

**THE IMPLEMENTATION OF WHISTLE
BLOWING SYSTEM (WBS) ON STATE OWNED
ENTERPRISE**

(Study in PT. Pembangunan Jawa-Bali)

UNDERGRADUATE THESIS

**Submitted for Bachelor Degree of Public Administration
At Faculty of Administrative Science University of Brawijaya**

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**UNIVERSITY OF BRAWIJAYA
FACULTY OF ADMINISTRATIVE SCIENCE
PUBLIC ADMINISTRATION
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2015**

Kupersembahkan...

Untuk mereka, yang mencintaiku dengan sempurna.

Cinta sebening embun, yang menempel indah di kelopak bunga jiwa.

Cinta yang bahkan lebih lama dari selamanya.

Kalianlah do'a yang selalu aku panjatkan dalam setiap sujudku.

Bapak, Ibu, Devi, Sheva

My unconditional love...



MOTTO

***“Life is a song – sing it. Life is a game – play it. Life is a challenge – meet it.
Life is a dream – realize it. Life is a sacrifice – offer it. Life is love – enjoy it.”***

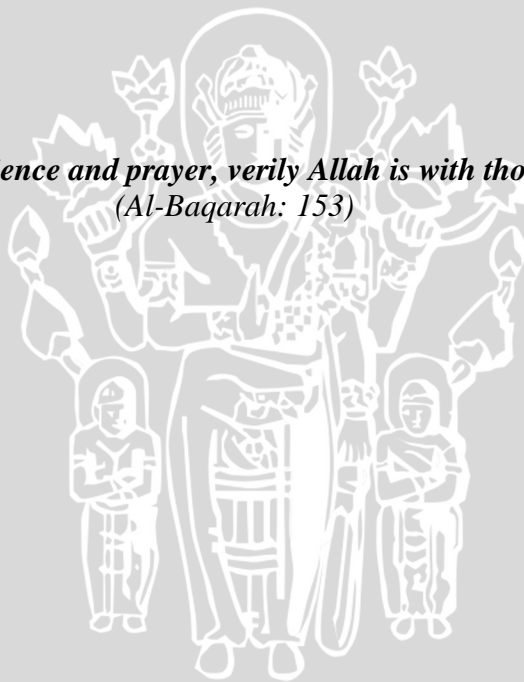
(Sai Baba)

“So, when you have to make a decision, then put your trust in Allah.”

(Al-Imran: 159)

“And seek help in patience and prayer, verily Allah is with those who patiently.”

(Al-Baqarah: 153)



UNDERGRADUATE THESIS APPROVAL SIGN

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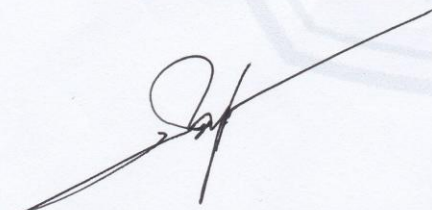
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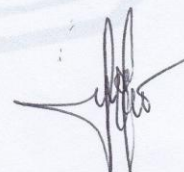
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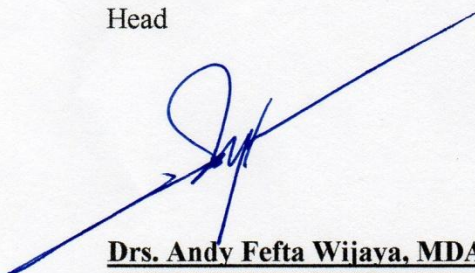
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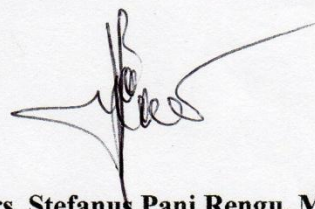
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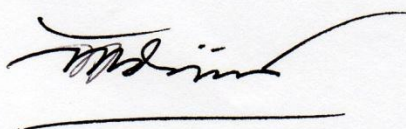
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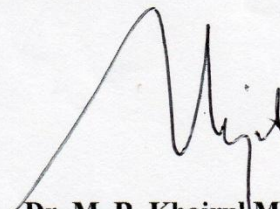
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I declare genuinely that along to my knowledge, in this undergraduate thesis there is no scientific paper that proposed by other parties to get the work or opinions ever written or published by another person, except written quoted in the text and referred to the source of and reference.

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Malang, April 28th, 2015



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SUMMARY

Fitriatus Sholiha, 2015, **The Implementation of Whistle Blowing System (WBS) on State Owned Enterprise (Study in PT. Pembangunan Jawa Bali)**.
Head of Advisers: Drs. Andy Fefta Wijaya, MDA, Ph.D, member: Drs. Stefanus Pani Rengu, M.AP, 128 pages + xiii

Whistle Blowing System (WBS) is a mechanism which is intended to encourage participation of employees to be more dauntless in preventing fraud within the company. WBS within the company is a supporting system on the Good Corporate Governance (GCG) implementation. The roles of WBS as a medium to give information about violations identified within the company. WBS is also gave opportunity to company in resolve problem internally first, it is a prevention action before the problems spread become a public problem. The effectiveness of WBS implementation was expected to optimize GCG and achieved company objectiveness. The obligation of GCG implementation within the company managerial practice has been develop and encourage awareness through the formulation and released a guidance related to the principles, framework and implementation system. Companies must be able to demonstrate a clear commitment to ethical and legal responsibilities in its management through prevention and treatment system over wrong-doing and fraud action. Therefore, companies which have strong inclination in implementing GCG, both private and state owned enterprise required hold the policy which regulate the violation reporting system (WBS).

There are some problem arises in the implementation of WBS in Indonesia because WBS was a new issue and there is no single legal law which independently regulate about it. The current law reference of WBS mechanism are guidance of violations reporting system published by National Commission of Governance Policy (KNKG) in 2008 and Law Number 13 Years 2006 about the Protection of Witnesses and Victims. Therefore, WBS in Indonesia has not been socialized well.

WBS in State Owned Enterprise (SOE) was regulated within the SOE Ministry Regulation Number: PER-01/MBU/2011 about the Implementation of GCG in SOE Article 27 which explained the roles of directors to formulate policy and regulation about violations report mechanism for allegation fraud which is occur within the company. The obligation board of directors on SOE to formulate WBS policy was supported by SK-16/S.MBU/2012 about the Indicator and Evaluation of GCG Assessment on SOE which explain that WBS is one of GCG assessment indicators in commitment aspect. WBS in SOE was interpreted as a supporting system of GCG and control tools as well as monitoring to the ethical wrong-doing, fraud, corruption, and discrimination. The implementation of WBS

was expected optimize the integrity development within management, as well as encourage company culture toward the better.

This research is aimed to describe and analyze how the implementation of WBS in SOE especially in PT. Pembangunan Jawa Bali (PT. PJB) as one of subsidiary of PLN (Persero). Moreover, it also to describe the supporting and constructing factors of WBS implementation in PT. PJB. The research uses descriptive method with qualitative approach model from Dye (2005:31) that consists of five elements among others: data, description, classification, connection, and account.

Based on the research result, implementation of WBS in PT. PJB has conducted well and in accordance with the regulation. Generally, WBS mechanism in PT. PJB was confidential which required whistleblower show his/her identity. However, there are some issues related to the impact from socialization for whole employees, monitoring and evaluation mechanism, as well as sense of caring and participation of employees. Moreover, the limited time of WBS committee in hold the meeting significantly influence the succession of WBS implementation in PT PJB.

The output of research was give suggestion for company related to obstacles faced, among others: company must be more concern on the awareness and sense of caring improvement as well as employees trust through formal or informal socialization. Company must be formulated the formal monitoring and evaluation mechanism of WBS implementation. Moreover, clarify task and function of WBS committee.

Keywords: *Implementation, Whistle Blowing System, Good Corporate Governance, State Owned Enterprise*

PREFACE

Praise of author toward Allah SWT, who has given grace and mercy, therefore author could finish undergraduate thesis entitled “The Implementation of Whistle Blowing System on State Owned Enterprise (Study in PT. Pembangunan Jawa Bali)”

This undergraduate thesis as the final exam proposed to fulfill the requirement for obtaining bachelor degree of Public Administration in Faculty of Administrative Science University of Brawijaya Malang.

The author realizes that this undergraduate thesis would not be possible without help and support from several parties. Therefore, in this opportunity the author would like to thank the honorable:

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For the perfection of this undergraduate thesis, author very expects the suggestion and positive criticisms. Hopefully, this undergraduate thesis is useful and meaningful contribution to those in need.

Malang, April 28th, 2015

Author



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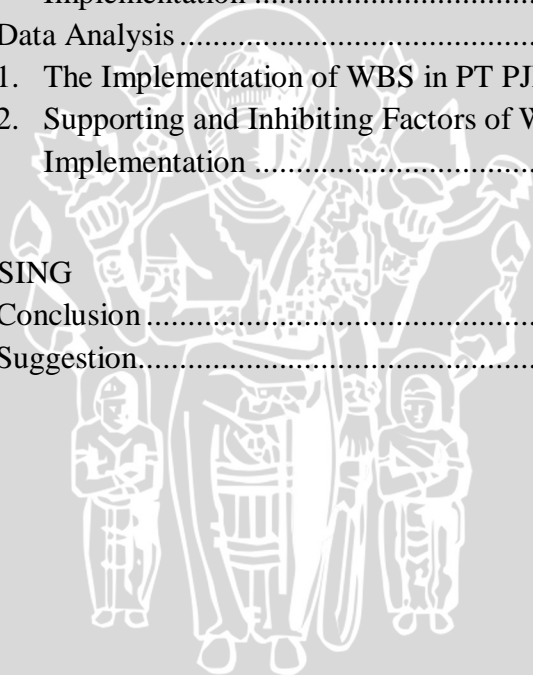
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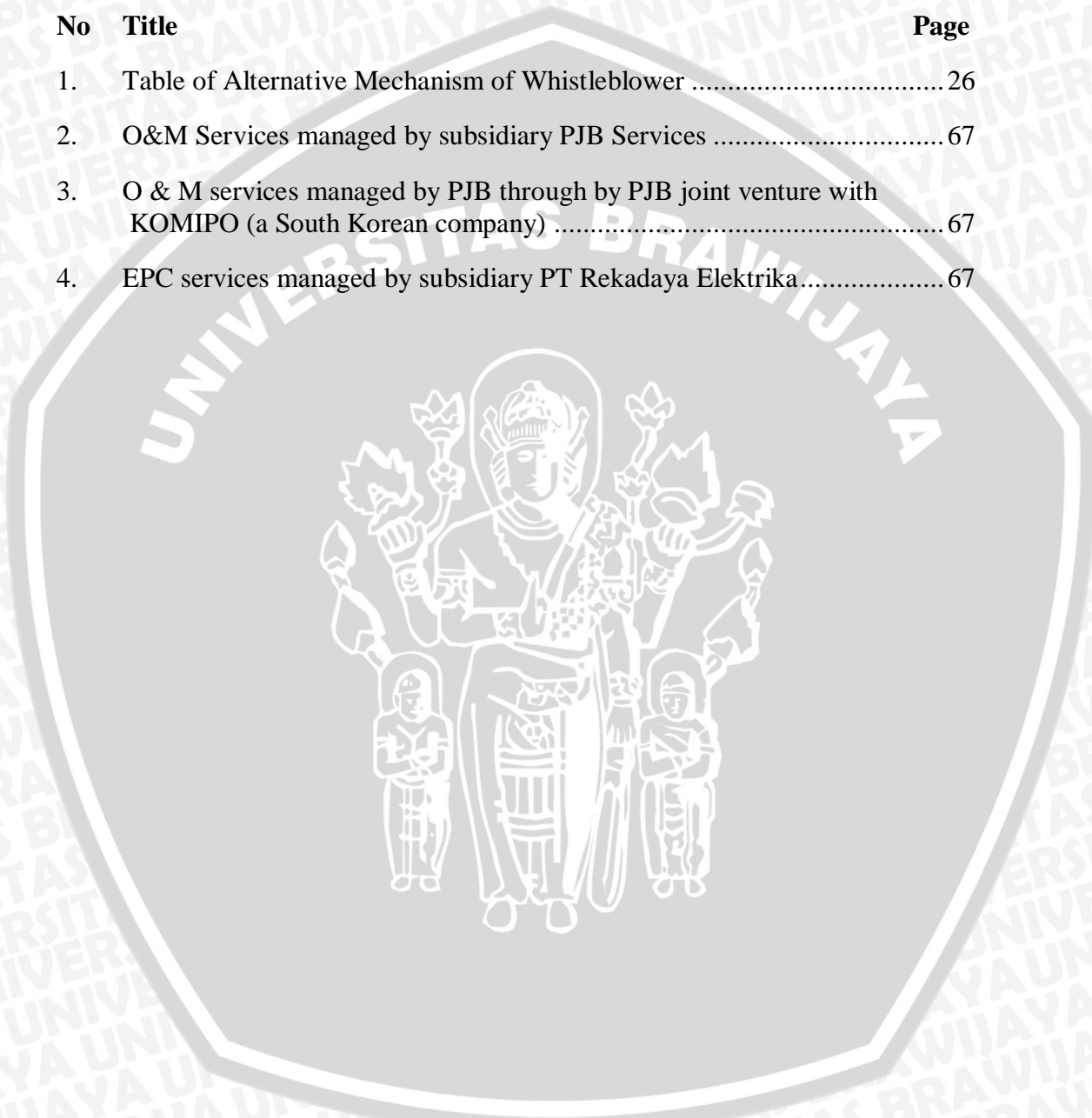
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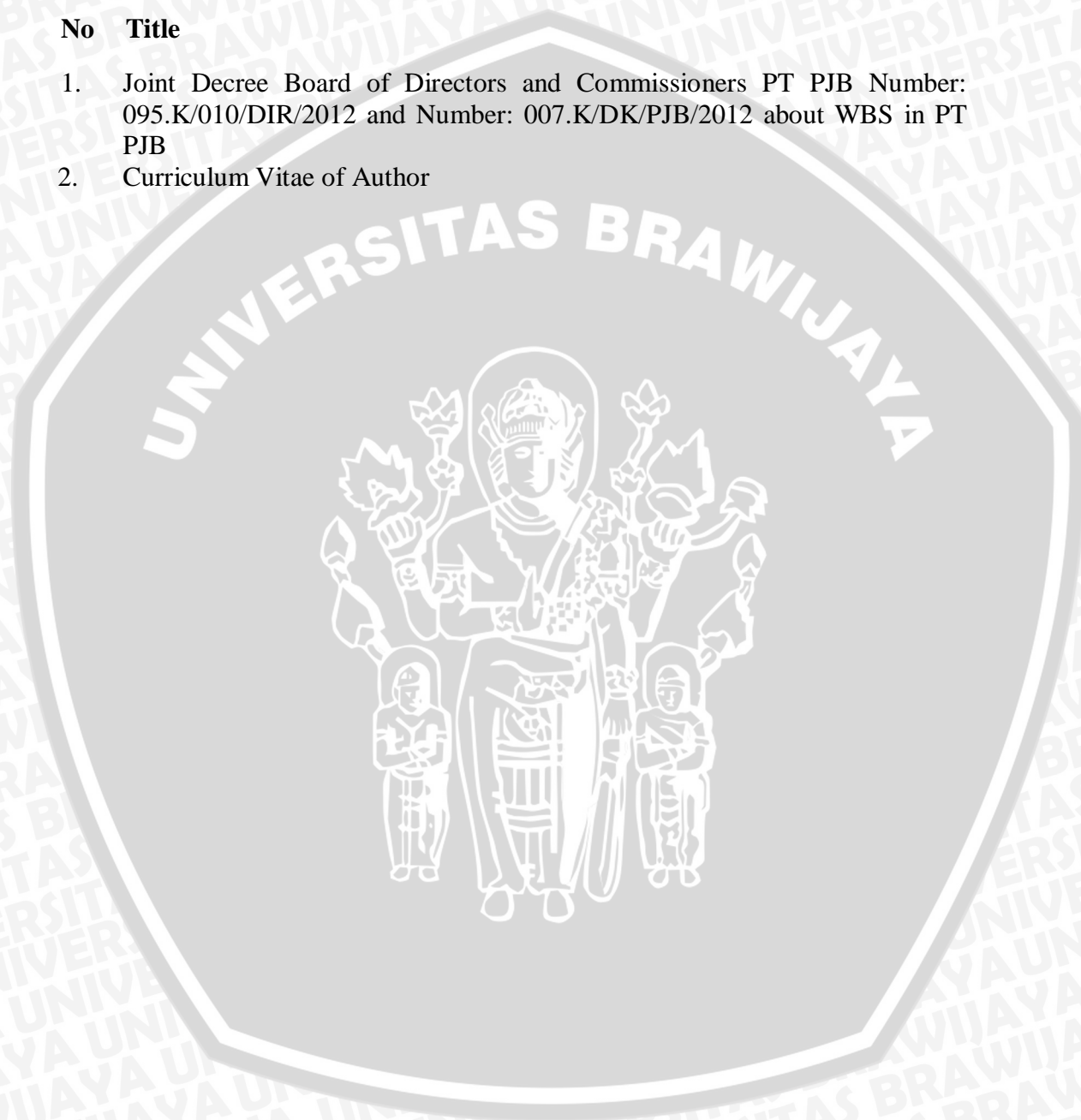
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CHAPTER I

INTRODUCTION

A. Background

Whistle Blowing System (WBS) is a mechanism which intended to encourage the participation of employees to be more dauntless in preventing fraud within the company. The forms of fraud which can be reported are in terms of accounting, finance, and violations of the code of conduct, company rules and regulation as well as legal law. Wijayanto and Zachrie Ridwan (2010:642) argue that corruption or fraud within management would influence the income of company and has significant impact on the shrinkage of company assets and future prospects. Moreover, direct impact from corruption practice and mismanagement would inflict a financial loss. The indirect impacts is establishment of bad culture, both on internal relations of the organization and external relations with the parties beyond and company partners.

WBS within the company is a supporting system on Good Corporate Governance (GCG) implementation. The roles of WBS in GCG as a medium to give information about violations identified within the company. The function of WBS are to accommodate, managing, and determine treatment for the violations reports. The effectiveness of WBS implementation was expected to optimize GCG and achieved company objectiveness. WBS is also gave opportunity to company in resolve the problem internally first, it is a prevention action before the problems spread become a public problems.

WBS in Indonesia was a new issue and there is no single legal law which independently regulate about WBS. Caused by that single reason, WBS in Indonesia has not been socialized well. Therefore, according to Wijayanto and Zachrie Ridwan (2010:657) argue that in order to encourage the implementation and provide benefits to improving quality of GCG as well as promote WBS issue in Indonesia, National Commission of Governance Policy (KNKG) publish the guidance of violations reporting system (WBS) on November 10th, 2008.

The fundamental purpose for KNKG published the guidance of WBS was to provide a reference for organizations which has strong intention in build, implement, and manage the WBS. The guidance is expected to be reference for companies in Indonesia to implement WBS in order to objectify best practice of GCG implementation. The obligation of GCG implementation within company managerial practice has been developed and encourage awareness in GCG implementation through the formulation and released a guidance related to the principles, framework and implementation system of GCG. Prevention and treatment over wrong-doing and fraud action become the important part in programs which is set by company in order to optimizing implementation of GCG.

The fundamental concern in implementation of GCG is law and regulation compliance. Therefore it needed the emergence of WBS implementation to support best practice of GCG. However, best practice of GCG implementation is not only concern in law and regulations compliance but consequently consider about values, rules as well as guidance agreed by internal

of company. Therefore, companies must be able to demonstrate a clear commitment to ethical and legal responsibilities in its management.

Companies which have strong inclination in implementing GCG required hold the policy which regulate the violation reporting system (WBS). It is because WBS has strong connection to GCG as a part of internal control and corporate governance element. Therefore, companies in Indonesia both private and state owned enterprises supposed to implementing the WBS policy in order to objectify best practice of GCG as well as to support code of conduct and company culture.

State Owned Enterprise (SOE) is an enterprise which majority or overall shares are held by the state. In addition to pursuit of profit, the purposed of SOE formation based on Law Number 19 Years 2003 Article 2 are to participate on contributing national economic development in general and state revenue in particularly. SOE was not run effectively on fulfill its function to represent a significant part of national economies in New Order Era. There are so many frauds, conflict of interest, corruptions, abuse of authority, violation good and services procurement as well as ethical wrong-doing cases. The bad corporate governance performance above leads to Asian economic crisis. World Bank within Sutedi (2011:68) mentions the weakness of corporate governance which influence the Asian crisis in 1997 are lack of financial performance report and obligations of the company, lack of supervision over the management activities by commissioner and auditor, and the lack of external incentives to encourage efficiency within company through fair competition mechanism.

Coupled with the weakness of Indonesian law system as of wrong-doing practice become more entrenched both in public and private sector. Sutedi (2011:66) reveal that un-praiseworthy corporate governance practice indicated by the ineffectiveness board of directors, weakness of internal controls, bad audit system, not balanced of disclosure, and the weakness of law enforcement. In order to eradicate bad corporate governance practice as well as the effort in economic development, Indonesia has to re-establish the system both in government, state owned enterprise and private sector. These effort can be conducted by implement and promote the principles and GCG and these supporting system. As revealed by Wahyudin (2008:36) that GCG is needed to encourage the creation of efficient market, transparent and consistent with the law.

