results of the plan / activity that is and has been implemented. This activity can be done through written reports and oral reports, diaries, direct inspections, meetings and so forth. Supervisors or controllers are as ordinary people who have limitations: energy, skill, time, cost, social properties and so on, so that these factors become the limiting factor determine the objectivity of the implementation of its duties. For example, due to the limitations of supervisors in monitoring the implementation of work within a large area, a supervisor should have certain methods and strategies, such as sampling techniques.

The third step, comparing the actual results of the work with the standard of supervision with the intent to know whether among the results of work with supervisory standards there are similarities or found any differences or deviations. The results serve as feed-backs that need to be fixed that are useful for the preparation of future plans, policies and regulations and work guidance.

After the performance monitoring report is known, then the fourth or final stage, follow up the supervision (*corrective action*). There are actually two classifications of follow-up surveillance, namely follow-up of positive control (TLPP) and follow-up of negative control (TLPN). TLPP is performed when an employee or an organizational unit has performed tasks and activities similar to the supervisory plan or standard or because the employee has performed very well, then the controller rewards (*Rewards*) to the concerned. This is done to improve employee motivation. In contrast, TLPN is performed when an employee or an organizational unit that has carried out the tasks and activities deviates from the supervisory standard, the controller performs corrective actions, by punishment (Punishment) in accordance with the violation, to create a deterrent effect or change (change) in the future. can be described in the following:



Caption :

S = Define Standard, 10 cm; 2. Measuring and comparing actual performance with standards consisting of (Actual Performance (AP) 8 cm and Deviation (DV) 2 cm; 3. CA = Corrective Action and 4. Performance equals standard, after repair is 10 cm.

To achieve the state's objectives at the opening of the 1945 Constitution, the government prepared a national development plan. As the basic law of national development planning is Law number 25 Year 2004 About National Development Planning System (SISRENBANGNAS) coupled with the vision and mission and the president Nawa Cita.

The State Budget (APBN) is set annually, to finance all programs and activities of ministries / institutions and other institutions at the Central and all regional apparatus organizations and other organizations in Region. The amount of APBN from year to year continues to increase, for example APBN 2010 in the amount of Rp. 1,126.1 trillion and in the APBN of 2015

amounting to Rp 1,726.2 trillion, there was a five-year increase of 53.29%. According to MI news of 5 August 2016, the realization of the state budget never reached 100%, the highest in 2011 which was 98% and the lowest was 85%. The Indonesian government implements a deficit budget system to pursue economic growth, for example in the 2016 budget, a deficit of 16%. To cover the deficit, the Indonesian government has made loans both overseas and domestic. The public expectation that the procurement of new loans is not merely to cover the principal installment of the loan and the interest, so the state loan must be able to create new investment, for economic growth and expansion of employment.



The three-year taxation issue of the Jokowi-JK government is contained in MI 20/10/2017 where Tax Ratio Indonesia = 11% is still under Malaysia and Singapore, not all residents have NPWPs as they should, nor is WP's lack of compliance to submit SPT and pay its taxes.

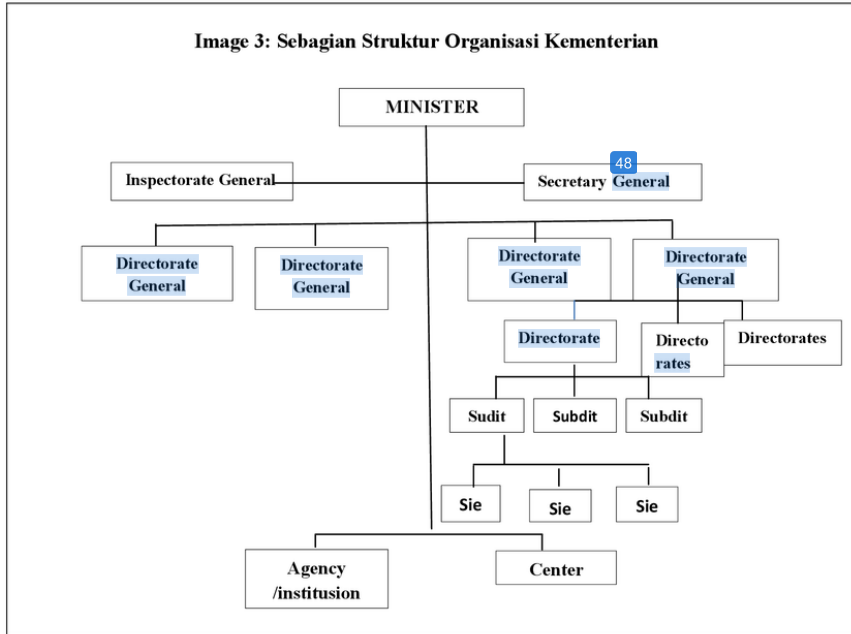
The main revenue source of APBN so far, comes from taxation of about .67-71% of expenditure. According to reports of various media over the past two years that the target of tax revenues in the state budget is not reached, as in 2015 only 81.5% (MI 7/4/2017) tax revenue may also target tax revenue in 2016 is not reached. Because the number of taxpayers has not been properly recorded and for tax revenue in 2016, then the government pursues the policy of Tax Amnesty Year 2016, namely by Law Number 11 Year 2016 About Tax Remissions. with the realization: the declaration of Rp. 4,813.4 trilion, repatriation of Rp. 146 trillion and a ransom of Rp. 130 trillion of target Rp. 165 trillion to March 2017. The public commented that the tax amnesty policy was considered unfair, as it only benefits taxpayers, corruptors and money launders. By paying a relatively small ransom, taxpayers receive facilities such as tax abolition, tax administration sanctions and are not subject to sanctions for taxation.

