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**Legal Transendence Theory:****Traces and Efforts to Build Transendent Legal Paradigm**

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**ABSTRACT**

George R. Terry suggested that the basic concept of management is divided into 4 phases, namely Planning, Organizing, Actuating and Controlling which are patterns in compiling, processing, and managing an organization to be more organized in achieving its vision and mission. This article will examine the controlling stage as the last series that aims to improve and avoid deviations in employee performance in an organization or agency, also to ensure that every task in the organization and work can be properly maintained to achieve organizational goals. The Inspectorate General of the Ministry of Education and Culture is the Government Internal Supervision Apparatus (APIP) responsible for carrying out internal supervision within the Ministry of Education and Culture to control the operational stage so that it is expected to create effectiveness and efficiency in performance as well as an effort to prevent irregularities by employees. Articles 195 and 196 of Permendikbud No. 45 of 2019 concerning Organization and Work of the Ministry of Education and Culture has mentioned the duties and functions of the Inspectorate General of the Ministry of Education and Culture so as to provide clarity on its authorities and responsibilities which focuses on the formulation and implementation of policies on performance and finance within the Ministry of Education and Culture. The Inspectorate General of the Ministry of Education and Culture divides the duties and responsibilities assigned to members according to their respective skills and abilities. The Inspectorate General of the Ministry of Education and Culture divides the roles in two major units in its organizational structure in order to be able to support the implementation of various planned programs. However, in practice the Inspectorate General of the Ministry of Education and Culture cannot be separated from obstacles when carrying out supervision programs so that often the policies made by the Ministry of Education and Culture are not fully realized against their targets.

**Keywords :** Inspectorate General of the Ministry of Education and Culture, Supervision, Performance

## INTRODUCTION

In accordance with the mandate of the 1945 Constitution of the Republic of Indonesia Article 31, that in order to increase faith and piety as well as noble character in the context of the intellectual life of the nation, the government seeks and organizes a National Education System regulated by law. One of the rights of citizens is education where every citizen has the right to obtain quality education, and the government's obligation to provide affordable and quality education services. In terms of achieving the above objectives, the Ministry of Education and Culture requires internal supervision which is the task of the Inspectorate General of the Ministry of Education and Culture. The legal basis for the formation and organizational structure, and the function of the Inspectorate General itself is Law No. TLNRI No 4916),

To ensure the achievement of the Ministry of Education and Culture's objectives, namely to organize a National Education System based on Government Regulation Number 60 of 2008 concerning Government Internal Control Systems articles 47-60 in this case the Inspectorate General (Itjen) is included in the classification of Government Internal Supervisory Apparatus (APIP) which is responsible for conducting internal supervision over the implementation of the Internal Control System (SPI) on the performance of the Minister of Education and Culture. The internal supervision is carried out by the method of Audit, review, evaluation, monitoring, Specific Purpose Audit (investigation), Prevention of corruption, other supervision, Development of the Ministry of Education and Culture's Internal Supervisory Unit (SPI), Public Complaints, Antifraud, and FactFinding.

Referring to PP No. 60 of 2008 the definition of SPI is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective activities, reliability of financial reporting, safeguarding state assets, and compliance with legislation. By implementing SPI effectively, it is hoped that this organization will increase its effectiveness in order to ensure the achievement of the main goals of this organization.

## RESEARCH METHODS

### A. Method of approach

The approach used in this research is the normative juridical approach, which is research that is only tried by studying library materials or secondary information with a legal character and also called library research. Normative jurisprudence, which is also called doctrinal legal research, is generally only used as secondary sources of information, namely laws and regulations, legal panel decisions, legal theory, and comments from leading legal scholars. Muhammadiyah Surakarta university.

### B. Research materials

Research materials require research sources called legal materials, both primary and secondary legal materials. The research materials used in this research are library research and field research.

### C. Research specifications

Specifications In this research, namely descriptive analysis, is to describe systematically, factually, accurately to an object that is formalized to create certain properties, characteristics and factors, starting with universal aspects and theories published on the information obtained. to respond to cases and then analyzed in the form of research reports.