SOE was obligate to give best practice and performance of GCG because of company operational scope was direct and indirectly related with the public interest. Witness and Victim Protection Agency (LPSK) (2011:5) explain that the public interest referred to the obligation of tax payment by companies, the impact of the products produced by and the use of public funds by the company. Therefore, the implementation of WBS as an element of GCG on SOE was very important to preserve the accountability and transparency as well as create business competitiveness and conducive of climate on Indonesian business sectors.

Related to the implementation of WBS on the SOE was set within the SOE Ministry Regulation Number: PER-01/MBU/2011 about the Implementation of GCG on SOE article 27 which explained the roles of directors to formulate

regulation and policy which regulate violations report mechanism for allegation fraud which is occur within the company. Based on SK-16/S.MBU/2012 about the Indicator and Evaluation of GCG Assessment on SOE, WBS is one of GCG assessment indicators in commitment aspect. WBS in the GCG perspective was interpreted as a supporting system as well as control tools and monitoring to the ethical wrong-doing, fraud, corruption, and discrimination. The implementation of WBS was expected optimize the integrity development within the management, as well as encourage company culture toward the better.

The main problem that faced on WBS implementation is lack of attention for whistleblower and their reports. The lack of attention significantly influenced the caring-sense of employees to disclosure the violation which is occurs on their work place. When the employees lost their sense of caring to the regulation and policy within the company, it would significantly influence the level of participation on the company activities related to the implementation of regulation and policy. The low level of employee participation to the WBS caused by the fear which provenance from consequence become whistleblower. Further, the reluctance to report according to Wijayanto and Zahrie Ridwan (2010:652) caused by the lack of trust to the reporting system as well as their expectation that the reports submitted would be follows up seriously.

LPSK (2011: xiv) explain that on lack of legal protection in Indonesia, whistleblower may be threatened because of reports or testimony of alleged violations and crimes. Further LPSK (2011: xii) judge that the protection to whistleblower on the future become more important. From the explanation was

clearly seen the need for protection policy and mechanism to ensure whistleblower feel safe. As revealed by Wijayanto and Zachrie Ridwan (2010:653) that GCG guidance in Indonesia was recommend for all companies to formulated the regulation that ensure the protection for whistleblower which report the fraud to business ethic, code of conduct, company regulation and legal law. Therefore, the biggest challenge which faced by SOE on the WBS implementation is how to create and formulate WBS policy and mechanism which allowing employees and community voiced as well as ensure their interest and safety.

According to LPSK (2011: xi), WBS which is implement in public agencies and state owned enterprises as well as private sector are also equipped with the protection mechanism. However, for the protection of whistleblowers who disclose the crimes and violations of the laws addressed to the state. Based on this fact, the implementation of WBS in Indonesia was needed a protection mechanism for whistleblowers who disclose ethical violation which is occurs within the corporate. It is appropriate with the WBS guidance and whistleblowers protection issued by KNKG (2006:10) which requires corporate to formulate a regulation that ensure the protection of whistleblowers who disclosed wrongdoing practice in business ethics, code of conduct, corporate regulations, and legal laws. As yet there are no legal laws that regulate whistleblowers protection and mechanism of WBS implementation in Indonesia, therefore, the existing mechanism referring to Law Number 13 Years 2006 about the Protection of Witnesses and Victims as well as guidance of WBS published by KNKG on 2008.

PT. Pembangkitan Jawa Bali (PT PJB) is a subsidiary of PLN (Persero) power producer which is supply electricity needs in Java, Bali and Madura. Head office of PJB was headquartered in Surabaya and currently PJB manage six Power Plants in Java, with a total capacity of 6,511 megawatts. PJB also manages a number of business units, including units of management, information technology, and development. On the effort to embodied high quality of performance and obedience with the law, as well as conducted best business practice and upholding ethics, PT. PJB issued a policy to implement WBS in the work place environment since 2010 as stipulated in the Directors Decree No. 069.K/010/DIR/2010. WBS policy in PT. PJB was intended to provide an optimum services and supporting by ethics as well as clean attitudes from board of corporate employees and management. Accordance to KNKG (2006:10), board of commissioners obligate to accommodate and ensure that wrong-doing report of business ethical, code of conduct, corporate regulation and legal law, processed in appropriateness and fairness.

WBS policy in PT PJB was regulated on the Joint Decree Board of Directors and Board of Commissioners PT PJB Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012. This Joint Decree was a revision from past policy which regulate about WBS in PT PJB. The newest policy was explain about WBS manual consist of manual of reporting, report accommodation process, witness protection, report investigation process, incentives and accountability process in information management of reporting. On the Joint Decree also regulate about confidentially of whistleblower and the reported.

Based on PJB Annual Report Years 2013, until the end of 2013 there are five violations report which reported through WBS. Violations report increase compared to 2010 which amount three cases. The cases reported relate to dissatisfaction and violations of goods and services procurement and also about disciplinary of employees. Accordance to explanation above, violations report was increase quantitatively, but the increasing number cannot be used as reference to assess the effectiveness of WBS in PT PJB. Therefore, it needed more deeply analysis relate to cause and effect from these increasing number.

The implementation of WBS in PT PJB was face the problems related to task and duty of committee in reporting violation management. Task and duty of committee in reporting violation management is an additional job of each committee members. Therefore, collecting of committee members was a restriction factor to accommodate and managing violation report. The meeting which is held to discuss about violation reports often overlapping with the main tasks and duties of members caused by their own schedules. It is as appropriate as statement from Senior Manager of Compliance of PT PJB that structurally there is no single division cope WBS in PT PJB. WBS committee of reporting violation in form of "committee" which consist of representative from Internal Control, HRD, Legal Law, Finance and other functions which is needed accordant to their competency and expertise. The committee in execute their task and duty based on what, when and how the cases reported.

WBS implementation that has not been optimum enough could be the evidence of ineffectiveness of WBS as one of internal control mechanism and as

element of GCG. Through this research, the researcher want to know that WBS implementation in PT PJB is not only as a violation reporting mechanism which then reported it follow-up result, but also in order to create an image from internal control which is contribute positive impact to the effectiveness of internal control and optimization of GCG. Based on the background, the researcher interested to take the research theme about **“The Implementation of Whistle Blowing System (WBS) on State Owned Enterprise (Study in PT. Pembangunan Jawa Bali).”**

B. Problem Formulation

Based on the explanation of research background, the problems which would be researched are:

1. How is the implementation of Whistle Blowing System (WBS) in PT. Pembangunan Jawa Bali?
2. What are the supporting and inhibiting factors on the implementation of Whistle Blowing System (WBS) in PT. Pembangunan Jawa Bali?

C. Purpose of Research

Relate to the problem formulation above, the purpose of the research which would be achieved are:

1. To know, to analyze and to interpret the implementation of Whistle Blowing System (WBS) in PT. Pembangunan Jawa-Bali.

2. To know, to describe and to interpret the supporting and inhibiting factors in the implementation of Whistle Blowing System (WBS) in PT. Pembangunan Jawa-Bali.

D. Contribution of Research

Be expected the result from the research about The Implementation of Whistle Blowing System (WBS) on State Owned Enterprises (Study in PT. Pembangunan Jawa Bali) has significant contribution over several cases as follows:

1. Theoretical Contribution
 - a. For Students
 - 1) Provide more deeply discourse on the science development;
 - 2) Represent the science which be obtained during the process of lectures;
 - 3) Be aware and explain the condition and new problems which exist beyond lectures environment.
 - b. For Academic
 - 1) Provide scientific contribution on the science development;
 - 2) As the reference and comparison to the next similar theme research. The research is also as a literatures and knowledge on public administration study especially on deeply research about the implementation of good governance and also as an effort to encourage the critical

sense and awareness of student and to stimulated the caring sense relate to the problem which discuss on this research.

2. Practical Contribution

a. For the Corporate

- 1) This research expected able to provide the thought and idea related to the decision and policy of Whistle Blowing System (WBS) to the company that is PT. Pembangunan Jawa Bali.
- 2) Become a one of policy evaluation material of Whistle Blowing System (WBS) in PT. Pembangunan Jawa Bali.

E. Systematic of Discussion

The systematic of discussion is kind of brief overview about chapter one and another. It is intended to simplify the overall result understanding from this research. The writing systematic in the research as follows:

CHAPTER I : INTRODUCTION

On the introduction explain about research background, problem formulation, research purpose and contribution both theoretical and practice and also the systematic of discussion which cover up the illustration about research substance start form Introduction, Theoretical Review, Research

Method, Research Result and Discussion as well as Closing which consist of conclusion and suggestion.

CHAPTER II : THEORETICAL REVIEW

On the theoretical review explain about the theory from various literatures which correlate and relevance with the principal problem that discussed on this research, which consist of theory, concept as well as opinion that expressed from experts.

CHAPTER III : RESEACRH METHOD

Research method cover up research type that is descriptive method with qualitative approach, research focus which intended to prevent the overlapping of data so researcher can sort out the relevance data that would be included on data presentation, location and research site, data source that consist of primer data and secondary data, data collection technique, research instrument, data analysis and also validity of data.

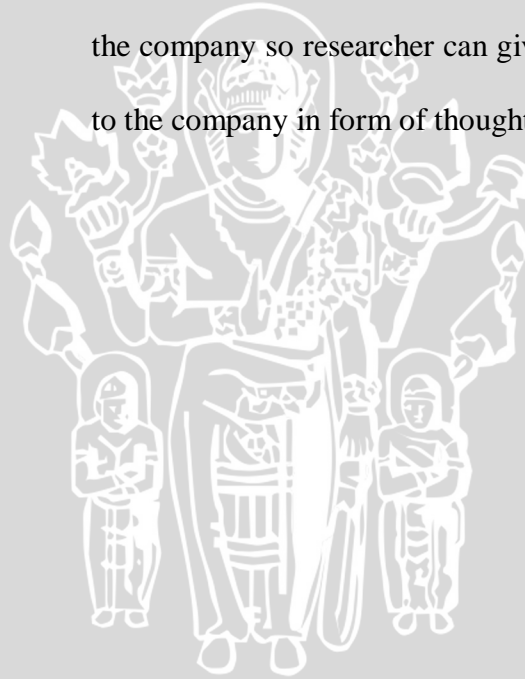
CHAPTER VI : RESEACRH RESULT AND DISCUSSION

Within this chapter explain about the overall result of research and discussion from the problem formulation which appointed on this research. Sub-

chapter on this chapter consists of overview of research location, research result, and data analysis.

CHAPTER V : CLOSING

This chapter is the end part of this research which consists of conclusion and suggestion. On the conclusion explain in broad outline about the important thing relate to the result of research, while on the suggestion explain about the suggestion to the company so researcher can give the contribution to the company in form of thought and idea.



CHAPTER II

THEORETICAL REVIEW

A. Policy Implementation

1) Definition of Policy Implementation

Implementation is a real action of the chosen policy. Essentially, implementation is the way of policy to reach the goals. Wahab (2012:135) defines implementation based on the Webster dictionary in which the term “to implement” is to provide the means for carrying out; to give practical effect to. Policy implementation is the form of realization the policy that could be as law, government regulation, court decision, executive order, or presidential decree that brings its own impact. While Van Meter and Van Horn within Agustino (2014:139) define policy implementation as the action of individual, public official, government agency, or private directed to the achievement of purposes in the policy.

Policy implementation process is as important as policy formulation. Policy implementation is not only a mechanism of elaboration the program in the field but also how to face the conflict and difficult decision during implementation process. It also strengthened by Udoji within Wahab (2012:126) that “the execution of policies is as important if not more important than policy making. Policies will remain dreams or print in file jakets unless they are implemented”.

The problem in the policy implementation process is often less of attention because only seen as the realization the program. It had noticed that although the

policy has formulated well, but if the policy had not held well, the result would not have optimized. Even possible the policy implemented not in accordance with the initial planning. Andrew within Wahab (2012:128) called that situation as *implementation gap*. It is refers to certain condition in which policy implementation process always open possibility of a gap between what expected by policy and what achieved in field as the result or performance of policy implementation.

Discrepancy between result and the initial planning always possible happen in the policy implementation process. Even it allows meet failed at the implementation process. Hogwood and Gunn (1986) within Wahab (2012:128-129) divide the definition failure of public policy into two categories, among others:

- 1) *Non-implementation*. The policy did not held appropriate with the initial planning because the executor of policy did not work efficiently or the obstacles could not solved,
- 2) *Unsuccessful implementation*. The policy has implemented but the external condition did not support. Hence, it influence to the result of policy implementation.

Chances of failure possible caused by the conflict, incapability of human resources, or political interest and it can influences and obstructs policy implementation. Consequently, the executor of policy must be competent and commit person in order to solve the problem that might influence process and the result of policy implementation. Wahab (2012:131) explain implementation process involve various parties, it analyzed from three points of view:

- a. Policy maker (the center). From this point of view, policy implementation must focus on central official effort to obtain agency decision or public decision serve to the society in the low level.

- b. The executor of policy (the periphery). Implementation process should focus to the official act in the field as the effort to decrease the obstacles during implementation process.
- c. Actors outside of government as the program target (target group). From this aspect, the basic focus is how the service given to the society and whether the service gives best impact or not.

The environment factor also considered responsible to the policy.

Understanding the environment, including the power of politic, social and economy, is important because it might influence how individual behave in the policy implementation process. It also expected can support the policy implementation run well.

At the implementation policy, management concept could be held by emphasize on the framework of organizing-leading-controlling. While the policy has formulated, Nugroho (2008:460) said that the next step is how to organize, held leadership to lead the implementation and control the implementation. He also argued that the problem in the implementation process is how the policy implemented in accordance with the providing resources. In adjustment process, it also considers to apply the principles of good governance such as transparency, accountability, fairness and responsiveness as the effort to implement the policy effectively. Policy implementation also should monitor and evaluated regularly in order to ensure whether the ways taken is in accordance with the initial purpose or not. The illustration of guidance from policy implementation as follow:

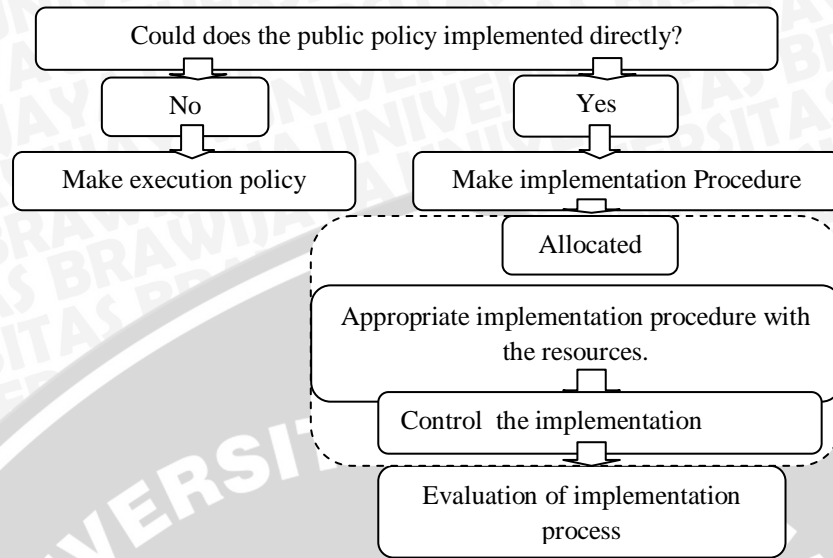


Figure 2.1 The Guidance of Implementation Stages

Source: Nugroho (2008:460)

2) Models of Policy Implementation

One of important thing in the policy implementation is determines the proper model of policy implementation. The model of policy implementation used to be as a conceptual tool in order to assist the analysis process. It also can assist the policy maker and executor to visualize the reality in the implementation process later. The model of policy implementation becomes basic for policy maker to forecasts how the implementation process will be happen later. Wahab (2012:154) said that the model selected will depend on the complexity of problem faced by government, in addition, it also depend on the purpose of the policy. One of important things is there is no the best model as the basic of policy implementation because each policy has different problems faced.

Edward III within Agustino (2014:149) as well explains the model in policy implementation. He argued that the main problem in public administration is less of attention in policy implementation. He also emphasize if the implementation did not run well, it could not reach the purposes. It is called *Direct and Indirect Impact on Implementation*. Edward III within Agustino (2014:149) explains there are four variables to succeed the policy implementation, among others:

a) Communication

Implementation of public policy would run effectively if policy makers understood what they have to do. After the policy maker had understood, they communicated it to all related stakeholders. Communication process is important in the policy implementation to support either policy makers or the executor of policy consistent in implementation process. The variable consists of several indicators, such as transmission related to communication distribution, clarity communication shared by each policy actors, and consistency between the order and practice.

b) Resources

Indicators in this variable are staff, information, authority, and facilities. Staff in this case is an experts and competent of human resources that support in the implementation policy process. Information refers to data, regulation and how to implements the policy. While the authority needed to support legality in policy implementation. In this case, authority is the formal aspect. Although, in fact, people is often abuse the authority in the implementation

that can influence the implementation and the purpose of the policy. The last is facilities as the supporting indicator for policy implementation, like infrastructure.

c) Disposition

Disposition is the executor of policy act. They not only understand about the concept but also how to practice it effectively.

d) The Bureaucracy Structure

Although the indicators explained above have fulfilled, the executor of policy probably meet obstacles from bureaucracy structure. In the public policy process, the policy needs synergy among the stakeholders to support policy implementation. The bureaucracy structure that not conducive will obstruct the policy implementation.

Edward III within Agustino (2014:150) argued there are two things that should be conducted by public official in order to improve bureaucracy structure for the better. It includes *Standard Operating Procedures (SOP)* in which employee will run the daily activity in accordance with standard and regulation established and *Fragmentation* that conducted through spreading the activity responsibility among the task force.

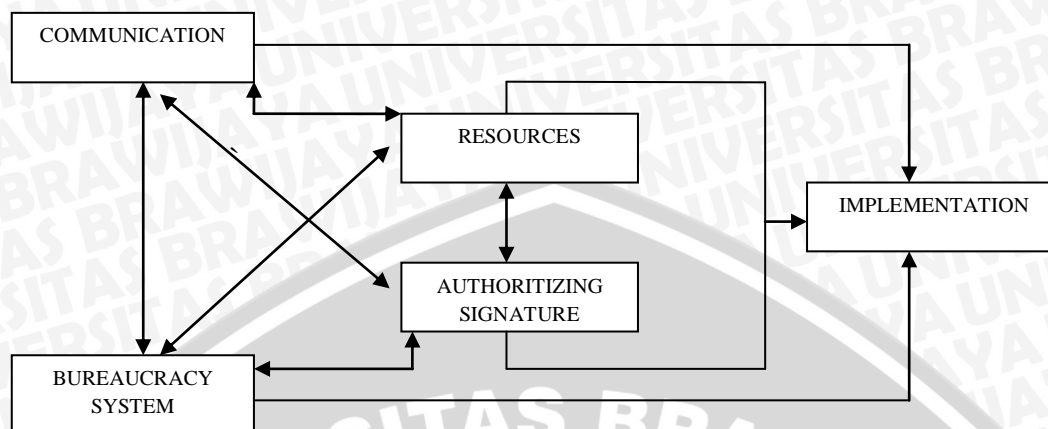


Figure 2.2 Model of Policy Implementation according to George C. Edward III

Source: Agustino (2014:150)

In the implementation of policy considers some variables. Referred to the topic of this research, communication includes among policy maker, policy executors, and target groups. The variable of resources become the consideration and as the main aspect to support the implementation of WBS policy. It could be human resources and facilities that very important to support the WBS implementation. Disposition and bureaucracy structure also discussed because synergy among policy actors can support the implementation of policy run well.

3) Policy Implementation Approaches

According to Wahab (2012:234) there are four approaches used to support the implementation of policy, as follow:

1. Structural Approaches

This approach emphasizes that structure of organization is suitable to certain type and environment. Bureaucratic Organization types suitable to conducts the changes while the task and the structure are hierarchy. While

organic character more suitable in the implementation in which able to implement the policy and manage information well.

2. Procedural and Managerial Approaches

The effort to improve process and implementation procedure also considered in implementation policy process. The implementation related to technical and managerial aspect. Procedure of implementation is the scheduling, planning and controlling. Moreover, according to Wahab (2012:237) after the policy actor had identified problem and determine which one policy used, the next step held is:

- a) Designed program followed by detailing of tasks, purposes, and measurement of cost, time, and rewarding.
- b) Held the program with proper of structures and personalize, budget, sources, procedures, and methods.
- c) Build the scheduling system, monitoring infrastructure to ensure that the right actions conducted.

Managerial technique in this case is planning the network work and controlling of network planning and control (NPC). This technique provides the framework of planned project that in the implementation has monitored through the identification of task, the relationship among the tasks, and logical order where the task to be done. While the work network meant is program evaluation and review techniques (PERT) to measure time estimation of completion the task, calculate the critical path related to an errors in the implementation and monitor about how much left time to finish the task as well as allocates resources to support program finished on time. Analysis network of work also used to know dependence relation among the project and resources. Moreover, it expected can be controlling and monitoring instruments in policy implementation.

3. Behavioral Approaches

Acceptance and rejection toward the changes is often appears in the implementation process. It is becomes the considering things why behavior approach needed in the policy implementation. Rejection appears because majority of people worry about the impacts of changes in their live, including economy aspect. Society also feels difficult to accept the changes, new ability, and the responsibility, therefore, policy actor must consider behavior aspect to minimize the rejections. In the behavioral approach, it involves all stakeholders because communication aspect can increase trust of each actor.