Because the contribution of tax revenue has not been optimal yet the potential of taxation is so great, then the supervision of this tax should be increased. The tax system is not only the self assessment system but also combined with the official assessment system, because the taxpayer or the taxpayer tend to hide his tax assets and liabilities.

Government Internal Control

Internal supervision is self-supervision from within the organization. Government affairs are divided into central government affairs and local government affairs. Ministries and Institutions are established on the basis of central government affairs, whereas regional apparatus organizations such as offices and agencies are formed on the basis of local government affairs. Internal supervision, can be seen in the structure of the organization of state ministries. The ministry of the state was established based on the Law of the Republic of Indonesia Number 39 Year 2008. The composition of ministerial organizations in article 9 consists of elements: the leader namely the Minister, the assistant leader, namely the secretariat general, the main task executive, namely the directorate general, the supporter of the institution and / or centers and executors of basic tasks in regions and / or overseas representatives in accordance with the laws and regulations. According to the facts of the field that: The Secretariat General (General Secretariat) is led by the Secretary General, under the bureau, under the bureaus there are parts and under the section there are sub-sections. The Directorate General (DG) is led by the Director General (Dirjen). Under the Directorate General there are a number of Directorates, under the directorate there are a number of sub-directorates and under sub directorate there are a number of sections. The organization chart of ministries as follows:

Image 3: Sebagian Struktur Organisasi Kementerian



Any type of organization, whether private, public or social, actually consists of a collection of individuals, grouped in duties and functions, working together to achieve common goals. The grouping of tasks and functions is organized in stages, as well as in every ministry component namely the Minister, The Secretariat General, the Inspectorate General, the Directorate General and the Agency and the Center. In the example above, a directorate general is led by a director-general, overseeing the directorates in which each directorate is headed by a director. The Directorate is subdivided into sub-directorates with each sub directorate headed by a sub directorate, and then each sub directorate is subdivided into sections as the lowest level or managerial level with each section headed by a section head directly connected with the people executor of duties and activities. If it is classified in a structural position in the ministry organization, the Director General shall be in the echelon I position, in charge of the Directors residing in the echelon II position. The Director oversees the heads of sub-directorates who are in the echelon III and last position each head of the sub directorate oversees the heads of sections that are in the echelon IV. The more up positions, the positions tend to be more conceptual, and vice versa the position, then the position tends to be more operational.

At every level there is a boss and a number of subordinates. Each boss doing direct supervision of his subordinates, so that the implementation of duties and functions of the under him in accordance with the predetermined plans. Supervision of a direct superior is often equated with built in control. means that in the office of the supervisor directly attached the supervisory function, therefore he must always perform the inherent supervision function. Inherent supervision (Waskat) bas⁴¹ on Presidential Instruction No. 1 of 1989 is "a series of activities that are of continuous control, conducted by direct superior to⁴¹ bordinates, preventively or repressively so that the implementation of duties of the subordinate is running effectively and efficiently in accordance with the activity plan and regulations applicable law ". Each level of organization or direct supervisor in this case the directorate general, conducts inherent supervision. A minister is the immediate superior of the Secretary General, Inspector General, Director General, Head of Agency and Head of the Center, therefore the minister is obliged to exercise inherent supervision. The cost of Waskat can be said to be non-existent, because Waskat is attached to each direct superior

Supervision of a direct supervisor or inherent supervision includes internal control, because the oversight comes from within or from within the organization. The results of



direct supervisory or supervisory supervision are inherent, as well as ineffective, because direct supervisors can not be good examples for subordinates, or because superiors and subordinates join together to commit crimes, such as corruption.

When viewed from the theory of supervision and in terms of the state of Indonesia with the ideology of Pancasila, then there is the type of supervision deeper and more potent than the Waskat is supervised by self (WASRIS). Schermerhorn Jr., called WASRIS as self-controlling including *internal control* (internal control). Self-monitoring or self-control or self-control within government organizations is the core of the oversight system, as Pancasila personnel, each individual employee in performing his duties, overseeing himself based on Pancasila values, whether his attitudes, behaviors and performance have been as appropriate or not. President Jokowi now called it by the term mental revolution (*mental revolution*) which is the development of the character of every children of the nation that begins early or from childhood through the process of education. The mental revolution is to create good human resources, which can compete with other nations. Good human resources are visible in the act of self, so give each other a good example. The cost of Wasris does not exist.