### D. Data analysis procedures

Information obtained from research, both primary and secondary information, is then processed and analyzed by qualitative analysis which is carried out through the stages of collecting information and classifying qualitative analysis points. written or oral as well as real attitudes that are researched and studied as a whole.

All information, both information obtained from the field or obtained from the literature, is then compiled and processed systematically for analysis and the results of the analysis will be reported in PDF form.

## DISCUSSION

### D. Supervision Law in the Inspectorate General of the Ministry of Education and Culture

Supervision is a systematic way of determining the performance of planning standards for the design of information feedback systems, to compare actual performance with predetermined standards, to determine whether there have been deviations, as well as to take corrective actions needed to ensure that all company or government resources have been used as effectively and efficiently as possible to achieve company or government objectives. Meanwhile, in terms of law, state administration, supervision is defined as a "process of activity" comparing what is carried out, carried out, or held with what you want, planned, or ordered. The results of this monitoring must be able to show where there are matches and differences and find the cause of the discrepancies that arise.

Supervision is an important aspect of maintaining the smooth functioning of government has planned the need to build public governance management characterized by good governance good governance. Based on article 195 of the Minister of Education and Culture No. 45 of 2019 concerning Organization and Work of the Ministry of Education and Culture, the Inspectorate General has the task of carrying out internal control within the Ministry of Education and Culture. The relevance of the Inspectorate General of the Ministry of Education and Culture to the Supervision Law. 45 of 2019 concerning the Organization and Work of the Ministry of Education and Culture are:

8. Formulation of internal control technical policies within the Ministry of Education and Culture;
9. Implementation of internal control within the Ministry of Education and culture on performance and finance through audits, reviews, evaluations, monitoring, and other supervisory activities;
10. Implementation of supervision on the specific objectives of the assignment of the Minister;
11. Implementation of technical supervision of education and culture in the regions;
12. Preparation of reports on the results of supervision within the Ministry of Education and Culture;
13. Inspectorate General Administration; and
14. The implementation of other functions is given by the Minister.

**E. Duties, Functions, and Roles of the Inspectorate General of the Ministry of Education and Culture and Its Relation to the Supervision Law.**

Basically the Inspectorate General of the Ministry of Education and Culture as the Government's Internal Supervisor within the Ministry of Education and Culture has a task in accordance with Article 27 of Presidential Regulation Number 82 of 2019 concerning the Ministry of Education and Culture, namely supervising Internships at the Ministry of Education and culture. So, based on Article 27 of Presidential Regulation Number 82 of 2019 concerning the Ministry of Education and Culture, the Inspectorate General of the Ministry of Education and Culture (Intjen Kemendikbud) has the function to do several things.

Implementation of internal control within the Ministry of Education and culture on performance and finance through audits, reviews, evaluations, monitoring, and other supervisory activities. to achieve In this regard, the audit conducted is an important indicator of the implementation of internal control within the Ministry of Education and Culture because it has participated in the process of problem analysis, analysis and evaluation. Therefore, in terms of the formulation of technical supervision policies within the Ministry of Education and Culture,

Internal Control which focuses on monitoring performance, the second is financial supervision, where the Inspectorate General conducts supervision in the form of supervision and based on the

implementation of activities or Education and Culture with the output in the form of an investigative audit. For this reason, the Inspector General of the Ministry of Education and Culture will dismiss the activities carried out by the activity unit. Examples of Kemendikbud's policy activities include the prohibition of tuition fees for education (SD and SMP), distribution of BOS funds. Work to comply with predetermined standards or plans and avoid deviations from performance that cause discrepancies from the expected results.