Behavior approach could be as Organizational Development (OD) and Management by Objectives (MBO). OD is a changes process in organization through behavior science and existence of agent of change. Organizational development emphasize on analyze the problem solving process. While Management by Objective is an approach which combine procedural and managerial aspect in the behavior approach. MBO is as the connector between purposes and the implementation process.

4. Political Approaches

Political approach refers to the pattern of power in the organization that influences policy implementation. Although the planning run well, but if policy actor had not calculated the power in the organization, the policy would have difficult implemented. Therefore, policy implementation actually depends on the power of dominant group.

Based on the policy implementation approaches above, this research related to procedure and managerial approach. There are procedures that must be obeyed in order to succeed the implementation of policy. An existence of procedures and managerial aspect also can be the basis for the executor to implement the policy appropriate with the purposes of policy.

B. Whistle Blowing System

a. Definition

WBS is one of supporting system on the optimization of GCG principles in company. WBS is a system which is used as a medium to give information about violations identified within a company. WBS is a system to accommodate, managing, and determine the treatment for the violations reporting. The fundamental law of WBS implementation is based on Minister of State Owned Enterprise regulation issuance Number: PER-01/MBU/2011 about the Implementation of Good Corporate Governance Article 27 which is explain the obligation of board of director to formulate the mechanism of violations report on SOE. The objective of WBS is formulated to encourage the following matters:

- a) Make it easier for management for to effectively manage reports of violations and protect the confidentiality of the whistleblower;
- b) Integrated WBS into company's internal control system and risk management to support GCG implementation.
- c) Make available early warning system for possible problems due the violation;

- d) Promote the positive image as responsibility of business entity.

The scope of WBS policy covers complaints of violations of Code of Conduct which can harm the company financially and give bad reputation of company. Both internal and external parties can report any violation are including board of commissioner and directors, all employees and others stakeholders engaged in the company business activity. Meanwhile, parties that can be reported as violators include board of commissioner and directors, and all employees.

Violations that can be reported through WBS are:

1. Conflict of Interest
2. Corruption
3. Fraudulent acts
4. Theft / Embezzlement
5. Violations against procurement process of goods and services
6. Misuse of office/authority
7. Bribery/Gratuity.

The fundamental concern of GCG implementation is obedience to the regulation and legal law. However, the best practice of GCG implementation is not only obedience to the law but also consequently obedience to the values, rule a regulation which are agreed by internal company. Therefore, in order to execute the best practice of managerial function through internal control system, risk management and the implementation WBS. WBS become one of important part in supporting GCG implementation related to the role of WBS as a medium to give information about violations identified within a company. The effectiveness of

WBS implementation was expected to optimize the GCG principles and achieved the company objectiveness.

The company must be responsible for whistleblower protection whose reporting the violations within the company. The company must be ensured the confidentiality of a whistleblowers identity. The protections are unfair dismissal; demotion in position or rank; harassment and discrimination in any form; note that harm personal data.

b. Mechanism

Wijayanto and Zachrie Ridwan (2010:650-651) mentions there are three alternative mechanism of whistleblower principle. First, anonymous is when whistleblower do not need to show his identity so that, his confidentiality was completely protected. Second, confidential is when whistleblower have to show his identity, but authorities have a mechanism to ensure that the information from the whistleblower was secured. Third, open is when whistleblowers openly have to show his identity.

Further, Wijayanto and Zachri Ridwan explain the advantages and weakness of each mechanism as follows:

Table 3.1 Table of Alternative Mechanism of Whistleblower

Type	Advantages	Weakness
Anonymous	<ul style="list-style-type: none"> • Secured optimally the confidentiality of whistleblower. • Able to encourage the whistleblower to be dauntless on reporting. • Sort in time, simple and efficient of reporting process (do not need the confidential mechanism for whistleblower). 	<ul style="list-style-type: none"> • The possibility of faked reports that would be cumbersome the organization. • There is no opportunity to confirm to the whistleblower. • The quality reports are usually deficient, with limited data.
Confidential	<ul style="list-style-type: none"> • Secured the confidentiality of whistleblower, but depend on the ability of particular parties to keep the confidentiality. • The process of investigation will be easier, because of clarity identity whose could be reached for confirmation. 	<ul style="list-style-type: none"> • The confidentiality can be uncovered if the system is not tight guard or receiver leaked report. • Needed addition mechanism to secure the confidentiality when reporting.
Open	<ul style="list-style-type: none"> • It could encourage people to participate in reporting the incident (a bandwagon effect). Reconfirmation process was easy. • Efforts to follow-up the most efficient and inexpensive. 	<ul style="list-style-type: none"> • Not necessarily people want to do report. • Have quite high-cost to whistleblower protection.

Source: Wijayanto and Zachrie Ridwan (2010:651) (be treated)

The execution in selection of alternative types is strongly influenced by cultural factors. Wijayanto and Zachrie Ridwan (2010:651) mentions that in USA,

for example, has low power distance so subordinates will easily do the criticism to superiors, even in many respects of subordinates would be standing to sue in court formally and openly if their interest were sacrificed or feel treated unfairly. While, in some Asian countries, including Indonesia, have a high power distance, so there is embarrassment for reporting irregularities committees by colleagues or superiors.

From these explanation above can be concludes that WBS is one of supporting system on the optimization of GCG principles in company. WBS is a system to accommodate, managing, and determine the treatment for the violations reporting. The scope of WBS policy covers complaints of violations of Code of Conduct which can harm the company financially and give bad reputation of company. There are three alternatives mechanism of whistleblower on the WBS as follow anonymous, confidential and open. In order to do selection for appropriate type to certain organization was strongly depend on unique and each organizational culture.

C. Internal Control System

Qaisar and Javis (2012:7), describe internal control system as:

“a process which is designed specific to the organization that provides a reasonable assurance for achieving the objectives of an organization affected by an entity stakeholders including board of directors, top-middle management and other personnel who are responsible to develop internal control culture to maintain the effectiveness and efficiency of operations and complying the applicable laws and regulations that results minimizing the misuse or wastage of resources and presenting reliable financial report which shows true and fair

picture of company's financial position to the stakeholders and help them to make their best investment decisions.”

While accordance to Minister of State Owned Enterprise regulation issuance Number: PER-01/MBU/2011 about the Implementation of Good Corporate Governance Article 26 paragraph (2) internal control system covered matters:

- a) Internal control environment within company conducted with disciplinary and structured;
- b) Risk assessment, is a process to identify, analyze, and assess the relevant of risk management;
- c) Control activities, is an actions which are conducted on the process of control to the company operational activity in each level and unit within the SOE organization structure, related to authority, verification, reconciliation, assessment of performance, division of task, and security of company assets.
- d) Information and communication system, is a process reporting related to the activities of operational, finance, obedience to the rules and laws by SOE;
- e) Monitoring, is a assessment process to the quality of internal control system, including the function of internal audit in every level and unit on the organization structure of SOE.

Board of director was obligate to conducted, maintain as well as evaluate the quality and function of internal control system. It is intended to provide a reasonable assurance for achieving the objectives of an organization. The

formulation of internal control system is to maintain the effectiveness and efficiency of operations and complying the applicable laws and regulations.

D. Code of Conduct

Code of conduct formulation cannot be separated from company culture.

Company culture is a values system which is believed, be learned, applied, as well as sustainability improve, and as an adhesive system which become a reference of organization behave to achieve the objectiveness. A set of values system consist of norms of attitudes, social and moral which are become a guidance of organization elements to determine whether they do right or wrong. The purpose of code of conduct formulation is to become guidance to overall parties within company and stakeholders related to the effort of company in run their duties and daily decision making process. Accordance to Wahyudin (2008:41), to achieve the long term objectiveness, the implementation of GCG fundamentally required the high integrity. Therefore, a set of code of conduct was needed to guide company on implement values and business ethics and become one of company culture.

Code of conduct was expected to realize the morality on the GCG implementation. Company should have business ethic formulation which is agreed by overall of employees, management, board of commissioner and directors. It is intended to execute the sustainability of best managerial practice and create a corporate culture as manifestation of company values system.

E. Company Culture

The implementation of GCG cannot be separated from company culture, because the successful of GCG depend on how the culture and system believed and used on the company operational activities. Company cultures take a part in guiding the company in decision making and company objectiveness achievement. As presented by Robbins within Moeljono (2004:18), company culture is a system of shared meaning among organization elements. The culture system is not only understood but should be believed by overall organization elements as their basis activity.

Moeljono (2004:21) defines company culture is a values system which is believed by overall organization elements, be learned, applied, as well as sustainability improve, and as an adhesive system which become a reference of organization behave to achieve the objectiveness. Further, company culture according to Robbins within Moeljono (2004:21) as follows:

- a) Company culture has distinguish the organization from other organization;
- b) Company culture as an identity of organization elements;
- c) Company culture stimulated the existence of commitment;
- d) Company culture improved the social stability.

The function of company culture as a social adhesive in order to unite the organization elements on achieved the objectiveness in form of provisions or values which should be done. It is also as a control to the organization elements attitudes. As presented by Schein within Moeljono (2004:18) that company

culture is fundamental assumption pattern which is believed by a group in resolve the problems of external adjustment and internal integration.

Based on explanation above, the company culture is a set of values system which believed by all employees, management and board of commissioner and directors as a controller of organization attitudes as well as reference for company to resolve the problems faced. Company culture was expected to stimulate the emergence of commitment of employees, management, board of commissioner and directors on the execution their duties and function to achieve the objectiveness.

F. Good Corporate Governance (GCG)

The implementation of Good Corporate Governance (GCG) is one of resolution used in order to optimize performance improvement and corporate competitiveness, both state and private enterprises. GCG implementation is form of corporate commitment on the carry out the business ethics and good operational performance of corporation. The implementation of GCG is an obligation for corporation both state and private, GCG has positive contributions to the operational activity within the corporation that are increased value added for shareholders; simplify access to the domestic capital and international market; increase corporate competitiveness as well as achieve positive image from public.

1. The Definition of GCG

Accordance to Organization for Economic Cooperation and Development (OECD) (2006:24), descript Good Corporate Governance as:

“Corporate governance involves a set of relationship between a company’s management, its board, its shareholders and other stakeholders. Corporate governance also provides a structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined.”

Best practice implementation of GCG can stimulate board and management to achieve company objectiveness and shareholders have to facilitate effective controlling to encourage company in optimize all resources efficiently.

Accordance to Forum for Corporate Governance in Indonesia (FCGI) within Sedarmayanti (2012:53), corporate governance is:

A set of rules that define the relationship between shareholders, managers, creditors, the government, employees and other internal and external stakeholders in respect to their rights and responsibilities, or the system by which companies are directed and controlled. (Taken from Cadbury Committee if United Kingdom) The objective of corporate governance is to create added value to the stakeholders.

Further, on the Regulation of Minister of State Owned Enterprise Number PER-01/MBU/2011 about The Implementation of Good Corporate Governance on State Owned Enterprise explain that GCG is a set of fundamental principles which used in the process and management mechanism of company accordance to legal law and business ethics. Accordance to Sutedi (2011:2) defined GCG as a system of company’s management and control to create value added from stakeholders. There two point within the concept, first, the important of shareholders right in access accurate information and second, company obligation to run accurate disclosure, timely and transparent in a series of performance information, owned and stakeholders.

The definition of GCG in board line is a set of rules and system that define the relationship among management, board, shareholders, and others interest party

beyond. These interest parties are creditor, government, and stakeholders. GCG is a system in managing and controlling performance of elements in company to create values added to the stakeholders and guidance in achieve company objectiveness.

2. The Principles of GCG

Basically, the principles of GCG related to shareholders interest as well as respect in their right, consider to the stakeholders interest beyond, transparency and clarity, and the role of board commissioners and auditor committee. Accordance to Organization for Economic Cooperation and Development (OECD) (2004: 17-25), the principles of GCG as follows:

a) Ensuring the Basis for an Effective Corporate Government Framework

This principle is concern on effectiveness of corporate governance framework improvement. Generally, this principle claimed that “The corporate governance framework should promote transparent and efficient markets, be consistent with the rule of law and clearly articulate the division of responsibilities among different supervisory, regulatory and enforcement authorities.” In order to ensure the execution effective framework of corporate governance, it is absolutely needed an effective legal framework. Further, management and institutional should be able to ensuring parties in conducted their duty and activity. Corporate governance framework formulation should be consistent with rule of law, implementation rules, and others regulation accordance to self-regulatory, agreement of commitment by parties, and consider about common business ethics which exist in a country as well as professionalism and objective manner. The

framework should be developed with a view to its impact on overall economic performance, market integrity and the incentives it creates for market participants and the promotion of transparent and efficient markets.

b) The Right of Shareholders and Key Ownership Function

The corporate governance framework should protect and facilitate the exercise of shareholders' rights, including minority shareholders. Basic shareholder rights should include the right to:

- 1) Secure methods of ownership registration;
- 2) Convey or transfer shares;
- 3) Obtain relevant and material information on the corporation on a timely and regular basis;
- 4) Participate and vote in general shareholder meeting;
- 5) Elect and remove members of board; and
- 6) Share in the profits of the corporation.

Shareholders, including institutional shareholders, should be allowed to consult with each other on issues concerning their basic shareholder rights as defined in the principles, subject to exceptions to prevent abuse.

c) The Equitable Treatment of Shareholders

The corporate governance framework should ensure the equitable treatment of all shareholders, including minority and foreign shareholders. All shareholders should have the opportunity to obtain effective redress for violation of their rights. This principle concerns on the important of investor trust in capital

market. Therefore, capital market industry should be able to securing investors from violations.

d) The Role of Stakeholders in Corporate Governance

Stakeholders as follows investors, employee, creditor, government are resources which are needed by company and should be allocated effectively in order to improve long-term performance and competitiveness of company. Effective allocation can be conducted through optimize and maintain stakeholders engagement. The corporate governance framework should recognize the rights of stakeholders established by law or through mutual agreements and encourage active cooperation between corporations and stakeholders in creating wealth, job, and the sustainability of financial sound enterprises.

e) Disclosure and Transparency

The corporate governance framework should ensure that timely and accurate disclosure is made on all material matters regarding the corporation, including the financial situation, performance, ownership, and governance of the company. In order to ensure shareholders, disclosure should execute by the company in give the ease information access, finance improvement, and performance periodically and incidentally. Disclosure is an effective instrument in order to influence the performance and behavior of company as well as to investor protection.

f) The Responsibility of the Board

The corporate governance framework should ensure the strategic guidance of the company, the effective monitoring of management by the board, and the

board's accountability to the company and the shareholders. The main responsibility of boards is to monitoring managerial performance to reach an adequate return to shareholders. On the other hand, boards have to managing potential conflicts of interest of management, board members and shareholders, including misuse of corporate assets and abuse in related party transactions.

Normatively, the principles of GCG which are regulated within the State Owned Enterprise Minister Regulation Number Per-01/MBU/2011 as follows:

a) Transparency

Company should ensure accurate disclosure on the decision making process and transparent on communicate the information of company such us accounting and financial reporting.

b) Accountability

Related to the clarity of function, implementation and organizational accountability so company managerial will run effectively in objectiveness achievement.

c) Responsibility

Suitability of company managerial performance to valid legal laws and the principles of good corporate governance in managing conflict of interest of management, shareholders, stakeholders and others company's party. It is intended to create value added of company to the public.

d) Independency

The condition where company was managing in professionally, company able in managing conflict of interest, interventions and pressure which is not appropriate with the valid legal laws and principles of good corporate governance.

e) Fairness

Fairness and equitability to fulfill the right of shareholders, company should ensure the equitable treatment in order to improve shareholders trust.

Accordance to Sutedi (2011:11-12), there are several fundamental principles in corporate governance that should be considered, as follows:

a) Transparency

Company should provide adequate, accurate, and timely information to shareholders. Adequate disclosure is needed to support investor in decision making process of risk and benefit for their investment. Company should ensure the accurate disclosure, accounting and financial reporting to the shareholders through improve the quality of performance.

b) Accountability

There so many companies in Asia which are controlled by family owned which leads the emergence of problems of objectivity of adequate disclosure. Based on this fact, it is rise discrepancy of audit committee reporting because of ineffective internal control system.

Therefore, company should ensure the right of shareholders through internal audit control improvement and clarity of duties and function of board and management.

c) Fairness

This principle concerns on fairness treatment, especially for minority shareholders. Investors should have clarity right about their ownership, system, regulation and legal law in protecting their right.

d) Sustainability

When company exist and generate income, in long term they should find out the way to satisfy their shareholders, employee and stakeholders. Company should be responsive to the environment, pay attention to legal law, conducted equity treatment to the employee. So it will become a capital and benefit factor to the sustainability of company existence.

Accordance to explanation above, basically the principles of GCG related to shareholders interest as well as respect in their right, consider to the stakeholders interest beyond, transparency and clarity of duties and function, and the role of board commissioners and auditor committee. The principles of GCG should be consistently implemented in order to provide best managerial practice to the sustainability of company existence. Best managerial practice become capital and benefit factor in create value added of stakeholders and improve shareholders trust as well as company competitiveness.

3. The Guidance and Benefit of GCG Implementation

Company should ensure that principles of GCG have been well implement on their business activities, it is intended to achieve best performance. Wahyudin (2008:39-41) explain the guidance of GCG implementation as follows:

a) Transparency

- 1) Company should provide the accurate disclosure, timely, adequate, clarity, accountable and ease to access by shareholders accordance to their right.
- 2) The information including vision and mission, business objectiveness and company strategic planning, finance, organization structure and compensation, majority shareholders, ownership by board of directors and commissioner and their family within company or beyond which has interest conflict, risk management system, internal controlling system, system and implementation of GCG and the level of obedience, and important information which is influence the condition of company.
- 3) Openness principle which is believed by company is not reduced the obligation to fulfill secrecy provision of company accordance to legal law, position secret, and individual right.
- 4) The policy of company should be written and proportionally communicated to the shareholders.

b) Accountability

- 1) Company should in details set the clarity of task and function of each organization elements and employee accordance to vision and mission, business objectiveness and company strategy.
- 2) Company should believe that all of organization elements have appropriate competency to the task, function and their role on the implementation of GCG.
- 3) Company should ensure that they have been conducted the effective internal control system on the managerial.
- 4) Company should have a performance objectiveness of each organization elements as well as reward and punishment system which is consistent with company values, main objectiveness and company strategy.
- 5) On the carry out task and function, each organization elements should give best performance regard to business ethics and code of conduct.

c) Responsibility

- 1) Organization elements should conduct regard to circumspection principles and obedience to the legal law, basic budget and company regulation.
- 2) Company should carry out Corporate Social Responsibility (CSR) through community development and environment conservation

especially in surrounding company operational area be equipped with mature planning and adequate execution.

d) Independency

- 1) Each organization elements should avoid the existence of certain party domination, free from conflict of interest. It is intended to produce an objective decision making.
- 2) Each organization elements should run their function and duties appropriate with company budget and legal law, avoid domination so it would be reach the effective internal control system.

e) Fairness

- 1) Company should provide the opportunity to shareholders to give their view and suggestion for company objectiveness as well as provide access to the information accordance to the transparency principle within each position scope.
- 2) Company should give equitable treatment to the shareholders accordance to their contributions to the company.
- 3) Company should provide the equal opportunity on employee job vacancy, on their career and execute their task and function professionally.

The implementation of GCG in Indonesia was intended to improve managerial performance and create value added on the support national economic.

According to Sedarmayanti (2012:62) the implementation of GCG has significant benefit for company as follows:

- a) Maximize company value added to the shareholders through improvement the principles of transparency, accountability, fairness, and responsibility. Company will has strong competitiveness both national and international, as well as create a market climate which support investment.
- b) Encourage a professional, transparent, and efficient company managerial as well as empower function and independency improvement of board of commissioners, directors, and shareholders general meeting.
- c) Promote shareholders, board of commissioners and directors to produce a decision and conduct accordance to high moral values and obedience to the legal law as well as awareness on Corporate Social Responsibility (CSR) to stakeholders and environment conservation surrounding company operational area.

Accordance to Daniri (2006:15-16), the implementation of GCG will give benefit to the company as follows:

- a) Company performance improvement through supervise or management of performance monitoring and accountability of management to the shareholders accordance to rules and legal laws.
- b) Provide a reference framework which is enable monitoring process run effectively to improve checks and balances mechanism in company.
- c) Reduce agency cost, a cost which should pay by shareholders as a consequent of authority delegation to the management.

Form the explanation above the definition of GCG is a set of rules and system that define the relationship among management, board, shareholders, and others interest party beyond. The principles of GCG should be consistently implemented in order to provide best managerial practice to the sustainability of company existence. In order to improve managerial performance and create value added on support national economic, the implementation of GCG should executed through improvement the principles of transparency, accountability, fairness, and responsibility.

Company should ensure accurate disclosure on the decision making process and transparent on communicate the information of company such us accounting and financial reporting and provide equitable treatment in order to improve shareholders trust. The execution of best managerial performance not only concern on internal aspect but should be consider to external aspect that is stakeholders and environment through community development and environment conservation.