If WASRIS has functioned effectively, in the sense that all subordinate employees always run WASRIS, which means always controlling themselves or introspective, then all kinds of corruption and misappropriation of authority will not happen.

If WASRIS has been effectively implemented, monitoring costs can be reduced, and other types of supervision (WASKAT, WASNAL, etc.) are less needed, as they are only a support.

In the body of the ministry established a supervisory position called the inspectorate general, who is in charge of performing the main task of supervision within the ministry. Inspector General conducts internal supervision of the ministry. Itjen is also often referred to as an apparatus performing functional supervision (Wasnal) assisting ministers in carrying out supervisory functions within the ministry, so Inspector General is called functional oversight apparatus (APF). Functional oversight is supervision by an apparatus or a unit / organizational component that is held specifically to assist the manager (supervisor) in carrying out supervisory functions within the organization that he / she is responsible for.

Provincial Inspectorate (ITDA) to assist Governor and Regency / city Inspectorate (Itda) for regency and city levels

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to assist regent/mayor at the regency and city level to assist in the implementation of supervisory functions. Itda is led by a Regional Inspector, based on the appointment of head of region. Thus the Regional Inspector is directly responsible to head of region. Itda pursuant to Government Regulation No. 18 of 2016 including regional apparatus organization (OPD). When viewed from the side of the local government, Itda does internal control and Itda is a functional supervisory apparatus (APF) of local government, because its main duty is specialized in supervision. If viewed from the directorate general and the regional offices, they see that the supervision carried out by Itjen and by Itda includes the type of external control. On MI 15/9/2017, with the topic "**Weak Supervision, There's a lot of arrest Operation**". Arrest Operation (OTT) by KPK Investigators in corruption cases. It further mentioned that the weak supervision conducted by the Government Internal Supervisory Apparatus (APIP) is considered as one of the causes of the rise of heads of regions caught red-handed in corruption cases. Regional Inspectorate is APIP in the region. "The performance of the Regional Inspectorate is dulled because its position in the regional government structure is under the head of the region. Civil State Officials (ASN) in the regions, also do not have enough capacity, so corruption is very much", said Laode (Vice Chairman of KPK). Another cause of the rise of OTT KPK is the weakness of Waskat / supervision of direct superior, even among officials Waskat could happen conspiracy with APIP.

The fact of the field shows that the type of supervision conducted by Itjen and by Itda is usually less effective, especially if the follow-up is negative control, because it concerns the name and performance (performance) of his / her superior. As in the case of corruption in the 2011-2012 E-ID Project in the Directorate General of Population and Civil Records - Ministry of Home Affairs, with a project value of Rp. 5.9 trillion, allegedly causing state losses of Rp. 2.3 trillion (MI 11/14/2017), not found by Itjen but found by the Financial and Development Supervisory Board (BPKP) and the Supreme Audit Agency (BPK).

BPKP was established based on Presidential Decree No. 31 of 2003. In Article 1 it was stated that BPKP is a non-ministerial government institution under and directly responsible to the President. BPKP as a tool of the President as the holder of executive power to perform the supervisory function. BPKP has a very wide function, among others is to perform technical coordination on the implementation of supervisory functions undertaken by the supervisory apparatus in the



Departments and other Government Agencies, both at the Central and in the Region, to supervise the APBN and APBD, and so on. the implementation of the task of governmental and development activities, then the president has issued Presidential Instruction Number 15 Year 1983 About Guidelines for Implementation of Supervision.

BPKP, Itjen, Provincial and Regency / city Itda including government internal supervisory apparatus (APIP) or often referred to as government functional supervisory apparatus (APFP). Indeed, the meaning of internal and external controls is relative, depending on the extent to which supervision is seen, for example BPKP from the departmental side including those apparatus that conduct external supervision, but if viewed from the government side, BPKP conducts internal supervision. Was Itjen, Was Itda and Was BPKP including functional supervision (WASNAL) Government environment.

Wasris, Waskat, WasItjen, WasItda and WasBPKP including internal monitoring of the organization unit concerned. If Wasris has run effectively, then the less Waskat is required, what if Waskat has run effectively, in fact, the type of monitoring of APFP becomes less needed. However, according to the authors observation that the type of supervision Wasris, Waskat and Wasnal still weak, so still require t Government External Fun Supervisory Apparatus (APFEP) supervision type. If Wasris, Waskat and Wasnal functioned in an integrated and effective way, then the implementation of the basic tasks and functions of each government organization run effectively (successful) and efficient (efficient).

Government External Surveillance (WASEP)

External surveillance is a type of oversight that comes from outside the organization of a supervised object. "External surveillance is a form of oversight conducted by a supervisory unit entirely from outside the executive environment, thus between the supervisor and the supervised party no longer in official relations (Baswir in Fahrojih and Najih, (2008: 70))" Supreme Audit Agency (BPK) is the government's external functional supervisory apparatus, because BPK is outside the composition of government organizations. BPK is stipulated in Article 14E, 23F and 23G of the 1945 Constitution. In Article 23E of the 1945 Constitution, it is mentioned that to examine the management and responsibility of the state finances there is a free and independent Audit Board. For further regulation on BPK, Law No. 15 of 2006 on CPC is issued. In the law mentioned article 2 paragraph 1 that BPK is a free and

independent state institution, in checking the management and responsibility of state finances. Therefore, BPK as a free and independent institution or in other terms as an independent state institution, means that BPK in performing its duties and authority is free from other power interference.