To create a good one in order to achieve the division of tasks and responsibilities within the Ministry, it will be charged so that it can run effectively in the 2019 supervision, the Inspectorate General of the Ministry of Education and Culture is divided into functions that are not handled. The IG is a large unit in its organizational structure that attracts public attention. In the division of authority, the Inspector General of Legal and responsibility division factors, the work results of the position and organization of the Inspectorate General of the Ministry of Education and Culture must be external, namely the community and auditors in carrying out supervisory duties. Law and Management in charge There is a part of the organizational structure that bridges the Inspectorate General of the Ministry of Education and Culture above the Inspector General of the Ministry of Education and Culture in carrying out the duties, functions, and roles of supervisory law in the aspect of the role and function of supervision itself.

## **F. Programs and Constraints Experienced by the Inspector General of the Ministry of Education and Culture in Supervision Activities**

### **c. Kemendikbud Supervision Programs and Activities**

The activities carried out by the Inspectorate General are supervisory activities. The purposes of supervision by the Inspectorate General are:

6. Realizing a national education supervision system;
7. Improve supervision at the central and regional levels;
8. Intensifying the eradication of KKN;
9. Realizing the performance accountability of education providers and managers;
10. Maintain the morale of organizers, managers, implementers, and supervisors.

To achieve the vision and mission, the Inspectorate General of the Ministry of Education and Culture implements a program for monitoring and increasing the accountability of the Ministry of Education and Culture apparatus through the preparation of a program of supporting activities carried out by the secretariat and each inspectorate. The supporting activities that are part of the work plan are:

4. Program to strengthen and expand accountable supervision. The aim of this program is to create an effective internal control system for the Ministry of Education and Culture.

5. Strengthening and expanding the accountable supervision of the Investigation Inspectorate which includes special examinations, assessment and evaluation of special investigation results, seminars, self-office training, domestic comparative studies, preparation of monitoring program planning, review of Inspectorate's heirloom results, special thematic examinations.
6. Management support program and implementation of technical tasks. This program is a service support activity to facilitate and support the implementation of internal control tasks. The aim of this program is to create an accountable organizational management control system.

**d. Constraints experienced by the Inspector General of the Ministry of Education and Culture in Supervision Activities.**

Constraints or obstacles faced by the inspectorate general of the Ministry of Education and Culture in the implementation of the internal control function are:

6. Human resource development structure and code of ethics in the Internal control environment is still weak.
7. There is no follow-up information system for monitoring so that the flow of information and communication is still hampered.
8. There is no guidance with BPKP for the development of internal control.
9. Not all audit financing can be accommodated in the budgeting system of the Kemendikbud Inspectorate General.
10. There has not been a synergy in program implementation between the Secretariat Office Inspectorate within the Ministry of Education and Culture.

### **CONCLUSION**

3. Supervision is an important aspect to keep government functions running according to what has been planned, the need to build public government management that is characterized by good governance. Each agency has a supervisory system for the implementation of supervision within an institution, namely to assess the performance of an institution and improve the performance of an institution. This is in line with Permendikbud No. 45 of 2019 concerning the Organization and Work of the Ministry of Education and Culture in Article 195, so that supervision is a control tool that is inherent in every operational stage of the agency.
4. Basically the Inspectorate General of the Ministry of Education and Culture is the Government's Internal Supervision Apparatus within the Ministry of Education and Culture who has the task according to Article 27 of the Presidential Regulation No. 82 of 2019 concerning the Ministry of Education and Culture, namely carrying out internal supervision within the Ministry of Education

and Culture. To achieve quality supervision of educational services, it is necessary to have efforts that can encourage the realization of these achievements. For this reason, the Inspector General of the Ministry of Education and Culture will always give early warnings to activities carried out by the work unit if they contain risks as a preventive measure for the occurrence of adverse impacts to the ministry due to the implementation of these activities. To create good supervision in the context of achieving the effectiveness and efficiency of the Ministry of Education and Culture's performance, The Inspectorate General of the Ministry of Education and Culture applies management principles where the division of tasks and responsibilities within the Ministry will be assigned to members according to their respective skills and abilities. The existence of the Inspectorate General of the Ministry of Education and Culture as a supervisor is expected to avoid performance that is considered to have the potential to cause problems within the ministry environment and when carrying out activities involving the public.

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