G. State Owned Enterprise (SOE)

1. The Definition of State Owned Enterprises (SOE)

SOE is a legal entity that is created by the government in order to partake in commercial activities on the government's behalf. SOE can be either wholly or partially owned by a government and is typically earmarked to participate in commercial activities and represent a significant part of national economies.

Fundamental aspect of SOE formulation is Constitutional 1945 Article 33 which is reads:

- a. Economic was formulated as a cooperative effort based on principle of kinship.
- b. Production branches which are important for the state and controls the livelihood of the community is owned by the state.
- c. National economic was implemented accordance to economic of democracy and the principles of togetherness, equitable efficiency, sustainability, environment oriented, independency and maintain development equity and the united of national economic.

According to Law Number 19 Years 2003 about SOE, within Article 1 SOE is an enterprise which overall or partially owned by the state through direct inclusion from state assets set aside. Further on the Article 2 was explain the purpose of SOE formulation as follows:

- a. To participate on contributing national economic development in general and state revenue in particularly.
- b. Pursuit a profit
- c. Conducted the public expedience in form of providing high quality goods and services for livelihood of the community.
- d. As a pioneer of business activities which are not yet conducted by private sector and koperasi.
- e. Actively give supervise and assistance to the small business, koperasi and community.

Based on the explanation above, SOE can be define as an enterprise which overall or partially owned by the state through direct inclusion from state assets set aside and has central function on the national economic system. SOE take roles on protection of state wealth and it production branches for livelihood of the community. SOE formed to stimulate and encourage national economic improvement as well as intended to actively contribute on creating social welfare.

2. The Form of State Owned Enterprises (SOE)

SOE was classified into two types accordance to state ownership. Based on Law Number 19 Years 2003 about State Owned Enterprises explain that SOE consist of Perseroan and General Corporate.

a. Perseroan

Perseroan is a type of SOE which is overall or more than 51 % (fifty-one percent) shares owned by the state. The main objectiveness of Perseroan is to pursuit profit. The characteristics of Perseroan accordance to Law Number 1 Years 1995 about Perseroan and Government Regulation Number 12 Years 1998 about Perseroan are:

- a) The business meaning an corporate objectiveness concern on maximize the pursuit of profit;
- b) The status of Perseroan is legal corporation accordance to Law Number 1 Years 1995 about Perseroan;
- c) Perseroan independently as corporation which is separated from government;

- d) Overall or more than 51 % (fifty-one percent) shares owned by the state;
- e) The authority delegate to directors, where appointment and dismissal of directors through General Meeting of Shareholders;
- f) Monitoring system was conducted commissioners, where appointment and dismissal of directors through General Meeting of Shareholders;
- g) The wealth of corporate was from direct inclusion of state assets set aside;
- h) Personnel status of corporate is private personnel;
- i) The scope of corporate was corporate limited.

b. General Corporate (Perum)

General Corporate (Perum) is a type of SOE which is overall shared was owned by State and not divided into shares. The formed of General Corporate was intended to provide the expediency in form of high quality goods and services as well as pursuit profit accordance to corporate management principles. The characteristic of General Corporate based on Law Number 19 Years 2003 about State Owned Enterprise and Government Regulation Number 13 Years 1998 about General Corporate, as follows:

- a) The business meaning an corporate objectiveness concern on public service and provide high quality of goods and services;
- b) Legal status of General Corporate is corporation which is obtained after enactment of Government Regulation about the General Corporate;

- c) General Corporate independently as corporation which is separated from government;
- d) Overall of shares owned by State and not divided into shares;
- e) The authority delegate to directors, where appointment and dismissal of directors was conducted by minister accordance to mechanism and provision of laws;
- f) Monitoring system was conducted by board of supervisors, where appointment and dismissal of board of supervisors was conducted by minister accordance to mechanism and provision of laws;
- g) The wealth of General Corporate was from direct inclusion of state assets set aside;
- h) Personnel status of corporate is private personnel;
- i) The scope of business operational generally related to public service and public utilities.

From the explanation above, SOE classified into Perseroan (Persero) which is overall or more than 51 % (fifty-one percent) shares owned by the state and General Corporate which is overall shared was owned by State and not divided into shares. The scope of business operational of Perseroan was concern on profit oriented meanwhile General Corporate was concern on the providing of public service and public utilities as well as get profit based on corporate management principles.

CHAPTER III

RESEARCH METHOD

A. Type of Research

Research was a kind of activity to find the answer of systematic problems and relatively take a long time in process used scientific methods as well as valid rules. Therefore, in conducting research required the used of methodology which is appropriate to chosen topic. It is intended to acquire a relevant data for research objectiveness and appropriate with problem formulation. Research method is one of important part because determine which method used in the research. The kind of research used is descriptive research with qualitative approach because researcher want know the phenomenon that happen in environment related to the chosen topic. Bogdan and Taylor in Moelong (2004:4) define qualitative method as procedure of research that produce descriptive data such as words written or what people said and behavior that observed. Moreover, Moelong (2004:6) said that qualitative research is a research to understand the phenomenon of what happened on subject of research such as behavior, perception, motivation, action, etc, in holistic, and describe it to the form of word and language at certain context with various scientific methods used.

Related to the purpose in this research, researcher used descriptive method to describe phenomenon in the society and would be proved into words or pictures. According to Moelong (2004:75) descriptive qualitative is a research to

describe what is happen while research is going on. Moreover, it also describe, record, analyze, and interpret the conditions.

B. Focus of Research

Moelong (2004:94) explains that determine the focus of research would border the studies. The focus of research according to the problem formulation and regard to theoretical review are:

1. The implementation of Whistle Blowing System (WBS) which are consist of:
 - a) The mechanism of WBS implementation;
 - b) The socialization of WBS;
 - c) The monitoring of WBS implementation;
 - d) The respond and participation of employees toward WBS implementation;
2. The supporting and inhibiting factors in WBS implementation.

C. Location and Site of Research

Location of research refers to a place where researcher would research to find out the data and information related to the problem. In this research, researcher chooses PT Pembangkitan Jawa Bali (PT PJB) as the location of research. PJB is a subsidiary of The State Electricity Company (PLN) SOE power producer which is supply electricity needs in Java, Bali and Madura. Head office of PJB was located in Surabaya. The reason of researcher choose PJB as the

location of research related to the status of PJB as one of SOE which is implement WBS as the one of supporting system on the optimization GCG and internal control system.

While site of research refers to the real place where researcher would find out and know the real condition related to the research object. The site location chooses related to the main topic of WBS which is controlled over the Internal Control Unit, Division of Obedience and Division of Investor Relation, Corporate Governance and Corporate Branding in PT PJB.

D. Type and Source of Data

According to Lofland and Lofland (1984) in Moelong (2004:157) explain that main source of data in qualitative research is words, actions, beyond that is an additional data like documents, etc. Researcher also uses primary and secondary data in this research. The kind of data in this research used is:

1. Primary Data

Primary data is a research data sources which is obtained directly from primer sources (there is no intermediary). Primary data especially collect by researcher to answers the problem formulation. The forms of primary data are subject opinion both individually or groups, the result of observation to object, occurrence or activity. Moelong (2004:157) describe primary data is what people said and act that observed or interviewed. The main source of data recorded through note or video/audio tapes recording, pictures, or movie. The primary source of data in this research obtained from:

- a. Interview with Head of Internal Control Unit in PT PJB (Head of WBS Committee)
- b. Interview with Senior Manager of Compliance in PT PJB
- c. Interview with Senior Manager of Investor Relation and Corporate Governance in PT PJB
- d. Interview with Manager of Corporate Governance and Corporate Branding in PT PJB (Member of WBS Committee)
- e. Interview with Employees of PT PJB

2. Secondary Data

Secondary data is a research data sources which is obtain through intermediary (has been obtained and noted by other party). Secondary data obtained to support primary data. It could be as files, documents, report that related to research. In this research, secondary data is document and files that related to WBS and phenomenon that observed by researcher. The secondary data in this research obtained from:

- a. PT PJB Annual Report 2011, 2012, and 2013
- b. SOE Ministry Regulation Number: PER-01/MBU/2001 about GCG implementation on SOE.
- c. Joint Decree Board of Directors and Commissioners PT PJB Number: 095.K/010/DIR/2012, No. 007.K/DK/PJB/2012 about WBS in PT PJB.

E. Technique of Data Collection

Technique of data collection is the process of information collection that is used in the research. The technical of data collection used in this research are:

1. Interview

Esterberg within Sugiyono (2010:231) defined interview as a meeting of two persons to exchange information and idea through question and responses, resulting in communication and joint construction of meaning topic about a particular topic. Interview was used as the one of technique of data collection when researcher expect to conduct pre-research to find the problems, and to understand the deeply problems from respondent. The respondent in this research are the Manager of Obedience and Manager of Investor Relation and Corporate Governance, Whistle Blowing System Committee and employee of PJB.

2. Observation

Nasution within Sugiyono (2010:226), observation is fundamental part of science. The scientist work accordance to data about fact and reality which obtained through observation. In this research, data was collected through take part on the activities which are scheduled by PJB.

3. Documentation

Document is a past recorded even, can be form as article, picture, work of man. Documentation is technique of data collection from written documents that related to the research.

F. Instruments of Research

The instruments used by researcher in this research among others:

1. Researcher

Researcher is main data collector trough interview, observation and documentation. Researcher observes phenomenon related to the focus of research.

2. Interview Guide

Interview guide could be as a questions list and it would be used in interview process.

3. Field Note

It could be as a note from interview and observation result held by researcher.

G. Data Analysis

Data analysis is a process to review all the data collected from interview, observation, documents, etc. Researcher use qualitative data analysis according to Dey (2005) which data analysis is the process of breaking data into bits, to find out the structure and characteristic as well as look how those bits interconnect.

Without analysis process, researcher only depends on impressive and intuition of the data. The point of qualitative analysis related to describe the phenomenon, classify, and seeing how the concepts interconnect.

Through analysis process researcher would obtain and renew the data as well as breaking down data into classified process. Data classification would help researcher connect the data and build new concept easily. The new concept data would be the basic data that assist in the next description.

According to the Dey (2005:31-56) there are five components of qualitative data analysis, among other:

1) Data

It related to all the information related to phenomenon collected in the field.

2) Description

Description related to reveal the phenomenon through word or explains characteristic of people, objects, and phenomenon. The first step in qualitative analysis develops description of phenomenon comprehensively.

There are three aspects in description:

- a. Context. It has important role to understand widely about social aspect and history. It could be detailing of description about social condition where phenomenon happen, about organization, institution, culture, society, social relation, etc.

- b. Intention. The data often has different interpretation by people. It related to how the actor defines the situation and what is the motive of the action.
- c. Process. Process focused on the complexity factors involved that give a certain outcomes. Process would involve analysis of changes where the changes analyzed from phase, phenomenon, and related factors.

3) Classification

Classification is a process to facilitate researcher choose the data in accordance with the research. Without classification process, the researcher would not know what actually the researcher analyzed. By sorting and classify the data into different categories, the researcher can make comparison of data effectively. Data classification also related to how to compare the different data, choose the relevant data, and make it conceptual foundation in the analysis. In the classification, researcher would not only breaking data down into bits but also interconnect and integrate the bits into related categories.

4) Connection

The result of data classification would be the basic data to identify the data. While identify the data, researcher need to understand and identify the relation among different variable or data. After the data had classified, researcher examined the data regularly and variously. Researcher would determine whether the data could be as conclusion or not. It noticed that to

classify and connect the data or variable, researcher must be able develop systematic ideas from the data collected.

5) Account

Account is the result of analysis held by researcher. Account explains the record collected related to why phenomenon occurred or could be as the conclusion from qualitative analysis process.

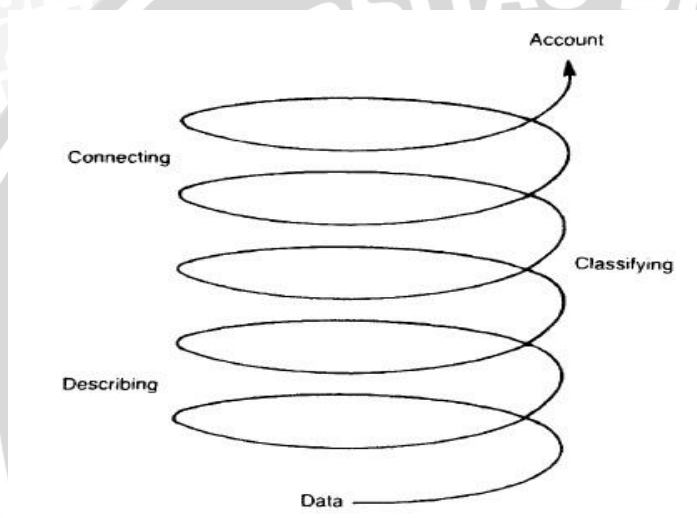
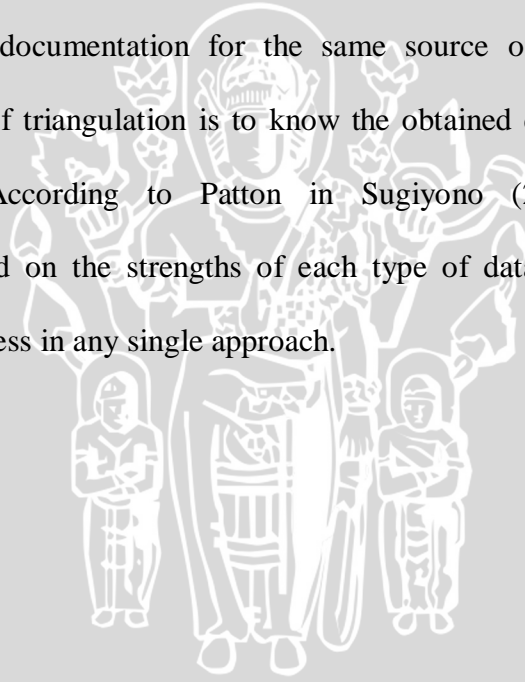


Figure 3.1 Qualitative Analysis Model Ian Dey
Source: Ian Dey (2005:54)

The reason researcher choose qualitative analysis model by Ian Dye because the model was appropriate with the topic of this research. The point of qualitative analysis related to describe the phenomenon, classify, and seeing how the concepts interconnect. Researcher would carry out the research process accordance to groove of the analysis model in order to write the result of research systematically.

H. Validity of Data

The researcher examines the validity of data through a triangulation technique. Triangulation technique is a technique in data collection and measure the credibility of the data. The researcher uses triangulation technique to obtain the valid data. The goals of triangulation not only to find out the real phenomenon, but also to increase the understanding of researcher about the object of research on what has been found. This research uses technical triangulation type which researcher obtains data from various informants through observation, depth interview and documentation for the same source of data (Sugiyono, 2008:83). The value of triangulation is to know the obtained data is convergent and contradiction. According to Patton in Sugiyono (2008:82) through triangulation can build on the strengths of each type of data collection while minimizing the weakness in any single approach.



CHAPTER IV

RESEACRH RESULT AND DISCUSSION

A. Overview the Location of Research

1. Company Identity

Name	: PT. Pembangkitan Jawa Bali
Area of Business	: To provide electric power through power generation, as well as electricity equipment construction, installation and maintenance and operation.
Status	: Subsidiary of State Owned Enterprise
Ownership	: a. PT Perusahaan Listrik Negara (Persero) 99.99% b. PT PLN (Persero) Education and Welfare Foundation 0.01 %
Date of Establishment	: October 3, 1995
Establishment Jurisdiction	: a. PJB Establishment Deed No. 16 dated October 3, 1995 b. Deed No 34 dated February 20, 2001 regarding the change to PT Pembangkitan Jawa Bali
Authorized Capital	: Rp. 12.000.000.000.000,-

Subscribed and Fully Paid Capital : Rp. 3.000.000.000.000,-

Head Office : Jl. Ketintang baru No. 11 Surabaya
60231, Indonesia

Telephone : (62-31) 8283180

Facsimile : (62-31) 8283183

E-mail : info@ptpjb.com

Website: www.ptpjb.com

Representative Office : Gedung PT PLN (Persero) Lt.2 Jl. Gatot
Subroto Kav. 18 Jakarta Selatan 12950
Indonesia

Telephone : (62-21) 5251490, 5250687

Facsimile : (62-21) 525205

E-mail : ptpjbkt@ptpjb.com

2. PJB in Brief

The history of PJB began when PLN (The State Electricity Company) restructured the Java-Bali area in 1982, creating units based on respective function, ie PLN distribution units and generating units and allocation units. In October 3 1995, further restructuring in electricity generation occurred by establishing two subsidiaries: PT Pembangkitan Tenaga Listrik Jawa Bali I and PT Pembangkitan Jawa Bali II. As business developed, PT Pembangkitan Tenaga Listrik Jawa-Bali I was renamed PT Indonesia Power (IP), whereas PT

Pembangkitan Tenaga Listrik Jawa Bali II was renamed PT Pembangkitan Jawa Bali (PJB) until now.

PT PJB was established to conduct business in electricity power generation based on sound industrial and commercial principles by applying principles of a limited liability company (PT), so as to develop independently and become capable of competing with independent power producers (IPP). PJB was initially engaged in business that supplies electric power through economically efficient, high quality and reliable electric power generation, but as the business has become increasingly dynamic with growing demand from market, PJB now also conduct business in the construction and/or the installation of electricity equipment, maintenance and/or operation of electric power equipment, and other business activities related to the Company's core activities in order to make a most of its potential.

PT PJB is headquartered on Jalan Ketintang Baru No. 11 Surabaya, and has power plants spread across East Java, West Java, and Jakarta with a total installed capacity of 6,977 MW. In addition PJB runs business in the operation and maintenance of 5 PLTU units in the Energy Diversification Acceleration Project (PPDE), namely, PLTU Indramayu 3 x 330 MW, PLTU Rembang 2 x 315 MW, PLTU Paiton baru 1 x 660 MW, PLTU Pacitan 2 x 315 MW, and PLTU Tanjung Awar-awar 2 x 350 MW.

3. Vision, Mission and Corporate Culture

a. Vision

“To become a reputable Indonesian electricity power plant company with world class standard”

b. Mission

1. To produce reliable and competitive electrical power
2. To continually improve performance through implementation strong governance and business partner synergy with best practice and environmentally friendly methods.
3. To develop Human Resources capacity and capability, having superior managerial and technical competence, and business insight.

c. Corporate Culture

PJB Way is the will, attitudes, and behaviors inherent in all PJB’s employees in carrying out mission to achieve the Company vision. PJB Way is known as 1-5-11, which means one would, five attitudes and eleven behaviors.

- 1) One “Will” to becoming a Reliable Electricity Procedures Present and Future.
- 2) Five “Attitudes” which are:
 - a) Integrity, the characters of employees are ethical, striving for truth through honesty, discipline, responsibility, and highly-dedicated to defend the company and to set a role model.

- b) Excellence, professional attitude of each employee with a high commitment to attain best result far beyond the target.
 - c) Cooperation, employee effort to unite ability and to dig each person's potential out through synergy and collaboration in order to achieve corporate goal with attitude of empathy, pro-activeness, trust and openness.
 - d) Services, employees' friendly attitude and behavior serving with smile and sincerity-being proactive to serve for customer's satisfaction.
 - e) Environmentally Awareness, employees' active role not only prioritized health and safety work but also consider to keep a good relationship with business partners and society i.e; communities around power plant, media, etc.
- 3) Eleven "Excellent Behaviors" which consist of:
- a) Visionary Leadership
 - b) Costumers-Driven Excellence
 - c) Personal and Organizational Learning
 - d) Valuating Employees and Partners
 - e) Agility
 - f) Focus on the Future
 - g) Managing for Innovation
 - h) Management by Fact
 - i) Societal Responsibility

- j) Focus on Results and Value Creation
- k) System Perspective

4. Corporate Goals, Objectiveness and Strategy

a. Purposes of Incorporation

In accordance with article 3 of PJB's Article of Association, the purpose of establishment is to run and organize business base on principles of the electricity industry and commercial health by applying the principle of limited liability companies. To achieve the objectives mentioned above, PJB carries out the following activities:

- 1) To supply electric power through economically efficient, high quality and reliable electric power generation.
- 2) To give services in the construction and/or installation of electrification equipment.
- 3) To give maintenance and/or operational services for electric power equipment.
- 4) To run other business related to the its core activities in order to make the most of company potential.

b. Corporate Objectives

To become a leading electric power generation company with world class standards is PJB vision, serving as a guideline for development and business position to be achieved in order to reach future expectations.

PJB is determined to realize its vision for 2018 using various indicators, such as the achievement of ROA, Best Corporate Image, MW increase, EAF & EFOR and Malcolm Baldrige criteria. Phases of the achievement of the vision are outlines in Strategic Goals, while strategic objectives and strategies are outlined in the Strategy Map, consist of Strategic Objective (Measure and Target), and Strategic Innovation.

c. Corporate Strategy

In order to achieve Vision of PJB 2018 “To become a reputable Indonesian electricity power plant company with world class standard”, Management supported with all of employee layers have determined a strong and comprehensive strategy formulation called as GOES UP (Growth through Organizational Readliness and Excellence in Operational for Sustainability and Achieving Ultimate Performance). This strategy which formulized using Balance Scorecard approach is comprised from 3 main pillars as follows:

1) Organizational Readliness

The pillars become a strong basis to support the other two pillars. Company is geared to form a global leadership culture inspired by PJB corporate values as well as to strengthen needed strategic competencies.