BPK is tasked with: reviewing the management and financial responsibilities of the State conducted by the Central Government, Regional Government, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agency, Regional Government Enterprises and other agencies or bodies managing state finances (Article 6 paragraph 1 of RI Law Number 15 Year 2006). Thus it can be said that BPK's supervisory duties are very broad including executive, legislative, judicial and organizational powers established with independent status, as well as other organizations, which use state finance and / or regional finance. BPK expenditures are charged to a separate budget section in the APBN. BPK shall submit the results of the audit of the management of the state's financial responsibility to the DPR, DPD and DPRD in accordance with their authority, to be followed up based on the rules of their respective representative institutions. BPK also submits written examination results to the President, Governor, Regent / Mayor in accordance with their authority, for the follow-up of the follow-up examination results. The follow-up result of examination result shall be notified in writing by the President, Governor, Regent / Mayor to BPK.

For auditing the management and annual financial responsibilities of BPK conducted by public accountants. The public accountant is appointed by the House of Representatives on the recommendation of the BPK and the Minister of Finance, then the result of the public accountant's examination is submitted to the DPR with a copy to the Government for the preparation of the Central Government's financial statements (Article 32 paragraphs 1, 2 and 4, Law No. 15 Year 2006). Thus it can be said that BPK as an External Functional Supervisory Apparatus of the Government, which has the task of examining the management and responsibility of state finances. BPK as a Government External Functional Supervisory Apparatus (APFEP), which assists the state in implementing its oversight function on the management and accountability of state finances. So BPK is a tool of the state in implementing the supervision function. The fact of the field in 2017, it turns out that the Auditor of BPK received bribes from officials in ministry of villages PDPT in connection with the buying and selling of opinion assessment of WTP on financial statements ministry of villages PDPT



2016, in case the financial statements are not eligible as a WTP opinion.

Summary of BPK audit results on Financial Statements of Ministries / Agencies (Central Government) Year 2016, presented as follows:

**Table : BPK's Assessment / Opinion on Ministry of Finance and Institutions Inspection
Financial Report 2016.**

| OPINION | YEARS | | | | |
|---------------------------------|-------|------|------|------|------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| Fair Without Exception (WTP) | 62 | 65 | 62 | 56 | 74 |
| Fair With Exception (WDP) (WDP) | 22 | 19 | 18 | 26 | 8 |
| Not Giving Opinion (TMP) | 3 | 3 | 7 | 4 | 6 |
| Unfair (TW) | - | - | - | - | - |
| Number of Reporting Entities | 87 | 87 | 87 | 86 | 88 |

Source : Executive Summary of BPK Audit Result of Central Government Financial Report, Year 2016.

Based on the results of the BPK audit on the financial statements of ministries and agencies within the Central Government of the Year 2016, the Fair Without Exception (WTP) opinion reached 84% increased 19% from the 2015 fiscal year of 65% WTP opinion. It can be concluded that not all ministries and institutions have received WTP opinion from BPK, therefore the performance of ministries and institutions needs to be improved in the coming year, especially internal monitoring of ministries and government agencies.

3 KPK was established based on the Law of the Republic of Indonesia Number 30 Year 2002. Background to the establishment of the Corruption Eradication Commission is on the consideration of the law namely: that the eradication of corruption that has occurred until now can not be implemented optimally, therefore eradication of corruption need to be upgraded professionally, intensively and sustainably, as corruption harms state finances, the state's economy and hampers national development, and that government agencies which handle corruption cases have not functioned effectively and efficiently in combating corruption.

As it is known that before the establishment of Corruption Eradication Commission (KPK), government agencies that deal with corruption are: Police in case investigation and investigation, prosecutor's office in case of prosecution, and Justice in case of decision of case. KPK is a state institution which in carrying out its duties and authorities is independent and free from any influence of power and the Commission is established with the aim of improving the effectiveness of efforts to eradicate corruption. KPK in carrying out its duties and authority is based on: legal certainty, openness, accountability, public interest and proportionality. The duties, powers and obligation of the KPK are determined in Article 6, Article 7 and Article 15. The costs required for the performance of KPK duties

are charged to the State Budget (article 64). KPK domiciled in the capital of the Republic of Indonesia and its working territory covers the entire territory of RI. KPK may establish its representatives in the provinces. Thus the power or authority of the KPK is very broad, because this institution can go to individuals or institutions where when there are indications of corruption.

Although the KPK is an independent institution, it must be held accountable for the performance of its duties. The KPK is responsible to the public for the execution of its duties and submits its report openly and periodically to the President of RI, DPR RI and BPK (article 20). Thus it can also mean that the President, the House of Representatives and the Supreme Audit Board can monitor the performance of the KPK. The process of corruption has changed. After the KPK was established, KPK conducted the right of investigation and the right of prosecution of corruption. Furthermore, the Commission determined the suspect is not criminal corruption, and subsequently prosecuted in the judicial act of corruption (TIPIKOR). The KPK's power is very broad. The Corruption Eradication Commission has the right to bring to court the TIPIKOR of state officials to the executive, legislative and state authorities institutions in the corruption-indicated judiciary.