2) Operational Excellence

This important pillar is intended to leverage Operational Excellence which traditionally has been PJB advantage for years in order to

achieve the value expected by the company. Process guided by assess management best practice would ensure PJB to reach both competitive and comprehensive advantages in every line of business and markets.

3) Growth and Sustainability

Future national electricity market is predicted to continually post a significant positive trend along with national growth and regional economics. Through this pillar, PJB shall optimize its contribution to fulfill new electricity demands by doing business expansion across the value chain of electricity.

5. Line Business

PJB operates in the electricity power provision business through 6 (six) Powerplants with installed capacity of 6.977 MW, spread all over Java island. In this business, PJB has also engaged in joint ventures to develop IPPs. Moreover, PJB is also engaged in various business related to electric power generation including Maintenance and Construction (EPC); consulting in the area of power generation, and education and training in the area of renewable energy, as well as other business to optimize potentials. PJB business in the O&M Business is managed through five Operations and Maintenance Service Business Units (UBJOM), by establishing subsidiary PT PJB Services and through a joint venture company. For EPC business, PJB has established subsidiary PT Rekadaya Elekrika.

a. Electric Power Generation Enterprises

Unit Pembangkit Plant Units	Kapasitas Capacity	Bahan Bakar Fuel type	Lokasi Location
UP Brantas	281 MW	Tenaga air Hydro	Malang Jawa Timur East Java
UP Cirata	1.008 MW	Tenaga air Hydro	Purwakarta Jawa Barat West Java
UP Paiton	800 MW	Batubara Coal	Paiton – Probolinggo Jawa Timur East Java
UP Gresik	2.219 MW	Minyak & gas Oil & gas	Gresik Jawa Timur East Java
UP Muara Karang	909 MW	Minyak & gas Oil & gas	Jakarta
UP Muara Tawar	1.760 MW	Minyak & gas Oil & gas	Bekasi Jawa Barat West Java

Figure 4.1 Generating units whose assets are owned and operated by PT PJB
Source: PT PJB Annual Report 2013

Pembangkit Power Plants	Kapasitas Capacity	Bahan Bakar Fuel type	Lokasi Location
PLTU Cilacap	2 x 300 MW	Batubara Coal	Cilacap Jawa Tengah Central Java
PLTA Asahan I	2 x 90 MW	Tenaga air Hydro	Sumatera Utara North Sumatra
PLTU Banjarsari	2 x 110 MW	Batubara Coal	Lahat – Sumatera Selatan South Sumatra

Figure 4.2 Powerplants developed by PT PJB as an IPP through joint ventures
with other companies
Source: PT PJB Annual Report 2013

b. O&M Operation and Maintenance Service

Pembangkit Power Plants	Kapasitas Capacity	Bahan Bakar Fuel type	Lokasi Location
PLTU Rembang	2 x 315 MW	Batubara Coal	Rembang Jawa Tengah Central Java
PLTU Indramayu	3 x 330 MW	Batubara Coal	Indramayu Jawa Barat West Java
PLTU Pacitan	2 x 315 MW	Batubara Coal	Pacitan Jawa Timur East Java
PLTU Paiton	660 MW	Batubara Coal	Probolinggo Jawa Timur East Java
PLTU Tanjung Awar-Awar	2 x 350 MW	Batubara Coal	Tuban Jawa Timur East Java

Figure 4.3 O&M Operation and Maintenance Service managed by PJB through
UBJM
Source: PT PJB Annual Report 2013

Power Plants	Capacity	Fuel Type	Location
PLTA Asahan-I	2 x 90 MW	Hydro	North Sumatera
PLTG Kramasan	2 x 50 MW	Oil and Gas	South Sumatera
PLTU Galang Batang	2 x 22 MW	Coal	Tanjung Pinang

Table 4.1 O&M Services managed by subsidiary PJB Services
Source: PT PJB Annual Report 2013 (be treated)

Power Plants	Capacity	Fuel Type	Location
PLTU Tanjung Jati B units 3&4	2 x 660 MW	Coal	Jepara, Central Java

Table 4.2 O & M services managed by PJB through by PJB joint venture with KOMIPO (a South Korean company).
Source: PT PJB Annual Report 2013 (be treated)

c. Engineering, Procurement and Construction Services (EPC)

Power Plants	Capacity	Fuel Type	Location
PLTU Tanjung Balai Karimun	2 x 7 MW	Coal	Kepulauan Riau
PLTU Kendari	2 x 10 MW	Coal	South East Sulawesi
PLTU Ende	2 x 7 MW	Coal	East Nusa Tenggara
PLTU Tidore	2 x 7 MW	Coal	North Maluku

Table 4.3 EPC services managed by subsidiary PT Rekadaya ElektriKA
Source: PT PJB Annual Report 2013 (be treated)

6. Location Map of PJB Business Units



Figure 4.4 Location Map of PT PJB Units-1
 Source: PT PJB Annual Report 2013



Figure 4.5 Location Map of PT PJB Units-2
 Source: PT PJB Annual Report 2013

8. Structure of the Company, its Subsidiary and Associates

Along its journey to reach the vision of becoming a world class reputable electricity company, PJB through self improvements actively participates in the electricity energy industry in Indonesia. PJB has establishes 3 subsidiaries and 4 affiliates as illustrated in the structure below:

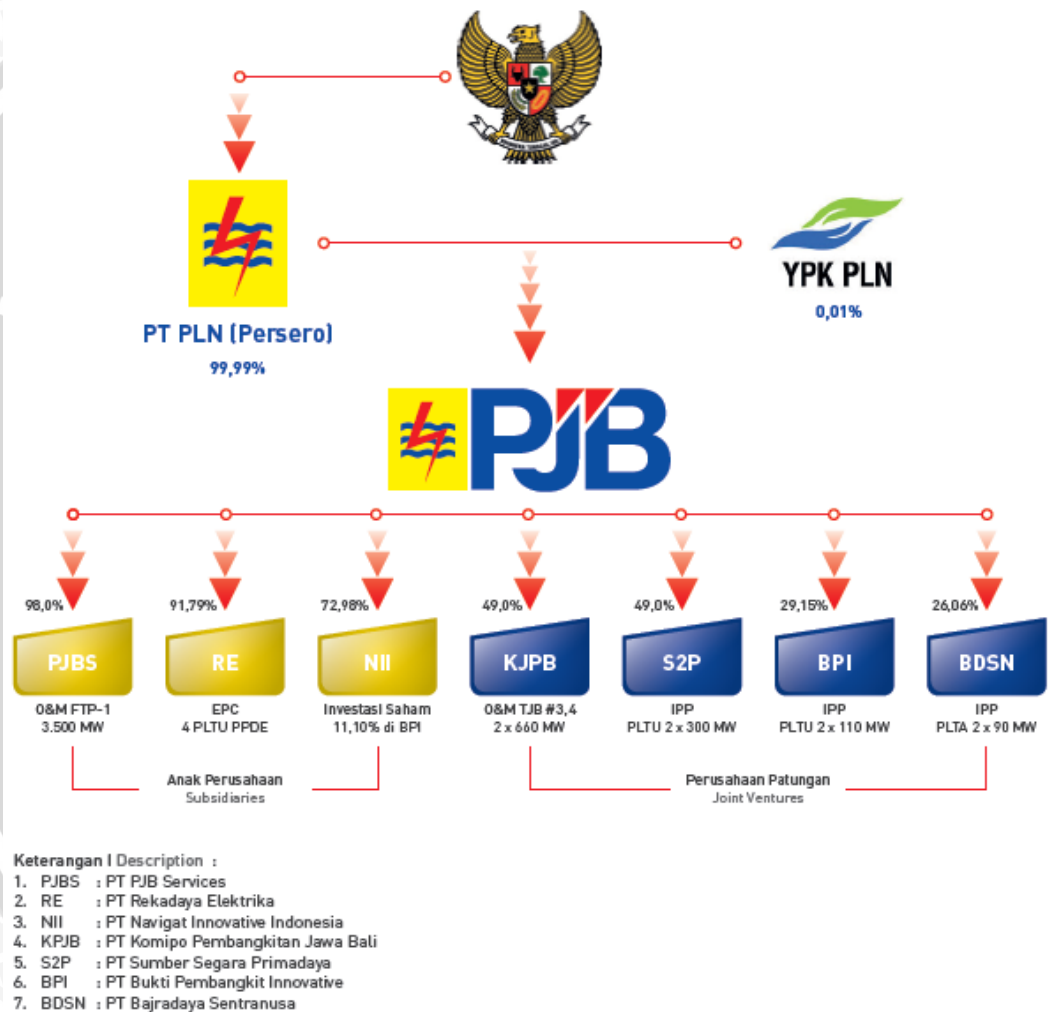


Figure 4.7 Structure of the Company, its Subsidiary and Associates
Source: PT PJB Annual Report 2013

B. Data Presentation

Based on previous discussion relate to Ministry of SOE Regulation Number: PER-01/MBU/2011 about GCG implementation in SOE Article 21 which regulate about WBS, in this sub-chapter described in depth the phenomenon in the field. In this sub-chapter would discuss and elaborate fact finding on the field about implementation of policy related to WBS through Joint Decree Board of Directors and Commissioners PT PJB Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012 about WBS in PT PJB. The function of WBS policy was early warning detecting to the fraud identified which potentially influence company financial loss and negative reputation. The effectiveness of WBS implementation was expected to encourage compliance of employees to the rules and ethical standard. WBS policy was integration of best practice, internal control system, risk management and compliance to the code of conduct for company which has been implementing GCG. Through these integrations, company was expected able to prevent fraud action which is occurs within the company daily activities. The prevention can be conducted through awareness stimulation for employees to the consequences or the price to be paid in case breaking ethical standard and code of conduct. The fact finding explanation related to WBS implementation would be elaborate based on research focus, among others:

1. The Implementation of WBS in PT PJB

a. Mechanism of WBS Implementation

Mechanism or violations report procedure through WBS was regulated and explained within Joint Decree Board of Directors and Commissioners PT PJB Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012 about WBS in PT PJB. In brief, WBS policy procedure scheme is illustrated as follows:

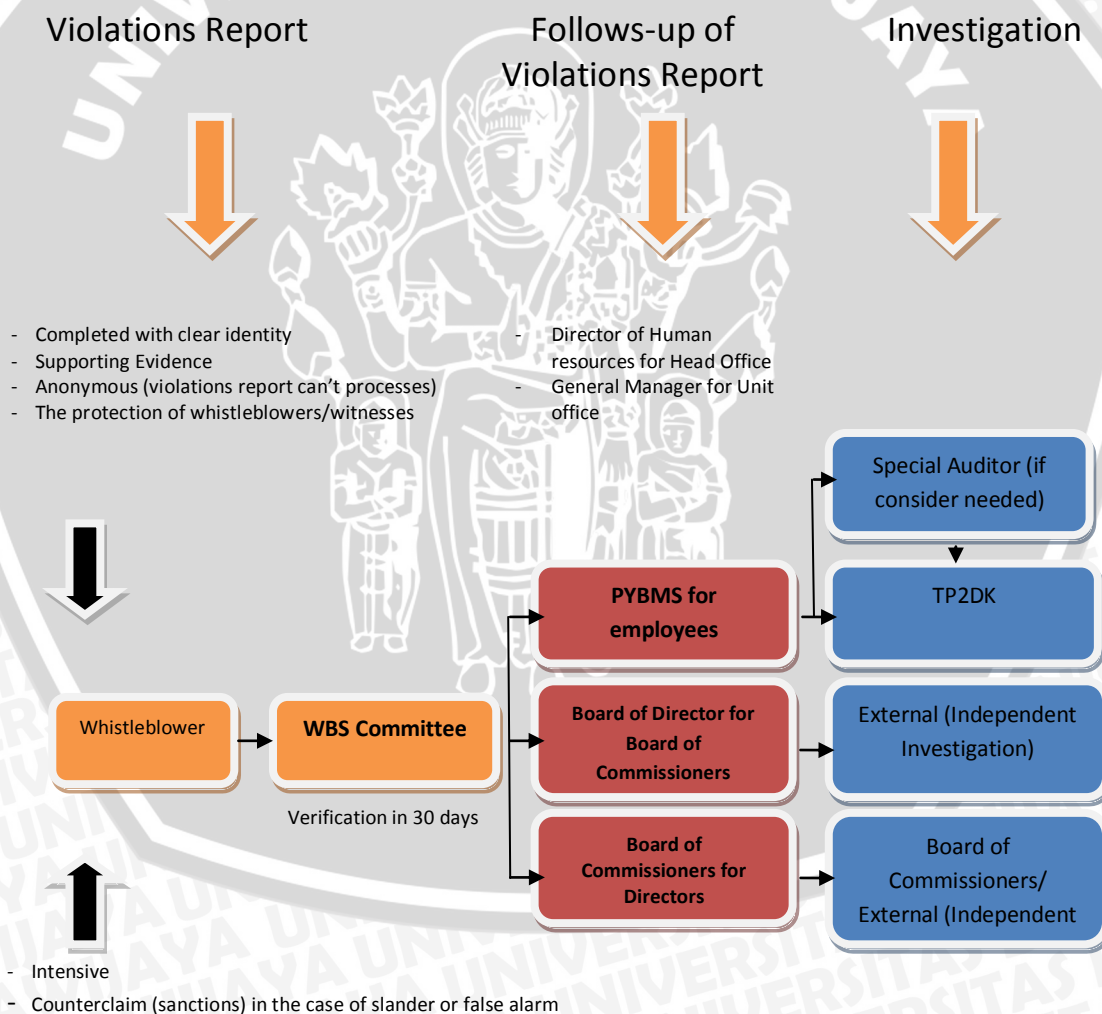


Figure 4.8 WBS Mechanism
 Source: PT PJB Annual Report 2013 (be treated)



Here is an explanation of WBS mechanism imposed in PT PJB:

1) WBS Management Structure

The company appointed special team to manage violation reporting that is Whistleblowing System Committee or WBS Committee. The committee is supervised by Head of Internal Devision Unit with current members consist of HR, Finance, Legal, Internal Audit and other function elements.

2) Kind of Violations

Several violations which may be reported through WBS mechanism are as follows:

- a) Conflict of interest;
- b) Corruption;
- c) Fraud;
- d) Thievery/Embezzelment;
- e) Product and Service procurement process violation;
- f) Abuse of position/authority;
- g) Bribe/Gratification.

3) General Provision

- a) The company is obligated to receive and settle violation report from the reporter that mentioned his/her identity and appropriate supporting evident.
- b) Written violation report has to be attached with copy of identity and supporting evident such as relevant documents related with the violation that would be delivered. The company would give receipts

for the violation report that is writtenly disclosed attached with the reported identity.

- c) Anonymous reporter is acceptable but there is no obligation for company to provide any response due to several constrains in performing communication and clarification regarding the report because there is a chance that report is not possible to be processed.
- d) If there is any violation report proposed by Legal Entity/Institution, needs to be attached with official documents of respective legal entity/institution stating that the reporter party proposing the report is authorized to represent the legal entity or institution.
- e) The company ensures that every reporter is able to acknowledge the report progress and follow-up.

4) Complaint Channel

Complaint report can be delivered in written statetment through Suggestion Box available at PT PJB lobby addressed to the WBS Committee at Jl. Ketintang Baru No. 11 Surabaya 60231 Indonesia or through email address to pengaduan@ptpjb.com.

5) Report Verification

- a) Any party that may be reported through the WBS mechanism is such as Board of Directors, Board of Commissioners, and employees of PT PJB.
- b) If the reported is part of Board of Directors members, the WBS Committee delivered the violation report to the Board of

Commissioners. Further process would be performed by Board of Commissioner and or External Investigators.

c) If the reported is part of Board of Commissioners member or part of Commissioners' supporting organs, the WBS committee disclosed the violation report to the Board of Directors. Further process of the violation report is performed by External Investigator.

d) If the reported is employees, the WBS Committee disclosed the violation report to the Executive Officers that are Authorized to Impose Sanction (PYBMS), that later would delegate Employees Disciplinary Violation Assessment Team (TP2DK) to carry further assessment.

6) Investigation

Violation report supported with appropriate initial evident that would be followed up with further investigation to implement whether respective report is proven or not. The investigation result becomes the management or stareholders' reference to impose sanction to the reported party.

7) Reporter Incentive

The company may reward incentive/award to the violation reporter that would be proved and secured the Company's financial/assets. Reward type and amount provided is implemented under Boards of Directors Decision.

8) False Alarm

If the investigation report conclude the delivered violation report containing inappropriate element, delivering false evident, disclosing

slander without clear evident, that the reporter may be re-sued or impose with particular sanction referring to applicable regulations.

The explanation of WBS mechanism above was supported by argument from Head of Internal Division Unit and Head of WBS Committee as follows:

“Kami menerima pelaporan pengaduan pelanggaran dalam bentuk apapun mulai dari internal dan external. Pihak internal yaitu karyawan, dari pejabat perusahaan atau bahkan dari direksi. Pihak external yaitu rekanan, suppliers, masyarakat atau lingkungan atau semua stakeholders. Whistleblower bisa juga diajukan oleh Badan Hukum/Lembaga dengan menyertakan bukti identitas Badan Hukum/Lembaga dan dokumen yang menyatakan bahwa pihak yang mengajukan pengaduan berwenang untuk mewakili Badan Hukum/Lembaga tersebut. Mekanisme pelaporan bisa melalui e-mail, surat dalam bentuk dokumen yang dikirim via pos atau kotak pengaduan pelanggaran yang telah disediakan dan bisa juga via telephone. Laporan WBS dalam bentuk surat/dokumen bisa dikirim ke alamat Komite Pengelola Pengaduan Pelanggaran (Tim WBS) PT PJB Jalan Ketintang Baru No. 11 Surabaya 60231 Indonesia, melalui e-mail bisa dikirim ke alamat pengaduan@ptpjb.com, sedangkan via telephone bisa langsung ekstensi ke nomor kantor Ketua Komite WBS. Laporan yang masuk akan diklarifikasi awal dengan memanggil pelapor dan laporan yang masuk harus memenuhi evidence yang jelas.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“We receive any form of violations report both from internal and external. Internal was from employees, executive and board of directors. External was counterparty, suppliers, community and environment surrounded or all stakeholders. Whistleblowers can be submitted by legal entities/agencies with include clear identity and acknowledgement document that whistleblower is the representative from these legal entities/agencies. The violation report mechanism can be submitted by e-mail, legal mail in form of document sent by post or complaint box which has been provided and may be by phone. The violation report in form of document submitted to WBS Committee

PT PJB addressed in Jalan Ketintang Baru No. 11 Surabaya 60231 Indonesia, by e-mail to pengaduan@ptpjb.com, while by phone in extension to Head of WBS Committee. The violation report must be included the clear evidence and would be clarified first by reach the whistleblower.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

Report of violations cases which can be reported and processes through WBS was incident/occurrence or evidence at least four years period before the report was submitted. Furthers, Mr. Herlin Luthan explain the correlation among violations cases as follows:

“Benturan kepentingan berhubungan dengan penyalahgunaan jabatan/kewenangan dikarenakan oleh business process yang ada di perusahaan. Dalam kasus rangkap jabatan, sebagai contoh seseorang memiliki jabatan sebagai senior manager keuangan dan terlibat dalam proses pengadaan, hal ini berpotensi menimbulkan benturan kepentingan dalam penyalahgunaan jabatan/kewenangan untuk menguntungkan satu pihak dalam proses pengadaan barang dan jasa, contoh kasus tersebut juga bisa terjadi karena adanya imbalan/suap/gratifikasi, oleh karena itu kami dari pihak internal kontrol sangat berkepentingan dalam menangani kasus-kasus semacam ini. Contoh kasus di atas bisa saja meluas menjadi tindakan kecurangan yang merugikan perusahaan seperti pencurian/penggelapan, dan meluas lagi menjadi korupsi yaitu menggelapkan uang atau asset perusahaan. Terkait dengan batas waktu laporan, pihak perusahaan menerima dan memproses laporan pelanggaran yang terjadi dalam kurun waktu empat tahun sebelum laporan tersebut disampaikan melalui WBS.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“Conflict of interest related to the misappropriation of authority/incumbency caused by business process which occurs within the company. In the case of concurrently, for example someone who officiate as finance senior manager and bound in procurement process, in this case was potentially inflict conflict of interest in misappropriation of authority/incumbency to profitable one party on the service and goods procurement process. These sample case can be come about because of reward/bribe/gratuity, therefore, we from internal control be interested in follow-up these cases. From these

sample cases may be spread become fraud measures which can be disserve the company like theft/embezzlement, and be more spread become corruption that is cabbages the company financial or asset. Related to the time limit of report, company can receive and process the violation report which occurred in period of four years before the report was submitted through WBS.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

Company was committed to protect the whistleblower whose acting in good faith and company would be compliance to the legal law which is related to best practices applicable within WBS implementation. The purpose for the whistleblower protection is to encourage the reporting action and ensure the safety of whistleblower and their family. The company gives protection to the whistleblower from:

- a) Unfair dismissal;
- b) Demotion in position or rank;
- c) Harassment or discrimination in any form;
- d) Note that harm personal data (personal file record).

In addition to the protection above, company also provide the legal protection (in case is needed), in line with the provision which set within Article 43 Law Number 15 Years 2002, Law Number 25 Years 2003 about Criminal Offence of Money Embezzlement and Article 13 Law Number 13 Years 2006 about Witness and Victims Protection, and Article 5 Government Regulation Number 57 Years 2007 about Procedures of Special Protection for Complainant and Witness within Criminal Offence of Money Embezzlement, among others:

- a) Protection from criminal and/or civil charges;
- b) Protection for personal safety, and/or complainant family from physical and/or mental threat;
- c) Protection for complainant assets;
- d) Confidentiality and disguise of complainant identity; and/or
- e) Provision of information without face to face with the complainant, over every investigation level in case of violations including on court dispute.

WBS policy in PT PJB ensured the confidentiality of whistleblowers and reported identity, except in legal process needed to show the whistleblower identity. Company guarantees that every whistleblower reporter can track the status follow up on their report. The sharing information conducted by considering confidentiality principles between whistleblower and company, including confidentiality to the reported status.

As revealed by Mr. Herlin Luthan as follows:

“Perusahaan menjamin setiap pelapor untuk mengetahui perkembangan laporan lebih lanjut. Apabila terbukti maka perusahaan akan memberikan apresiasi, apabila tidak terbukti perusahaan juga akan memberikan punishment.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“Company ensured that every whistleblower can be track the status follow-up on their report. Company would give appreciation for proven report and give punishment for unproven one.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

Related to punishment which is given for fraud in company, further Senior Manager of Compliance of PT PJB was explains:

“Terdapat tiga jenis sanksi yang berlaku di PT PJB sesuai dengan pelanggaran yang dilakukan. Sanksi ringan yaitu pemotongan gaji, sanksi sedang yaitu penurunan jabatan dan sanksi berat yaitu pemecatan.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

“There are three types of punishment which are applicable in PT PJB accordant to the offence committed. Mild sanction is salary cutback, middling sanction is incumbency alighting and severe sanction is dismissal.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

Based to the result of interview conducted, so far, reward and punishment system of WBS well enough in giving deterrent effect for employees which are committed fraud. Further interview as follows:

“WBS dianggap efektif karena contoh punishment yang diberikan kepada organ perusahaan yang melanggar. Hal ini secara tidak langsung mempengaruhi mindset dari organ perusahaan yang lain untuk tetap mematuhi aturan-aturan yang ada.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

“WBS was considered effective because of instance punishment given to employees which are committed fraud. From these cases indirectly influence the mindset of others employees to obedience in line for existing rules.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

From the data interview above, it can seen that the reward and punishment system of WBS indirectly influence the mindset of employees to act according with code of conduct agreed by internal corporate. In addition, data of interview related to the reward and punishment system was also conducted with the employee as target group of policy. Further interview as follows:

“Punishment system WBS cukup memberikan efek jera kepada karyawan.” (Interview with employee initials “D”)

“Punishment system of WBS is well enough give deterrent effect to the employees.” (Interview with employee initials “D”)

These expression above was accordance to the WBS report which periodically given to the each employees in PT PJB. The employees believed that reward and punishment system was functionate by the existing of the report. Further interview as follows:

“Laporan WBS merupakan sebuah bukti bahwa WBS telah diimplementasikan di lingkungan perusahaan.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“WBS report is an averment that the WBS has been implemented within company.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

Here is the data of violations report submitted through WBS and has been followed up based on PT PJB Annual Report 2011, 2012, and 2013:

1) In 2011

Based on PT PJB Annual Report 2011, up to the end of December 2011, there is no report of violations delivered through the line of WBS.

2) In 2012

Based on PT PJB Annual Report 2012, as the end of December 2012, there was no violation report delivered through WBS.

3) In 2013

Based on Annual Report 2013, as the end of December 2013, there were five reports of violations submitted through WBS that have been followed up us follows:

No	Pelapor Whistleblower	Kategori Laporan Pelanggaran Violation	Penanganan
1	Perorangan Individu	Pelaporan atas perilaku karyawan On supervisor's attitude	Komunikasi dengan pelapor tidak berlanjut karena Pelapor tidak memberikan identitas ataupun nomor telepon yang bisa dihubungi serta tidak merespon email Komite WBS. disimpulkan bahwa Laporan tersebut tidak dapat diproses lebih lanjut. Communication with the whistleblower does not continue because the whistleblower did not give a clear identity or phone number and did not respond to emails sent by WBS Committee. It was concluded that the report cannot be processed further.
2	Perusahaan Corporation	Pelaporan mengenai proses pengadaan barang/jasa On procurement of services and goods	Disimpulkan bahwa tidak terdapat hal-hal yang mengindikasikan terjadinya penyimpangan atau pelanggaran terhadap pelaksanaan Pengadaan. It was concluded that there was no indication of violations of Procurement process.
3	Perorangan Individu	Pelaporan atas ketidakpuasan kepada Atasan On supervisor's attitude	disimpulkan tidak ada pelanggaran karena Atasan telah melakukan tugasnya sesuai kewenangan jabatannya. It was concluded there was no violation because the supervisor did his duties according to his authority.
4	Lembaga Institution	Pelaporan atas ketidakpuasan kepada Atasan On supervisor's attitude	Disimpulkan bahwa Laporan pengaduan didasari oleh didasari ketidakpuasan atas perilaku Atasan. Yang bersangkutan telah diproses tindakan indisipliner sesuai ketentuan yang berlaku di PJB. It was concluded that the report was about discontent over the supervisor's attitude. The respective supervisor has been imposed disciplinary action in accordance with applicable provisions at PJB.
5	Perorangan Individu	Pelaporan mengenai proses pengadaan barang/jasa On procurement of services and goods	Sampai saat ini masih proses verifikasi laporan pengaduan. Still in the process of verification.

Figure 4.9 WBS Report in 2013
Source: PT PJB Annual Report 2013

From the data displayed related to the violations report above, it can identified that mostly the violations report submitted was not completed with clear supporting evidence. It can be seen from the follows-up report above which conclude that there are three of the five reports are not proven. From the table above it can be seen that the violations report submitted was mostly in case of supervisor's attitudes and on procurement of services and goods.

Moreover, based on the explanation related to WBS mechanism above, it can conclude that mechanism of violation report through WBS has been formulated in detail and set to be understood easily by all employees. The mechanism of WBS in PT PJB covered management structure of violations management, reporting lines and follow up process, investigation

as far as completion stage (reward and punishment system). Punishment system of WBS in PT PJB is not only addressed to reported which committed fraud, but also the whistleblower which delivered violation report containing inappropriate element, delivering false evident, disclosing slander without clear evident.

The mechanism above was also arranges the involvement of audit and external investigator in which is considered complex cases and legally needed the intervention from external party. Generally, mechanism which is applicable in WBS implementation in PT PJB was confidential. The mechanism was required whistleblower to show their identity and Committee WBS obligated to ensure the confidentiality of whistleblower. WBS mechanism which has been implemented in PT PJB provides convenience of investigation, because of clarity identity whose could be reached for confirmation.

Basically, the ideal mechanism must be able to provide impact for target group from certain policy. Based on result of research which has been conducted can be seen that WBS mechanism applicable in PT PJB provide the impact for employees as target group from WBS policy. The impact given is deterrent effect for employees to not commit an offense or frauds which potentially harm company both financial and negative reputation.

b. Socialization of WBS

The socialization related to WBS can be define as capability of policy executors (party who received mandate to implement certain policy) in conducting socialization as of the information related to implementation of WBS can be conveyed well to target group among others employees, shareholders and stakeholders. Company not only obligated in implementing WBS but also required to conducting the socialization relates to policy and mechanism of WBS which is applicable in PT PJB. The capability of policy executors to arranges and formulates WBS socialization strategy was very determines the output and impact from ongoing implementation.

Socialization is an introduction effort of new policy or program within the organization. The introduction effort was intended as guidelines in implementation in order to reduce the confusion of employees or employees in implementing the policy or program. The socialization was also intended to improve the quality of performance in complex because of employees, shareholders and stakeholders know the policy or programs which has implemented by company.

Based on result of research, there are two ways of socialization conducted related to WBS in PT PJB among other in formal and informal ways. In formal ways, company conducted socialization through work meeting for internal parties of PT PJB and suppliers gathering for counterparty as well as others external party. Further, Head of Internal Division Unit and Head of WBS Committee explain as follows:

“Untuk sosialisasi terkait dengan kebijakan dan mekanisme WBS, kami melakukan sosialisasi dalam rapat kerja untuk pihak internal perusahaan. Rapat kerja memang tidak dihadiri oleh semua karyawan, dalam rapat kerja dihadiri oleh para senior manager jadi sosialisasinya akan disampaikan kepada karyawan melalui senior manager di setiap bidang atau divisi. Sedangkan untuk pihak external melalui Humas bukan dari WBS sendiri, di Humas kita ada satu pintu lewat sektor jadi nanti mereka yang akan menyampaikan kepada masyarakat tentang adanya WBS di PJB. Bisa juga sosialisasi WBS ini melalui suppliers gathering untuk pihak external seperti rekanan dan suppliers.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“We conducted socialization related to policy and mechanism of WBS in work meeting for internal parties. Work meeting was not attended by all employees, during a meeting attended by senior managers so socialization would be communicated to employees through senior managers in every unit or division. While, for external parties was not conducted by WBS committee, but carried out by Public Relation Division. PR division communicated the WBS policy to the stakeholders by one door sector. The socialization of WBS can be conducted by supplier gathering for external among others counterparty and suppliers.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

The informal ways of WBS socializations was conducted through online and printed media, among others PT PJB official website and “Info PJB” magazine published by PT PJB. Here is the figure of informal socialization conducted by PT PJB official website.



Figure 4.10 WBS Page in PT PJB Official Website-1
Source: www.ptpjb.com

Further, the interview which conducted with employees related to socialization of WBS presented as follows:

“Sosialisasi tentang WBS di PJB sudah disosialisasikan lewat website dan info PJB (majalah). Sosialisasi dilakukan oleh Divisi Sumber Daya Manusia melalui unit-unit bidang ke karyawan.” (Interview with Mr. Soeharto Tukiran as Assistant Officers of Investor Relation in PT PJB)

“The socialization of WBS in PT PJB have been communicates through official website and “Info PJB” (magazine). Socialization was conducted by Human Resources Division in each unit to the employees.” (Interview with Mr. Soeharto Tukiran as Assistant Officers of Investor Relation in PT PJB)

The expression above was reinforced by the other interview conducted with employee, as follows:

“Sosialisasi WBS dilakukan melalui website, majalah Info PJB, banner” (Interview with employee initials ‘D’)

“The socialization of WBS was conducted through official website, ‘Info PJB’ magazine, banner.” (Interview with employee initials ‘D’)

During the interview, was found a fact related to the formal socialization conducted which indicate not run well enough. Further interview as follows:

“Selama saya bergabung hampir satu tahun di PJB, sosialisasi WBS tidak pernah diselenggarakan dalam sebuah acara formil. Sosialisasi WBS sebatas pada pemasangan banner di dalam kantor serta kotak pengaduan WBS di bagian lobby resepsionis kantor pusat. Sosialisasi WBS juga dilaksanakan via website. Pelaporan WBS juga bisa dilakukan melalui kanal website tersebut.” (Interview with employee initials “R”)

“So far almost one year I am joined in PJB, the socialization of WBS not yet conducted in formal ways. Socialization of WBS limited to the banner as well as WBS complaints box at the lobby in head office. The socialization of WBS also conducted in PJB official website. The report of WBS may be submitted through website canal.” (Interview with employee initials “R”)

From the interview result above, can be seen the weakness of WBS socialization in formal ways what makes some of employees do not understand well about the implementation of WBS. Further, Senior Manager of Compliance in PT PJB was explained as follows:

“Kurangnya sosialisasi WBS yang diberikan kepada seluruh organ perusahaan menyebabkan kurangnya pemahaman akan WBS di PT PJB.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

“The lack of WBS socialization which informed to the employees leads the less of WBS understanding in PT PJB.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

According to arguments expressed by informants, it can be concluded that the socialization of WBS in PT PJB conducted by Human Resources, Public Relation and WBS Committee in formal and informal ways both for internal and external parties. The socialization for internal was conducted

through work meeting which attended by senior manager, socialization would be communicated to employees through senior managers in every unit or division. While for external parties, counterparty, suppliers and stakeholders was conducted through supplier gathering. Informal socialization for internal and external was conducted by PT PJB official website and 'Info PJB' magazine.

The socialization of WBS have been conducted in PT PJB, but the impact of socialization seen not maximum enough. The socialization strategy both formal and informal turned out to be less significant impact. Fact finding on the field indicate that there has been no formal socialization given to junior employees. This resulted the junior employees not yet understand well about the system related to WBS implementation in PT PJB.

c. Monitoring of WBS Implementation

Monitoring can be define as observation activity conducted to assess the development of WBS implementation, and further identified as well as anticipate problem which potentially harm the ongoing implementation of WBS. Monitoring on the WBS implementation was intended as anticipated way to take early decision for subsequent actions and to ensure the objectives achievement. Monitoring was conducted to assess the implementation of policy, so it can be seen in case of deviation from policy objectives which have been formulated. In addition, the result of monitoring can be use as

material adjustments to the plan in accordance with the conditions and limitation in the field.

The main purpose from monitoring activity is to identify the problems faced within the implementation, so that collective actions can be done as early as possible. In addition, monitoring also intended to support the improvement effort in further implementation activity. The effort can be conducted through providing information related to the development of ongoing implementation activity status.

Monitoring activity related to the WBS implementation in PT PJB have tight connection with Internal Division Unit where violations report submitted both with clear identity or not, would continue to serve as a reference in the performance of Internal Division Unit. Further, Head of Internal Division Unit and Head of WBS Committee explain as follows:

“Semua laporan pelanggaran yang masuk melalui WBS, termasuk surat kaleng akan tetap dijadikan sebagai acuan dalam PI karena bagi saya semua laporan yang masuk berguna untuk PI. Walaupun itu hanya surat kaleng akan tetap saya pertimbangkan karena tidak akan asap apabila tidak ada api.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee)

“Any form of violations report which is submitted through WBS, including anonymous letter would continue to serve as a reference in internal control. In my opinion, any form of report was useful for internal control. Although it only anonymous letter would be consider as it there is no smoke without fire.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee)

Based on interview and observation in the field, it can be conclude that monitoring related to WBS implementation in PT PJB was very depend on Internal Control. Fact finding in the field indicated that there has been no

monitoring scheme conducted formally and independently. Monitoring of WBS in PT PJB regarded as one of material and supporting tool in Internal Control performance. Internal Division Unit has function as vehicle for WBS on conducting monitoring activity. Further, the interview related to these explanation above as follows:

“Selama ini monitoring saya lakukan menggunakan pendekatan internal control untuk kantor pusat. Sedangkan untuk kantor unit saya secara informal memberikan tugas tambahan kepada tim audit internal.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“During this time I did monitoring activity use internal control approach for head office. While for unit office I did informally give additional task for audit internal team.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

Monitoring activity has tight connection with evaluation process, and evaluation process would be executed well supported by report related to the policy implementation. Based on interview and observation conducted in the field, there has been no evaluation activity related to WBS implementation in PT PJB. The existing report limited on the number or submitted violation report and has been follow up. Moreover, there is no independent survey which conducted related to WBS implementation. Therefore, so far there is no special report which covering impact and effectiveness of WBS in supporting code of conduct, company ways and GCG. Further, Head of Internal Division Unit and Head of WBS Committee explain in brief as follows:

“Belum melakukan evaluasi, hanya melakukan studi banding ke Pertamina. Sebenarnya memang perlu adanya evaluasi, tetapi karena

terkadang overlapping dengan tugas dan fungsi saya sebagai ketua satuan pengawas internal dan juga tugas serta fungsi dari para tim WBS, tetapi ke depannya pasti akan diadakan evaluasi independent terkait dengan implementasi WBS.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“As not yet conducted evaluation, it is only study comparison in Pertamina. Actually, it is necessary for the evaluation, but often overlapping with the duties and function of me as Head of Internal Division Unit and also the duties and function of others WBS Committee, but in the future would be definitely held an independent evaluation related to the WBS implementation.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

The argument from informant above was supported by Manager of Corporate Governance and Corporate Branding and Member of WBS Committee PT PJB as follows:

“Untuk evaluasi khusus WBS sendiri memang belum ada, karena masih belum ada kejelasan tentang siapa yang bertanggung jawab untuk melakukan evaluasi (survey). Seperti yang kita ketahui bersama bahwa WBS disini belum jelas divisi atau bidang mana yang memegang dan membawahi.” (Interview with Mrs. Kuswati as Manager of Corporate Governance and Corporate Branding and Members of WBS Committee)

“For special evaluation related to WBS does not yet exist, since there is no clarity about who is responsible for conducting evaluation (survey). As we know that there is no clarity of certain division or unit which handled and supervises WBS.” (Interview with Mrs. Kuswati as Manager of Corporate Governance and Corporate Branding and Members of WBS Committee)

Based on research result, can be conclude that monitoring for WBS implementation in PT PJB conducted informally under Internal Division Unit supervises. The monitoring strategy was conducted through internal control approach for head office and internal auditor team for unit offices. Therefore, the monitoring from WBS implementation in PT PJB has tight connection

with internal audit. Generally, WBS in PT PJB give contribution for internal audit performance as early warning detection for fraud action which is potentially harm the company both in financial and negative reputation.

Moreover, for evaluation of WBS, specifically and independently has not been done because of addition duties and functions as WBS Committee are often overlapping with the main duties of each member. Therefore, the effectiveness of WBS implementation in PT PJB cannot be clearly assessed. Ideally, the integration of monitoring and evaluation activities would facilitate the policy makers and policy executors in identifying problems encountered and assess the level of effectiveness in the WBS implementation for better policy formulation.

d. Respond and Participation of Employees toward WBS Implementation

Related to the WBS implementation in PT PJB, there is problems faced that is placed on the apathetic human resources to the WBS and the fear which lead the employees has a lot of consideration, before deciding to report the violations. Based on the observation in the field, be discovered a phenomenon where most of the employees tend to open up an informal forum to express their thoughts of dissatisfaction they feel.

Related to the employees participation on WBS, low level of employee participation of PJB on WBS implementation is caused by hesitate virtue which is mentally adhered to Indonesian community. This fact was as

appropriate as statement from Senior Manager of Investor Relation and Corporate Governance in PT PJB as follows:

“The big restriction of WBS implementation are culture barrier and psychology barrier serta sifat sungkan yang diyakini untuk tidak memblow-up kejelekan orang lain. Keterbatasan tersebut menyebabkan reward system WBS tidak berjalan dengan baik. Faktanya, reward dan punishment system di unit menggunakan aturan adat ayng berlaku di masyarakat sekitar.” (Interview with Mrs. Yama Bellatrixiana as Senior Manager of Investor Relation and Corporate Governance in PT PJB at that time)

“The big restriction of WBS implementation are culture barrier and psychology barrier as well as hesitate virtue that is customary not to blow-up badness attitudes of others. That restriction leads reward system of WBS are not run well. In fact, reward and punishment system on unit management used local system rules which exist within community surrounding unit management operational area.” (Interview with Mrs. Yama Bellatrixiana as Senior Manager of Investor Relation and Corporate Governance in PT PJB at that time)

From data interview of informat above was indicate that the big restriction on the WBS implementation is hesitate virtue. Moreover, here is the interview result which is conducted related to the respond from employees to the WBS implementation in PT PJB:

“WBS di PT PJB sudah diimplementasikan, namun belum memasyarakat karena WBS merupakan kebijakan baru. Tapi saya kira karyawan sudah mengerti akan adanya kebijakan dan mekanisme WBS.” (Interview with Mr. Soeharto as Assistant officer of Investor Relation in PT PJB)

“WBS in PT PJB have been implemented, but not yet socialized because WBS is a new policy. But, I think the most of employees already understand the policy and mechanism of WBS.” (Interview with Mr. Soeharto as Assistant officer of Investor Relation in PT PJB)

As expression above, it can be seen that WBS in PT PJB has been implemented, but in fact there are several employees who do not understand well. Further interview displayed as follow:

“Saya mendukung adanya WBS di dalam perusahaan, tetapi karena masih karyawan baru jadi masih belum tahu bagaimana implementasinya selama ini” (Interview with employee initials ‘D’)

“Personally, I am support the existing of WBS within the company, but as new employee I do not understand well about the implementation.” (Interview with employee initials ‘D’)

The expression above was supported with another data interview conducted with employees as follow:

“Saya pribadi kurang melihat sistem WBS sebagai sebuah sistem yang telah berjalan dengan baik. Strukturnya sendiri sebenarnya telah dibangun dengan baik, namun pada prakteknya, pelaporan yang masuk dalam WBS tidak ditindaklanjuti dengan tegas dan jelas.” (Interview with employee initials ‘R’)

“Personally, I did not see the WBS as a well functionate system. Actually, the structure has been formulated well, but in practice, the violation report submitted in WBS did not follow up in forceful and trenchant.” (Interview with employee initials ‘R’)

Based on interview and observation result above, it can conclude that basically employees have positive respond to the existing policy and implementation of WBS within company managerial activity. However, their interest to take charge in the system is still low. Employee of PT PJB was less participative caused by hesitate virtue which is naturally addressed within personal values. Here is the interview data which is conducted with employees related to the involved reluctance:

“Keengganan untuk melapor itu karena saya masih baru di kantor, jadi belum tahu bagaimana budaya dan situasi yang ada. Mungkin apa yang saya pikir pelanggaran, ternyata bukan pelanggaran karena kalo WBS itu juga ada sanksi buat yang salah lapor. (Interview with employee initials ‘D’)

“The reluctant reason not to report because I was a new employee, I do not understand well about the culture and situation. Sometimes, we have different perpective about the violations. When I think it is a

fraud, may be it was not. In WBS itself there is a sanction for false alarm, right?" (Interview with employee initials 'D')

The expression above was supported by data interview from employees of PT PJB as follow:

"Setiap orang pasti akan menimbang baik dan buruk dari apa yang akan dia lakukan, semua karyawan memiliki rasa sungkan dan terkadang merasa takut untuk menjadi seorang pelapor. Karena terkadang orang yang menjadi pelapor akan dibalas dan bahkan menjadi tersangka." (Interview with Mr. Soeharto Tukiran as Assistant Officer of Investor Relation in PT PJB)

"Deep in each individu would be considering about the good and bad impact from what they do, every employee have hesitate virtue and often felt bad for being a whistleblower. Sometimes, the whistleblower would be re-charged even suspected." (Interview with Mr. Soeharto Tukiran as Assistant Officer of Investor Relation in PT PJB)

Each policy and program which is implemented by top management within the company would bring about the respond or perception for employees as target group. The policy and program in company would be create a relation where the relation is evokes a deeper understanding related to the employees trust toward the individual, the policy executors as well as companies. The responds may be in form of positive and negative responds. It is depends on condition where authority and power of policy executors as well as strategy formulated in order to introducing or socialize the policy.