In addition, communication problems, coordination and cooperation in the field of supervisory functions are increasingly complex, due to the large number of internal and external government oversight institutions. The KPK and the House of Representatives are equally included by the external government oversight apparatus. There are several council members involved in the case of E-KTP corruption then the KPK conducts an investigation, but the DPR is less able to accept the allegations, because the House is of the opinion that the institution is also entitled to monitor the performance of the KPK. In around June 2017, Special Committee



(Pansus) questionnaire was established against KPK. The KPK committee then collects data and information to several prisons (LPs), where data sources and information as respondents are inmates. The results of the questionnaire can be suspected to be not objective, because the inmates were asked about the KPK is definitely a negative answer. Pansus questionnaire on KPK, then summoned KPK leaders, for Hearing Meeting (RDP), because the performance of the KPK is not in accordance with legislation, but KPK leaders never responded to the Pansus Right of inquiry on the KPK, because the KPK holds that the questionnaire should be addressed to the executive in this case is the president based on the 1945 Constitution. Up to mid September 2017 there has been no recommendation of the Special Committee on the Rights of Committee on the KPK, in terms of the working period of the panel ended on September 28, 2017. Observers suspect that there is willingness of the House to undermine the function of oversight corruption from the KPK.

In the last cycle of government budget that is accountability of APBN implementation, responsibility of ministry and institution budget implementation get BPK opinion / opinion toward accountability report of ministry / institution budget execution. Types of BPK Opinions are as follows: Fair Without Exception (WTP) means that the financial statements have carried out generally accepted accounting principles, Fair With Exception (WDP) means that most of the information from the financial statements is free from material misstatements, except for certain accounts or items, Unqualified (TW) means that the financial statements do not reflect actual circumstances and Not Declare Opinion (TMP) or Disclaimer The auditor does not give an opinion because the auditor can not obtain the required evidence. The ministries and institutions then try to get the opinion of the WTP, so it can happen buying and selling assessment / opinion between BPK and Ministry / Institution. The buying and selling of BPK's opinion has occurred with the officials of the Ministry of Rural Development for Disadvantaged and Transmigration (Kemendes PDTT) for financial report of fiscal year 2016. The KPK then examines the Auditor from BPK and related officials at Kemendes PDTT (MI 15/9/2017) there has been a buying and selling opinion of the WTP, BPK auditors have received some money from the Kemendes PDTT, on the matter according to the findings of the examiner, that the financial statements Kemendes PDTT has not been eligible assessment of WTP opinion.

News MI 2/10/2017 with topic "INDONESIA CORRUPTION EMERGENCY ". According to the

Transparency International Index, Indonesia's perception of corruption in 2016 is ranked 90th (out of 176 countries), with a score of 37 (score 0 is very corrupt and a score of 100 is very clean) .KPK targets the Corruption Perceptions Index (IPK) with a score of 50 period 2015- 2019, almost impossible, because the KPK is not constitutionally reinforced, KPK repeatedly threatened weakening. For example, the House of Representatives formed a Special Committee for the Right of Information to KPK around June 2017, and the conflict of interest from these two supervisory bodies until now (December 2017) has not been resolved. Improving the IPK of Indonesia, is not enough by one KPK institution, but it should be pursued jointly, consistently, systematically, integrated among the holder of executive, legislative, judicial and auditive authority, whether the prevention effort or the act of prosecution is carried out in a balanced manner. All institutions of power must have a common view that corruption is an extraordinary crime that impoverishes the masses, so corruption in Indonesia must be eradicated in an extraordinary way.

In MI 5/12/2017 with the topic " **PERFECT CONSPIRACY EXECUTIVE - LEGISLATIVES** " Through silent operation on November 28, 2017, the KPK arrested 16 people related to the alleged collusion of APBD Jambi year budget determination in 2018. In the operation KPK seized money amounting to Rp. 4.7 billion own by executives to bribe board members. Usually the mode of corruption is the swelling of the project budget, which is now planned at the planning level between the legislature, the executive and the private sector. To pass the APBD or APBD change, the local executive provides some hammer coins for members of the council. There was a conspiracy between DPRD and the local executive. The sources of corruption include: expenditure aspects such as procurement of goods and services, income aspects such as retribution and taxation, the making of rules such as laws and regulations, licensing, and so on.

So many institutions are function as supervisor. The possibility of such supervisory institutions being mutually supervised, such as between BPK - KPK - DPR, resulting in conflicts in the implementation of the duties and responsibilities of each supervisor. Prolonged conflicts among supervisors, can be detrimental to state finances. To overcome this it is necessary to create a law on the guidelines for the division of tasks and responsibilities and cooperative relationships among regulatory agencies, to be used as a common ground.