Based on interview and observation conducted related to the respond and participation of employees toward WBS implementation, it can conclude that basically employees have positive respond but less in participation. It caused by the fear and personal considerations influenced by hesitate virtue which is naturally addressed within each individual values. Most of

employees believe that inappropriate action toward ethical standard and code of conduct was a personal affair. Employee assumes that reporting violation of business partner is not included on their individual territory that can be passed.

2. Supporting and Inhibiting Factors of WBS Implementation

On the WBS implementation in PT PJB cannot be avoided from the existing factors which are influence these succession. There are at least two type factors in WBS implementation, among others supporting factors as supporting material and inhibiting factor which may be obstruct the implementation of WBS. Company must be able to manage and optimize the supporting factors to reduce the problems caused by inhibiting factor.

a. Supporting Factors

The supporting factors in WBS implementation is policy and regulation both from internal that is Joint Decree Board of Directors and Commissioner related to WBS as well as external that are SOE Ministry Regulation, WBS guidance published by KNKG and other supporting regulation related to the protection of whistleblower. The supporting policy and regulations above were intended used as guidance for employees to execute the implementation. The succession of WBS implementation was expected to be effective as one of GCG assessment and compliance to the code of conduct as well as early warning detection toward fraud which can influence company, both financial and negative reputation. Here is the

interview data which is conducted related to policy as a supporting factors in WBS implementation:

“Kebijakan merupakan faktor pendukung WBS sebagai pedoman implementasi.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“Policy is a supporting factors in WBS as guidance implementation.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

Another interview conducted was also indicated that the policy is one of supporting factor for the WBS implementation. Further interview as follow:

“Salah satu faktor pendukung dalam WBS adalah kebijakan yang mendukung kesuksesan pada implementasinya.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

“One of supporting factors in WBS is policy which support the successive of implementation.” (Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

Policy is a fundamental concept used as implementation guidance within the organization. Policy can be defined as master plan and grand decision in execute the policy implementation. Master plan basically contain the goal would be achieve, benefit, mechanism of implementation and the others provisions.

Related to WBS, the fundamental law of WBS implementation based on Minister of State Owned Enterprise regulation issuance Number: PER-01/MBU/2011 about the Implementation of Good Corporate Governance Article 27 which explain the obligation of board of director to formulate the mechanism of violations report on SOE. Board of directors formulated

mechanism of violations report should be appropriate with internal regulation and consider about the company budget, GCG guidelines, as well as code of conduct. Further, WBS in PT PJB was regulate on the Joint Decree (SKB) between the Board of Directors and Board of Commissioners No.095.K/010/DIR/2012 and No.007.K/DK/PJB/2012 about Whistle Blowing System in PT Pembangkitan Jawa-Bali. Within the Joint Decree above was set the goal, purpose and benefit of WBS implementation on the company operational activity as well as the mechanism which consist of the process on managing the violations report, the kind of violations which can report through WBS, whistleblower protection, and follow up process, investigation, punishment dan reward system as well as the reporting process.

As one of supporting factors, within these Joint Decree have been set the benefit of WBS for company as follows:

- 1) As a way to communicate important and critical information for Company to appropriate party which is manage the reporting;
- 2) Make available early warning system for possible problems due the violation;
- 3) Make a opportunity to manage the violations reporting internally;
- 4) Promote the positive image in the eyes of stakeholders, regulator, and community in general;
- 5) Provide the suggestion for Company to improve internal control system, as well as to formulate the appropriate action.

As revealed by Head of Internal Division Unit and Head of WBS Committee related to benefit of WBS as follows:

“Benefit dari WBS adalah early warning detection terhadap adanya kemungkinan pelanggaran yang terjadi di PJB, dan juga sebagai acuan dalam internal corporate untuk menangani laporan pelanggaran di PJB.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“Benefit of WBS are early warning detection for possible problems due the violation which are occurs in PJB, an also to provide a guidance for internal corporate in managing the violations report in PJB.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

The implementation of WBS in PT PJB was a supporting system in performance improvement as early warning detection as well as provide guidance for internal corporate in managing the violations report. The basis of the implementation in handling the complaint of the infringement of stakeholders in order to ensure the presence of effective solution mechanism before exiting into negative publication or handled legally.

Here is the interview data conducted with employee related to the benefit of WBS implementation in PT PJB:

“WBS menjadi salah satu elemen pendukung GCG yang membantu pelaksanaan pengendalian internal serta dapat menumbuhkan budaya perusahaan yang kondusif untuk terlaksananya bisnis yang sehat” (Interview with employee initials ‘D’)

“WBS is one of supporting elements in GCG which assist the implementation of internal control as well as encourage a condusive company culture in order to create the best business activity.” (Interview with employee initials ‘D’)

The benefit of WBS as supporting element in GCG implementation was also expressed by the employee through the data of interview as follow:

“WBS adalah salah satu alat untuk penerapan GCG yang baik. Salah satu pilar GCG adalah transparansi. Dengan demikian WBS merupakan alat untuk mengontrol transparansi disebuah organisasi (pengendalian internal). (Interview with employee initials ‘R’)

“WBS is one of tools in GCG implementation. One of GCG pillars is transparency. Therefore, WBS is a tool in control the transparency within organization (internal control).” (Interview with employee initials ‘R’)

There are others supporting factors in WBS implementation besides the policy and supporting regulation that is information technology (IT). The functions of IT are to conducting informal socialization through official website as well as tools used to accommodate the violations report. As revealed by Head of Intenal Division Unit and Head of WBS Committee as follows:

“IT merupakan salah satu faktor pendukung dalam implementasi WBS sebagai media sosialisasi dan menampung laporan pelanggaran yang dikirim melalui e-mail.” (Interview with Mr. Herlin Luthan as Head of Intenal Division Unit and Head of WBS Committee in PT PJB)

“IT is one of supporting factors on WBS implementation as a media of socialization and tools used to accommodate the violations report in form of e-mail.” (Interview with Mr. Herlin Luthan as Head of Intenal Division Unit and Head of WBS Committee in PT PJB)

In addition of policy and supporting regulation as well as IT on WBS implementation there is other supporting factor as follows WBS compliant box provided by company as a tools used to accommodate report violation in form of legal letter and document and also x-banner and ‘Info PJB’ magazine as socialization media. Here is the interview data related to physic supporting factor in WBS implementation:

“Kita sudah menyediakan kotak pengaduan WBS yang ada di lobi sebagai alat penampung laporan lainnya selain melalui pos dan e-mail. Kita juga memasang x-banner untuk kepentingan sosialisasi.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

“We already provide WBS complaints box at the lobby as a media used to accommodate the report. We also presented x-banner for socialization.” (Interview with Mr. Herlin Luthan as Head of Internal Division Unit and Head of WBS Committee in PT PJB)

The data interview related to the WBS complaint box and x-banner as socialization media above was supported by the interview with employee of PT PJB as follows:

“Selain IT ada majalah perusahaan (Info PJB) yang juga merupakan faktor pendukung. Majalah perusahaan digunakan sebagai media sosialisasi.” (Interview with Mr. Soeharto Tukiran as Assistant Officer of Investor Relation in PT PJB)

“In addition of IT there is ‘Info PJB’ magazine as supporting factors used as socialization media.” (Interview with Mr. Soeharto Tukiran as Assistant Officer of Investor Relation in PT PJB)

Here is the figure capture as evidence related to physic supporting factors of WBS implementation in PT PJB.



Figure 4.11 WBS Complaint Box
Company provided WBS complaint box placed at the lobby is one of physic supporting factor as media used to accommodate the violations reports.



Figure 4.12 “Info PJB” Magazine
“Info PJB” magazine used as one of socialization media in WBS implementation.

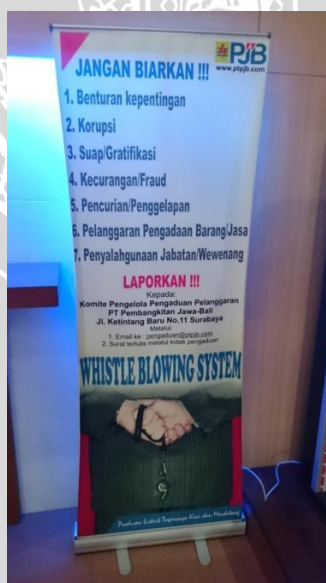


Figure 4.13 WBS x-banner

WBS x-banner displayed at the lobby as one of socialization media and the existence was intended to remain all of employees about the implementation of WBS in PT PJB.

Based on interview and observation research conducted, it can conclude that there supporting factors on the WBS implementation in PT

PTB, among other policy and supporting regulation that are SOE Ministry Regulation, Joint Decree Board of Directors and Commissioners Number: 095.K/010/DIR/2012 and No.007.K/DK/PJB/2012 about Whistle Blowing System in PT PJB, WBS guidance published by KNKG and other regulation related to the protection of whistleblower. Policy is a main supporting factor as a guidance on the implementation because contain about the master plan and grand decision related to the WBS. In addition, other supportings factors provided by company to support the implementation of WBS as follows IT, WBS complaints box, 'Info PJB' magazine and WBS x-banner as media used to socialization as well as accommodate the report violation. The existing of supporting factors above was intended to achieve goal of WBS implementation. The company was expected used the supporting factors in wisely to get optimum succession.

b. Inhibiting Factors

Based on interview and observation conducted, there are inhibiting on the WBS implementation. The inhibiting factor was come from internal environment that is human resource within the company. Here is the interview data related to the inhibiting factor of WBS:

"Inhibiting faktor dari WBS adalah kurangnya pemahaman tentang reward and punishment system yang berdampak pada ketakutan karyawan dalam mengungkapkan pelanggaran yang terjadi."
(Interview with Mr. Sulisty Utomo as Senior Manager of Compliance in PT PJB)

"Inhibiting factor of WBS is less of understanding about reward and punishment system which influence the fear of employee to disclose

the fraud within company.” (Interview with Mr. Sulistyo Utomo as Senior Manager of Compliance in PT PJB)

From the data interview above was indicate that less of understanding about reward and punishment system provide negative impact for employee in disclosing the fraud within company. The expression above was supported by data interview as follows:

“Faktor penghambat dari implementasi WBS sendiri adalah sungkan dan ketakutan menjadi seorang pelapor.” (Interview with Mr. Soeharto Tukiran as Assisstant Officer of Investor Relation in PT PJB)

“Inhibiting factor of WBS implementation is hesitate virtue and the fear to become a whistleblower.” (Interview with Mr. Soeharto Tukiran as Assisstant Officer of Investor Relation in PT PJB)

In addition of hesitate virtue which influence the employees in disclosing the fraud, the inhibiting factors which exist in the implementation of WBS was expressed by data of interview as follows:

“Inhibiting faktor adalah individu-individu yang bersikap apatis terhadap pelaksanaan WBS.” (Interview with employee initials ‘D’)

“Inhibiting factor is apathetic individu within compant toward WBS implementation.” (Interview with employee initials ‘D’)

From the data interview above, it can be seen that the inhibiting factor in the implementation of WBS is human resources as policy implementory and target group. It was appropriate with the data interview as follows:

“Inhibiting factors dari WBS adalah sumberdaya manusia yang masih setengah-setengah menyikapi dan menjalankan sistem WBS, ketakutan setiap orang yang mengetahui terjadi pelanggaran sehingga tidak bersedia untuk melapor dan tindak lanjut pelaporan yang tidak jelas.” (Interview with employee initials ‘R’)

“Inhibiting factors of WBS is human resource which not serious in give respond and implement the WBS, the fear of each individu that

found the violations and reluctant for being whistleblower and the unclear of report follow up.” (Interview with employee initials ‘R’)

According to informant statement above, it can conclude that the big restriction was come from behavior of each individu within company. It is related to the previous discussion about the respond and participation of employee toward WBS. On the previous discussion has been explain the fundamental reason influenced sense of caring of employee that are hesitate virtue and the fear of being whistleblowers. The others inhibiting factors which exist within the implementation that is the restriction in collecting WBS member to hold meeting discuss about the violation report. It is influence by the overlapping duties and function of each WBS Committee member. Further, Senior Manager of Compliance has been explain as follows:

“Komite WBS di PJB dalam bentuk ‘komite’ yang anggotanya adalah perwakilan dari beberapa bidang atau divisi yang ada dalam stuktur organisasi PT PJB. Komite WBS sendiri berkerja dalam bentuk penugasan, lebih seperti tanggung jawab tambahan jadi untuk rapat dan pengumpulan anggota sedikit berbenturan dengan tugas utama setiap anggota komite.” (Interview with Mr. Sulisty Utoma as Senior Manager of Compliance in PT PJB)

“WBS Administrators in PT PJB in form of ‘committee’ with member of representative from several units or division within the organization structure of PT PJB. The duties and task of WBS Committee was an addition task, the collecting of member to hold a meeting often clash with main task of each member.” (Interview with Mr. Sulisty Utoma as Senior Manager of Compliance in PT PJB)

The inhibiting factors in WBS implementation was come from internal that is human resources as the policy executors and target group of policy. The core of WBS implementation within company was to encourage

the sense of caring to the frauds issues which influence the company in financial and negative reputation. However, in fact the implementation of WBS in PT PJB was still lack to attract the attention for employee to participate on the system.

C. Data Analysis

Basically, the policy formulation was intended to encourage the awareness of target group to be active participate toward issues within the organization. Target group was not an object anymore moreover as policy executors to create regularity scheme which is believed along the truth. Policy can be defined as legal product made by government to overcome the public matters. United Nation within Wahab (2012:9) revealed that policy is a guidance to take actions. The guidance may be very simple or complex, be general or specific, in board or narrow sense, blurred or bold, loose or details, qualitative or quantitative, public or private. WBS policy within BUMN referred to SOE Ministry Regulation Number: PER-01/MBU/2011 about implementation of GCG in BUMN Article 27 that is the obligation board of directors in BUMN to formulate and implement policy related to the violations report system. In line with the Ministry Regulation, Board of Directors and Commissioner of PT PJB formulate the policy consist of mechanism process in follows-up the allegation report which contained in the Joint Decree Board of Directors and Commissioners Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012 about WBS in PT PJB. The Joint Decree above is a manifestation from commitment of company in

managing the company based on the principles of GCG. The implementation of WBS in PT PJB was expected appropriate with the policy which functioned as guidance line.

There are at least three perspectives that must be considered on the policy implementation process. First, the policy makers, among others Ministry of SOE as well as Board of Directors and Commissioners. The Ministry Regulation above has been encouraged Board of Directors and Commissioners to take a part on policy formulation, implementation and monitoring of WBS. Second, the policy executors that are employees. As an effort to encourage the implementation of WBS then the roles of employees should be optimize. In this contex, PT PJB as research site obligated to formulate and implement WBS appropriate with the SOE Ministry Regulation and Joint Decree. Third, the target groups of policy implementation. The succession of policy implementation depends on the participation of target group to achieve the goal set before. The participation was needed as evaluation material to conduct policy implementation monitoring of WBS.

Nugroho (2008:436) revealed that the succession of policy was determined by 20% of planning, 60% by implementation, and the rest 20% was how to control the implementation. According to statement above, it can see that policy implementation have significant and big influence on the succession of policy. Further, Nugroho explain that policy implementation is the difficult one, in the implementation process often faced the problem which is not found in the concept before. In addition, the consequencey from policy implementation was the main

problems that must be considered. The analysis of data that have been presented before would be explained as follows:

1. The Implementation of WBS in PT PJB

- a. Mechanism of WBS

PT PJB as subsidiary of PLN (Persero) has been formulated and enforced the WBS policy appropriate with SOE Ministry Regulation Number: PER-01/MBU/2011 about implementation of GCG on the SOE Article 27 related to WBS. The enforcement of WBS in PT PJB has been exists since the year 2010 through Directors Decree Number: 069.K/010/DIR/2010. While the SOE Ministry about WBS in SOE was issued in 2011, it is indicate that PT PJB one step forward on the WBS implementation. Based on the observation result, the mechanism of WBS in PT PJB was well formulated through Joint Decree Board of Directors and Commissioners Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012 about WBS in PT PJB. Mechanism of WBS in detail regulate about the WBS management structure that handle by WBS committee which consist of representative from PT PJB organization structure elements. It was intended to analyze the cases from each perspective among others from HRD, finance, legal perspective and so forth. On the Joint Decree above was also explained the verification and follow-up process consist of investigation and reporter intensive.

Generally, the WBS implementation in PT PJB referred to confidential mechanism. On these mechanism, required the whistleblower to show their identity and company was not only obligated to formulate the

correlation in each step of follows-up but also have to ensure the protection for whistleblower. Within the confidential mechanism, company must be able to guarantee the confidentiality of reported and whistleblower. The enforcement of mechanism was intended to facilitated company in reach the whistleblower for confirmation and further investigation process.

Company has also concern about the false alarm or inappropriate report which is submitted through WBS. Punishment system would be given both for reporter and whistleblower who delivered false alarm. It was intended to encourage the employees to provide the clear and straight violations report. The punishment system have given deterrent impact for employees to not commit an offense or frauds which potentially harm company both financial and negative reputation.

Mechanism formulation related to the WBS was included into planning process. As revealed by Nugroho (2008) that planning determine 20% in policy implementation succession, so the good mechanism must be produced. The good planning has influence to the running process of implementation because the provisions set become the guidance and it was intended to support the goal achievement set before.

b. Socialization of WBS

To encourage and enforce effective policy implementation, George Edward III within Nugroho (2008:447) suggest to considering four fundamental issues among others communications, resources, disposition or

attitudes and bureaucratic structure. The four issues above relates to how the policy is communicate to the organization and/or public, the availability of resources to implement the policy, attitudes and responsiveness of the parties involved, and how the suitability of the organizational structure of implementing policy. Once the policy is complete made and enforced, then enters into the policy implementation phase. Policy implementation phase was start from communication process which better known as socialization.

Relates to the WBS implementation in PT PJB, the policy communication phase have been conducted by company to the policy executors and target group both internal and external through several way and tools. Socialization was conducted in formal and informal way to the target group with coordination engagement among HR, WBS Committee and Senior Manager. Formal socialization was conducted in work meeting for internal parties and supplier gathering for external parties, counterparty, suppliers and stakeholders. While, informal socialization was conducted through several media, among others PT PJB official website, 'Info PJB' magazine and WBS x-banner provide by company. It was indicate that PT PJB have been used availability resources to maximize the socialization process.

Socialization can be defined as the process of delivering policy information from policy maker to the policy executors. The policy information must be delivered to policy executors so they know and understand about the content, goal, direction and target group of policy. The information was delivered to policy executors so that they can properly

prepare what to do in implementation process. It is intended to reach the goal optimally appropriate with policy objectives set before.

The socialization of WBS have been conducted in PT PJB, but the impact of socialization seen not maximum enough. The socialization strategy both formal and informal turned out to be less significant impact. Fact finding on the field indicate that there has been no formal socialization given to junior employees. Based on research result conducted, there are a lot of employees especially the newest yet understand enough toward WBS and violation reporting mechanism which have been implemented. This fact leads to a lack of sense of caring because employees thought they did not have connection with WBS.

Less sense of caring from employees was an evidence that socialization impact was not optimum enough. Based on research result indicated that socialization related to WBS tend to conducted in non-formal way through PT PJB official website, 'Info PJB' magazine, x-banner as well as WBS complaints box. Therefore, WBS was need a formal agenda socialization through perception learning and job stress. In addition, it is also necessary persuasive approach to further stimulate the sense of caring and compliance at each individuals of employee within the company.

c. Monitoring of WBS Implementation

Nugroho (2008:463) mentions that most scientists and practitioners of public policy have been agreed that public policy implementation need to be

monitored and evaluated rather than controlled. Monitoring was intended to ensure that the policies implemented according to plan set before, while evaluation was intended to ensure that the policies give results as desired. Generally, monitoring and evaluation was intended to detect and identify any problems, shortcoming and weakness from implemented policy. According to the problems, shortcomings and weaknesses identified would be used as reference to policy re-formulation to be able to adjust to the current situations and conditions. When the implementation is seen as a policy cycle, the monitoring and evaluation process is an important activities, policy needs to be improved continuously that are intended for the policy sustainability.