Another Governments External Independent Surveillance

In addition to the above supervisory institutions there is another institution or organization that serves external supervision in a particular field, outside the Government which is independent. In this case will be explained about: Ombudsman, PPAT and OJK.

Ombudsman of the Republic of Indonesia established based on Law Number 37 Year 2008, domiciled in the capital of the Republic of Indonesia with the working area covering all regions of the Republic of Indonesia. The Ombudsman is a state institution that is independent and has no organic relationship with state institutions and other government agencies, and in carrying out its duties and authorities, free from interference of other powers. Ombudsman serves to oversee the implementation of public services organized by the State Organizer and the government both at the central and in the region including those held by state-owned enterprises, region-owned enterprises and State Owned Legal Entities, as well as private entities or individuals who are given the task of organizing certain public services. His duties include receiving reports, conducting checks, following up reports, conducting investigations, coordinating, networking, administration and other tasks provided by law. The Ombudsman may establish ombudsman representation in the province and / or Regency / city. The chairman, deputy chairman and member of the Ombudsman is elected by the House of Representatives on the basis of the candidate proposed by the President.

In Act Number 37 of 2008, it is not mentioned that the execution of its duties is financed from the source of which is the APBN or APBD and to whom he is responsible is also not mentioned. However, as long as the Ombudsman receives financing from state finances, the execution of duties and responsibilities is checked by BPK and when the ombudsman's organization is involved in a corruption case, it is monitored or followed up by the KPK.

The Center for Financial Transaction Reporting and Analysis, abbreviated as PPATK is stipulated in Law Number 8 Year 2010, Concerning the Prevention and Eradication of Money Laundering, the organization and Administration of PPATK is regulated in Presidential Regulation No. 4/2012.

The PPATK in carrying out its duties and authorities is independent and free from any interference and influence of power (article 37, paragraph 1 - 65, No. 8 of 2010). PPATK is responsible for preventing and combating money laundering, preventing and

eradicating money laundering, data processing and information processing, monitoring of compliance of reporting parties and analysis or examination of reports and information on financial transactions that indicate criminal offense, and this agency is authorized to: request and obtaining data and information, establishing identification guidelines, coordinating prevention efforts, providing recommendations, representing governments in international forums, organizing training programs and organizing socialization prevention and eradication of money laundering crime.

The execution fee of the PPATK is charged to the State Budget (article 63). The PPATK is responsible to the President, and the report on the execution of the duties, functions and authority of the PPATK is submitted to the Resident and DPR (article 47 paragraph 2). Based on the above description, PPATK although it is said to be an independent institution, but it can not be separated from the supervision of BPK in the use of state budget funds, from the President and the House of Representatives and from the Corruption Eradication Commission when found in the institution found corruption cases

The Financial Services Authority (OJK) is established under Act Number 21 of 2011. OJK is an independent institution in performing its duties and authorities, free from interference by other parties, except for matters expressly provided for in this Law. OJK domiciled in the capital of the Unitary State of the Republic of Indonesia and OJK can have offices inside and outside the Republic of Indonesia which was formed according to need.

OJK serves to organize an integrated regulatory and supervisory system to the overall activities within the financial services sector, with the task of carrying out regulatory and supervisory tasks on: financial services activities in the banking sector; financial services activities in the capital market sector and financial services activities in the insurance sector, pension funds, financial institutions and other financial services institutions. OJK budgets are sourced from APBD and / or levies from parties conducting activities in the financial services sector.

OJK is required to prepare a financial report consisting of semi-annual and annual financial reports. Annual activity reports are submitted to the President and Parliament and the annual financial statements are audited by BPK or Public Accounting Firm appointed by BPK (Art. 38). Thus, although OJK is independent, but it is also supervised by the President, DPR, BPK and / or KPK



when there is an indication of corruption in the execution of OJK duties.

The People's Representative Council (DPR) as an institution that exercises legislative powers, exercises an external oversight of the government. Based on Article 20 of the 1945 Constitution, paragraph 1 states that the Parliament holds the power to form a law and in paragraph 2 mentioned that every draft law is discussed by the Parliament and President, to obtain mutual consent. Article 20A of Paragraph 1 states that the DPR has the functions of legislation, budgetary functions and supervisory functions. Law No. 17 of 2014 concerning MPR, DPR, DPD and DPRD is mentioned in article 69 paragraph 1, that the functions of DPR are: legislation, budget supervision. The legislative function is the embodiment of the House of Representatives as the holder of power to form a law. The budget function is the function of the House of Representatives to discuss and give approval to the draft law on the state budget proposed by the President. The supervisory function is the DPR's oversight function over the implementation of Laws, State Budget and government policies. The DPR is accountable to the people it represents.

The DPR's oversight function is often referred to as a function of political oversight or government policy rather than an audit function. The function of the People's Legislative Assembly applies equally to the functions of DPRDs at the provincial and regency/city levels. In the current era of democracy, the House of Representatives as a representative body of the people, has enormous power over the implementation of state governance.

The Court of Appreciation Council (MKD) was established by the People's Legislative Assembly and constituted a parliamentary fittings. MKD aims to maintain and uphold the honor and dignity of the House of Representatives as a representative body of the people. Upholding the honor and dignity of the House of Representatives, including oversight of the ethics of all members of Parliament. The follow-up of MKD supervision over the ethics of DPR members usually faces obstacles and long, especially concerning influential officials. This is evident from the alleged corruption of E-KTP over Setya Novanto as Chairman of the Parliament, up to the status of suspects by the KPK, MKD has never taken a decision on ethics violations of the House. It also proves that internal oversight of the House is still weak, because it involves the interests of the House's own organization, so that corruption cases in the DPR organization are followed up by the external oversight officer, the Corruption Eradication Commission (KPK).

Public oversight (WASMAS) includes informal oversight. Based on Presidential Instruction No. 1 of 1989 concerning Guidelines for Inherent Control, the general section of 1d states that:

"The supervision of the people shall be the supervision by the citizens submitted orally or in writing to the Government Apparatus concerned, in the form of donations of constructive thoughts, suggestions, ideas or complaints submitted either directly or through the media".

In a democratic country like Indonesia, the participation or aspiration of the community (Asmara) and stake-holders in the form of ideas, suggestions, inputs and perceptions is needed especially in decision making and policy in the context of governance and development. Wasmas is a form of two-way communication between the community and the government with the aim that the community to participate actively in receiving and maintaining the results of nation building. Wasmas is an effort to realize a transparent, participatory and accountable governance (*good - governance*).

The legal basis for public supervision is: Law Number 25 Year 2009 on Public Service, Minister of State Apparatus Regulation Number 13 Year 2009 About Guidelines for Improving the Quality of Public Service With Public Participation, Law Number 28 Year 1999 About the Implementation of Clean and Free State from Corruption, Law Number 37 Year 2008 About Ombudsman, Law Number 26 Year 2000 on Human Rights Court and others. All the rules that accommodate the participation of the community in the process of governance and development include the right to oversee, the right to information, right of opinion, right of complaint and witness protection rights and so on.

Means of Wasmas can be channeled through government bureaucratic path in stages: village, district, Regency / city and so on. Wasmas can also be channeled through APIP (BPKP, Ijen, Itda), Legislative (DPR, DPRD), mass organizations, mass media, social media and other organizations. With the advancement of science and communication technology, community participation now in the form of community supervision can be channeled through the internet according to the determined account, cheaply and quickly. In the New Order government, community oversight is implemented through 5000Post Box, whereby all members of the community can convey their aspirations, complaints, complaints and suggestions to the 5000 post box for action.



It seems that public oversight of government administration and development including public services has not been running optimally. There is still a lack of public courage, to report their complaints to the competent authorities, for fear of being called as witnesses.

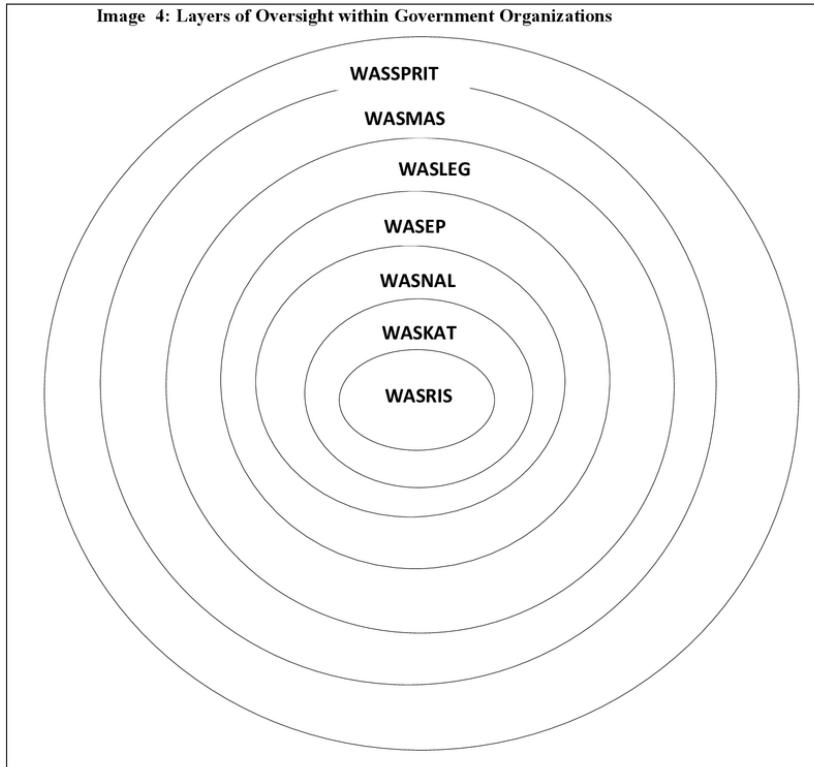
With the development of information systems in terms of E-Planning and E-Budgeting whether for the central government budget or APBD in the local government environment, the Wasmans need to be improved and developed its participation in the phase of planning, implementation, supervision and accountability of budget implementation, the government opens its web site to the citizens, so that the citizens can make two-way communication with the government, in order to improve the quality and performance of APBN or APBD as a manifestation of Indonesia as a democratic country that is from the people, by the people and for the people. The possibility of supervising each other according to their respective field of work, among the institutions above WASEP, therefore need to be created rules of the game (Rule of Games), to reduce and even avoid the occurrence of conflict.

All of the individual Supervisors and Supervisory Bodies described above can still make mistakes, deviations from the rules, conspiracy with the supervised party, but there is the ultimate and most objective type of supervision, without errors and irregularities, not seen by the eye, follow-up His supervision is right and just. This is what Sujamto (1986) calls the type of Supreme Lord's supervision in accordance with the first precepts of the Five Sila, the One Godhead. Based on the scriptures of believers of the Christian religion, that Allah is omnipotent, can be read in Genesis 17: 1 (p.18), "Abram was 99 years old when the Lord appeared to him again and said," I am God All-Powerful . . . you obey me and always do right "means when Abraham was 99 years old, the Lord appeared Himself, and said to him: I am God Almighty living before

me without blemish", then in I Samuel 2: 3 (p. 345), "I can tell those proud people," Stop your boasting! Nothing is hidden from the Lord, and he judges what we do "means: do not always say arrogant, do not scold your mouth out, for God is the All-Knowing God, and by Him the deeds are tested. People believe in Him, believing that God is almighty and omniscient. There is no other God above God, what is impossible before man, perhaps before the Lord God, and He is also omniscient, ie He is not limited by space and time, He is everywhere at any time, He knows what is thought and made by man in his life, man can not hide, he is not seen by man, but he sees man and always takes action properly and justly. Therefore it can be concluded that the Supreme Control, is the highest, most powerful, never deviant. The supervisors in the world can lie and deviate, but the Supreme God's supervision (TYME), never lie and deviate, for He alone is the truth. In Was TYME the law of sowing reap means who planted, he will reap the rewards, plant the good of reaping goodness and instead cultivate evil reaping suffering. This type of TYME surveillance is referred to as spiritual oversight (WASSPRIT). WASSPRIT is also present in every individual's personal heart. If Waspri is effective then surely Wasris will be effective also and WASKAT type less and less needed. Similarly, if WASKAT or direct supervisory supervision is effective, then WASNAL and subsequent supervisory layers are also less necessary. With the effectiveness of WASSPRIT, WASRIS and WASKAT, the cost of supervision is smaller, thus saving the State Finance and Regional Finance is achieved. Means that supervision funds can be used for the improvement of people's welfare. The highest Supervision layer is WASSPRIT.

In relation to the description above, the following can be depicted layers or gradations or levels of supervision in the sense of who oversees the supervisor, within government organizations are as follows:

Image 4: Layers of Oversight within Government Organizations



Factors that cause weak supervision according to the author's observations, among others are as follows:

1. The Work Plan and Standards of Control are not clear;
2. Conspiracy among supervisors and supervised;
3. No follow-up of supervision, if any its to late, whether in the *rewards or punishment*;
4. The condition and image of supervisor is still low (earnings, neutrality, and good exemplary, still low);
5. Perception and understanding / response on supervisory function for both supervised and supervisory, not good;
6. Communication and coordination of the implementation of supervisory functions among supervisors, not yet optimal;

7. Budaya pengawasan yang masih negatif seperti budaya upeti, budaya asal bapak senang (ABS), dan sebagainya.
8. Oversight Cultural is still negative such as tribute culture, culture of just for make father happy (ABS), and so forth.

In order for the implementation of the supervisory function to run effectively and efficiently, then all supervisors within government organizations should apply consistent supervisory and supervisory principles at any time, and be at their disposal.

Conclusions and Suggestion

Based on the above description can be concluded that the implementation of oversight function in the environment of government organizations in Indonesia has not run optimally. Factors contributing to the weakness of supervisory functions within the governmental organization include: work plan



and unclear supervisory standards, conspiracy among supervisors and supervised parties, no follow-up monitoring of rewards or punishment, the condition and image of supervisor has not been good and can not be a good example, communication and coordination among supervisory agencies have not run well, and culture of negative control such as tribute culture, culture of origin of father happy and so on. Supervision is layered, there are no individuals and supervisory agencies free from the supervisory function, ranging from Wasris, Government scope supervision (Waskat and Wasnal), Oversight of the Government, Independent Oversight, Legislative Oversight, public Supervision and the highest level, His most just and fair is God Supreme Control.

Based on the above conclusions, in the context of the effective and efficient implementation of the supervisory function, whether Wasris, Wasnal and other types of independent oversight, it is necessary to be reorganized in a law that governs the division of tasks, functions, authorities, responsibilities and cooperative relations and coordination between all supervisors, so that the implementation of oversight function within the Indonesian government organization can run effectively and efficiently.

All supervision results of both internal control and external supervision need to be corrective action in order to grant punishment and rewards by competent officials. To reduce and prevent KKN (Collusion, Corruption and Nepotism) within the government organization in the future, need development ethical and ethical character that is sustainable over the long term, through educational programs since little children.

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