Through monitoring and evaluation activities was expected for the policy maker can be understand the target group perception toward policy or program that is being implemented. This is a provision that used to anticipate feedback and encourage critical sense to behavioral assumptions underlying the preparation of each program. Monitoring and evaluation process is an integration of policy control. It can be said that the absence of monitoring and evaluation process, the control toward policy would not run properly and effectively. Nugroho (2008:463) revealed that every policy must be controlled intelligently and effectively in order to achieved the policy objectives. Therefore, it is necessary a control scheme that aims to optimize the goals and objectives of any policy that has been formulated.

Related to the WBS policy in PT PJB was not fully regarded as policy cycle and such a released policy. The assumption based on the lack of



evaluations conducted to assess the extent to which policy and implementation of WBS in PT PJB has been running. Nugroho (2008:470) mentions that policy must be monitored, as one of monitoring mechanism is “policy evaluation”. In the absence of evaluation associated with WBS, the effectiveness and impact expected from policy implementation is yet to be measured.

In addition, Nugroho (2008:470) said that policy evaluation is intended to see the extent the goal has been achieved. The necessary of evaluation activity was also intended to see the gap between “expectation” and “reality”. While, LPSK (2011: xii) revealed that is needed the continuous improvement efforts in applying best practices of violation reporting system and whistleblower protection which already exists. Therefore the evaluation related to WBS implementation is needed to measure the effectiveness of the existing system and overcome the problems as well as shortcomings encountered as far of ongoing implementation process.

Based on research result, discovered the fact that monitoring activity related to WBS policy in PT PJB conducted informally. It is indicated that there is no specific scheme which manage how the monitoring of WBS in PT PJB supposed to do. Based on research data obtained, monitoring WBS was associated to internal control through internal audit approach. Monitoring conducted obscurity caused by the ambiguity and confusion about where WBS should be placed.

Based on research data, discovered the fact that WBS report so far is still limited in how many reports are entered and completed to follow-up. The report cannot be used as a reference for assessing whether the WBS in PT PJB has been running effectively or not. Result of these reports cannot be used as a reference if it was true that WBS supported the compliance toward code of conduct applicable in PT PJB. Company must be able to ensure that policies are enforced in PT PJB have been through the process and stages that should be passed as policy cycle. It is also indirectly provide positive impact toward trust level of employees, because the consistency on policies implementation would be encourage the emergence of awareness to obey and not to ignore the existing policies and regulation within the company.

The policy implementation should be seen as unified system that moves from one phase to another continuously and synergistic, mutually determine and form each others. Therefore, it is necessary a monitoring and evaluation scheme as well the consistency of policy implementation. It was intended to the occurrence of synergy among every phase of policy, which in turn relates to the consistency of the sustainability of policy. The synergy was expected to policy is no longer seen as merely normative regulations released but also consistently implemented.

d. Respond and Participation of Employees toward WBS Implementation

John Locke within Agustino (2014:157) revealed that basically state of nature of humans has positive character. This means that humans can well receive either a relational relationships among each individuals. When the rational relationships is going well, logically, they believe that there is a social system to motivate and encourage people to respect each other, giving appreciation to science, respecting the law, comply with legal regulations and so forth. In this terms, humans basically have educated morally to be woulding abide the laws and regulations as a matter of right and good on the public eye.

Further, Agustino (2014:158) revealed that within community driven by rational choice has led them to accept and implement public policy as logical, rational and indeed necessary. Based on the above statement can be seen that people tend to accept and implement policies that are considered logical and rational. Conversely, humans also have a tendency to even indifferent cannot accept a policy which they consider illogical and irrational.

Based on research result, in fact employees have a positive response to WBS policy implementation in PT PJB. Employees believed that what is contained and regulated within WBS policy associated with adherence to ethical standards and code of conduct that exist and are believed to goodness and truth shared by all the employees. However, when come to mentions and raised the question about employees participation not yet can be identified

and assessed. This is due to see the participation level of employees cannot merely be guided by the number of submitted violation reports. To answer and determine the participation level of employees is required evaluations and surveys related to the implementation of WBS. Identifying and assessing the participation level of target group is an issue that must be considered because it is highly associated and determined the sustainability of policy. Therefore, it is needed the evaluation activity through survey to identified and assessed the participation level.

Related to WBS, actually the employees already aware toward the existence of WBS, even they have a good respond. However, they have not been optimally participated in the implementation process. Wijayanto and Zahrie Ridwan (2010:652) explained that the reluctance to report due to the lack of trust to the reporting system as well as their expectation that the reports submitted would be follows up seriously. The statements above was appropriate with the data of research result, fact finding on the field indicated that employees already aware toward WBS, but there are doubts on themselves to participate within the implementation. When compared with the perspective of rational choice that humans tend to act according to what is considered logical and rational based on intensive received, then in each employees that is driven by rational choice would tend to cogitate the impact received before taking a stand.

In cognitively, the employees are well aware of the benefits of WBS in supporting the implementation of GCG, obeying code of conduct and

corporate culture. However, in behavior, they unconsciously have been rejecting to involve and participate within the system. Indeed, this is cannot be separated from the culture and custom are already embedded on each individuals. In this case, was needed the synergy between cognitive and behavior aspect from each individuals to be more aware participate within the WBS implementation.

The problems faced related to the participation level of employees potentially give negative effect toward WBS policy in PT PJB. The negative effect exists caused by the assumption of employees that assume WBS policy merely as a normative policy. Therefore, company must be able to encourage the bravery and trust in every individual of employees to be more participative toward WBS implementation.

2. Supporting and Inhibiting Factors of WBS implementation

a. Supporting Factors

Policy makers on policy formulation process must be able to identifying and considering the supporting and inhibiting factors which are potentially influence the succession of policy implementation. The model of policy implementation by George Edward III where the resources, including facilities and infrastructure becomes an important variables on the policy implementation. The availability of resources was intended to supporting the succession of policy implementation. One of the supporting factors of WBS policy implementation in PT PJB is policy (Joint Decree) which becomes a

main supporting pillar to guide the implementation run effectively and properly.

Joint Decree between Board of Directors and Commissioners Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012 about WBS in PT PJB is the main supporting pillar because policy implementation execute based on the definite legal basis. The policy becomes guidance for policy executors in order to implement the policy does not deviate from the provision and objectives which are formulate before. The clarity of policy as well as other supporting facility and infrastructure was expected the policy executors able to implement the policy properly accordance to the procedures.

George Edward III within Agustino (2014:152) revealed that physical facilities are also an important factor in policy implementation. Physical facilities in the context of WBS implementation in PT PJB as follows IT, WBS compliant box and socialization media among other x-banner and “Info PJB” magazine. On the model of policy implementation by Edward III also emphasized that in absence of supporting facilities, the succession of policy implementation would be difficult to achieve. PT PJB have been used the resources and facility as well as other infrastructure as a supporting factors to support the implementation of WBS.

b. Inhibiting Factors

Identifying the inhibiting factors is an activity which highly related to the process of policy evaluation. The identification activity was needed to

find out the inhibiting factors which are influenced and to anticipate the weaknesses of policy. The result of identification would be a reference to improve and re-formulate the strategy of evaluation.

Based on result research and observation data, there are inhibiting factors come from internal which highly influence the sustainability of WBS policy in PT PJB that is human resources. It is related to the sense of caring and participation of policy actors and employees. The less of sense of caring indicate that employees tend to be individualistic and believes that violations committed by partners is personal affairs of each individuals. Moreover, the low level of participation in WBS was caused by the fear of being whistleblowers.

Ideally, in an organization have to be seen as system which bound, unified, and influence to each others. Logically, when there are damaged in sub-system or elements within the system would be influence direct or indirectly to the overall system in achieve the organization objectives. Meanwhile, as explained on the previous discussion about the limited of time owned by WBS committee in hold a meeting caused by overlapping of their main duties on the company structural organization. Those problems certainly cannot be judge in one hand party because it has a very close relationship with the commitment of each member of WBS Committee.

Van Metter and Van Horn within Agustino (2014:142) explained that the succession of policy implementation was highly depends on the capability to utilized the available resources. Compared with fact finding on the field, it

can be seen that human resources within this context is the most important determining factor in addition to the availability of facilities and other supporting physical factors such as financial resources and time. On the implementation process human resources have a central role as policy actors who implement the policy. Policy implementation that runs in the scheme in which the human resources available and competent, but collided with the problems of tight time directly can be an inhibiting factor in achieving the successful of policy implementation.

As appropriate with model of policy implementation by Edward III (1980) emphasized that resource as one of determining factors on the policy implementation. Further, resources according to Edward III within Nugroho (2008:447) relates to the availability if supporting resources, especially human resources. This discussion was concern on the capability of policy executors to carry out policy in effectively.

CHAPTER V

CONCLUSION AND SUGGESTION

A. CONCLUSION

Based on the result analysis of implementation of Whistle Blowing System (WBS) in PT PJB conclude that:

1. Implementation of Whistle Blowing System

PT PJB has been implement WBS appropriate to the SOE Ministry Regulation Number: PER-01/MBU/2011 about GCG Implementation within SOE Article 27 which explain the obligation of Board of Directors to formulated and manage the provisions mechanism of violation report to the fraud within SOE. WBS policy in PT PJB was regulated on the Joint Decree between Board of Directors and Commissioners Number: 095.K/010/DIR/2012 and Number: 007.K/DK/PJB/2012 about WBS in PT PJB. Actually, the WBS in PT PJB already exists since the year 2010 through Directors Decree Number: 069.K/010/DIR/2010, meanwhile the Ministry Regulation which contained WBS was issued in the year 2011. It was indicated that PT PJB one step forward in implementing WBS within company operational.

WBS is a policy functioned as early warning detecting to the fraud which potentially influence company both in finance and negative reputation. The effectiveness of WBS implementation was expected to encourage the compliance of employees toward the applicable provisions

and ethical standards. WBS is integration from best practice as well as compliance toward code of conduct to the company which has implement GCG. The integration was expected for company to prevent the fraud action within the company.

- a. Mechanism of violation report through WBS has been formulated in detail and set to be understood easily by all employees. The mechanism of WBS in PT PJB covered management structure of violations management, reporting lines and follow up process, investigation as far as completion stage (reward and punishment system). Punishment system of WBS in PT PJB is not only addressed to reported which committed fraud, but also the whistleblower which delivered violation report containing inappropriate element, delivering false evident, disclosing slander without clear evident. It was intended to encourage the employees to provide the clear and straight violations report. The punishment system have given deterrent impact for employees to not commit an offense or frauds which potentially harm company both financial and negative reputation. Generally, mechanism which is applicable in WBS implementation in PT PJB was confidential. The mechanism was required whistleblower to show their identity and Committee WBS obligated to ensure the confidentiality of whistleblower. WBS mechanism which has been implemented in

PT PJB provides convenience of investigation, because of clarity identity whose could be reached for confirmation.

b. The socialization of WBS in PT PJB conducted by Human Resources, Public Relation and WBS Committee in formal and informal ways both for internal and external parties. The socialization for internal was conducted through work meeting which attended by senior manager, socialization will be communicated to employees through senior managers in every unit or division. While for external parties, counterparty, suppliers and stakeholders was conducted through supplier gathering. Informal socialization for internal and external was conducted by PT PJB official website and 'Info PJB' magazine. The socialization of WBS have been conducted in PT PJB, but the impact of socialization seen not maximum enough. The socialization strategy both formal and informal turned out to be less significant impact. Fact finding on the field indicate that there has been no formal socialization given to junior employees. This resulted the junior employees not yet understand well about the system related to WBS implementation in PT PJB.

c. Monitoring for WBS implementation in PT PJB conducted informally under Internal Division Unit supervises. The monitoring strategy was conducted through internal control approach for head office and internal auditor team for unit offices. Therefore, the

monitoring from WBS implementation in PT PJB has tight connection with internal audit. Generally, WBS in PT PJB give contribution for internal audit performance as early warning detection for fraud action which is potentially harm the company both in financial and negative reputation. Moreover, for evaluation of WBS, specifically and independently has not been done because of addition duties and functions as WBS Committee are often overlapping with the main duties of each member. Therefore, the effectiveness of WBS implementation in PT PJB cannot be clearly assessed. Ideally, the integration of monitoring and evaluation activities will facilitate the policy makers and policy executors in identifying problems encountered and assess the level of effectiveness in the WBS implementation for better policy formulation.

- d. Basically employees have positive respond but less in participation. It caused by the fear and personal considerations influenced by hesitate virtue which is naturally addressed within each individual values. Most of employees believe that inappropriate action toward ethical standard and code of conduct was a personal affair. Employee assumes that reporting violation of business partner is not included on their individual territory that can be passed.

2. Supporting and Constructing Factors of WBS implementation in PT PJB

- a. The supporting factors on the WBS implementation in PT PTB, among other policy and supporting regulation that are SOE Ministry Regulation, Joint Decree Board of Directors and Commissioners Number: 095.K/010/DIR/2012 and No.007.K/DK/PJB/2012 about Whistle Blowing System in PT PJB, WBS guidance published by KNKG and other regulation related to the protection of whistleblower. Policy is a main supporting factor as a guidance on the implementation because contain about the master plan and grand decision related to the WBS. In addition, other supporting factors provided by company to support the implementation of WBS as follows IT, WBS complaints box, 'Info PJB' magazine and WBS x-banner as media used to socialization as well as accommodate the report violation. The existing of supporting factors above was intended to achieve goal of WBS implementation. The company was expected used the supporting factors in wisely to get optimum succession.
- b. The constructing factors in WBS implementation was come from internal that is human resources as the policy executors and target group of policy. The core of WBS implementation within company was to encourage the sense of caring to the frauds issues which influence the company in financial and negative reputation.

However, in fact the implementation of WBS in PT PJB was still lack to attract the attention for employee to participate on the system. Moreover, the limited of time owned by WBS committee in hold a meeting caused by overlapping of their main duties on the company structural organization. Those problems certainly cannot be judge in one hand party because it has a very close relationship with the commitment of each member of WBS Committee.

B. SUGGESTION

Based on the conclusion above, researcher strives to give suggestions among others:

1. WBS must be socialized to all employees and they must be convinced that company able to convince the report submitted ensured in confidentially and can be followed up through a formulation of proper strategy and accordance to the culture and custom of the company.
2. The existence of a independent monitoring and evaluation activities toward WBS implementation, it is intended the implementation can be optimized and WBS report is not merely limited to the number violations that has been follows-up but also periodically assess and report the continuity of WBS policy as unified integration from best practice GCG and compliance to the code of conduct as well as corporate culture.

3. The existing independent party which functioned to monitored and evaluated the implementation of WBS formed by Board of Directors and Commissioners to assess the impact given by WBS in company operational activities.
4. Increased awareness of employees that they are unified and influence each other within the enterprise systems and the impact on sustainability of the organization in the event of malfunction in the system through perception and job stress education.
5. The clarity of task and function of WBS Committee in order to execute implementation in effectively. It is accordance to the model of policy implementation by Van Metter and Van Horn which emphasized human resources, finance and time are the determining factors which influenced the policy implementation. Company was expected able to accommodate the task and function of WBS committee member to overcome the limited of time problem to hold the meeting.

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**SURAT KEPUTUSAN BERSAMA
DIREKSI DAN DEWAN KOMISARIS
PT PEMBANGKITAN JAWA-BALI**

Nomor : 095.K/010/DIR/2012

Nomor : 007.K/DK/PJB/2012

Tentang

**SISTEM PELAPORAN PELANGGARAN (WHISTLEBLOWING SYSTEM)
PT PEMBANGKITAN JAWA-BALI**

DIREKSI DAN DEWAN KOMISARIS PT PEMBANGKITAN JAWA-BALI

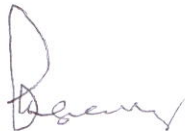
- Menimbang : a. bahwa penyelenggaraan Sistem Pelaporan Pelanggaran (SPP) telah menjadi *best practice* pada perusahaan yang telah menjalankan GCG dan telah teruji efektifitasnya dalam menurunkan tindakan pelanggaran di masing-masing perusahaan;
- b. bahwa PT PJB perlu untuk membentuk dan melaksanakan SPP agar dapat mendukung terselenggaranya GCG dan meningkatkan kepatuhan penyelenggara perusahaan terhadap ketentuan dan standar etika yang berlaku serta mencegah tindakan pelanggaran di perusahaan;
- c. Bahwa Kebijakan Pengelolaan Pengaduan Pelanggaran (*Whistleblowing System*) Jalur Direksi PT Pembangkitan Jawa Bali sebagaimana telah ditetapkan dalam Keputusan Direksi PT PJB Nomor 069.K/010/DIR/2010 dipandang perlu disesuaikan dan dilakukan perubahan;
- d. bahwa berdasarkan pertimbangan tersebut di atas, perlu menetapkan Keputusan Bersama antara Direksi dan Dewan Komisaris PT PJB tentang Sistem Pelaporan Pelanggaran (*Whistle Blowing System*).
- Mengingat : 1. Anggaran Dasar PT Pembangkitan Jawa Bali;
2. Pedoman Sistem Pengaduan Pelanggaran (*Whistleblowing System*) tahun 2008 oleh Komite Nasional Kebijakan *Governance*;
3. Pedoman *Good Corporate Governance* (GCG Code) PT Pembangkitan Jawa Bali;
4. Pedoman Perilaku (Code of Conduct) PT Pembangkitan Jawa Bali.

MEMUTUSKAN:

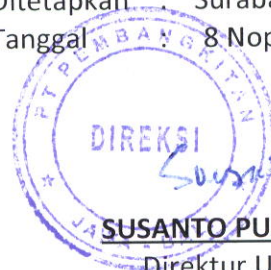
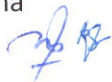
Menetapkan : KEPUTUSAN BERSAMA DIREKSI DAN DEWAN KOMISARIS PT PEMBANGKITAN JAWA BALI TENTANG SISTEM PELAPORAN PELANGGARAN (*WHISTLEBLOWING SYSTEM*) PT PEMBANGKITAN JAWA BALI.

- PERTAMA : Sistem Pelaporan Pelanggaran (*Whistleblowing System*) PT Pembangkitan Jawa Bali sebagaimana dimuat dalam lampiran Keputusan ini.
- KEDUA : Sistem Pelaporan Pelanggaran (*Whistleblowing System*) PT Pembangkitan Jawa Bali wajib dipatuhi dan dilaksanakan seluruh Karyawan, Direksi, Dewan Komisaris beserta organ pendukung Dewan Komisaris
- KETIGA : Direksi PT PJB bertanggung jawab untuk memastikan bahwa Sistem Pelaporan Pelanggaran (*Whistleblowing System*) ini dikomunikasikan, disosialisasikan dan diimplementasikan di Perusahaan.
- KEEMPAT : Dengan ditetapkannya Keputusan ini maka Keputusan Direksi PT PJB Nomor 069.K/010/DIR/2010 tentang Kebijakan Pengelolaan Pengaduan Pelanggaran (*Whistleblowing System*) Jalur Direksi PT Pembangkitan Jawa Bali dinyatakan dicabut dan tidak berlaku lagi.
- KELIMA : Keputusan ini berlaku sejak tanggal ditetapkan dengan ketentuan apabila dikemudian hari terdapat kekeliruan akan diadakan pembetulan sebagaimana mestinya.

Ditetapkan : Surabaya
Tanggal : 8 Nopember 2012



BAGIYO RIAWAN
Komisaris Utama



SUSANTO PURNOMO
Direktur Utama



LAMPIRAN
SURAT KEPUTUSAN BERSAMA DIREKSI DAN DEWAN KOMISARIS
PT PEMBANGKITAN JAWA-BALI

Nomor : 095.K/010/DIR/2012

Nomor : 007.K/DK/PJB/2012

Tentang
SISTEM PELAPORAN PELANGGARAN (WHISTLE-BLOWING SYSTEM)
PT PEMBANGKITAN JAWA-BALI

**SISTEM PELAPORAN PELANGGARAN
(WHISTLEBLOWING SYSTEM)
PT PEMBANGKITAN JAWA-BALI**

A. Latar Belakang

Kebutuhan akan terselenggaranya *Good Governance* baik di lingkungan instansi pemerintah maupun perusahaan telah berkembang sedemikian rupa sehingga berbagai organisasi yang peduli terhadap *good governance* telah mengeluarkan berbagai pedoman terkait dengan prinsip, kerangka kerja dan sistem penyelenggaraan *good governance*. Sejalan dengan hal tersebut pencegahan dan penanganan terhadap berbagai tindak kecurangan (*fraud*) menjadi bagian penting dari program yang dikembangkan oleh instansi sektor publik dan perusahaan untuk mendukung terciptanya penyelenggaraan *good governance* secara efektif. Sistem Pelaporan Pelanggaran (SPP)/*Whistleblowing System* (WBS) telah diakui sebagai alat yang cukup efektif untuk menurunkan berbagai tindak pelanggaran (*wrongdoing*) yang dilakukan oleh Karyawan dan manajemen suatu organisasi.

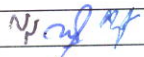

PT Pembangkitan Jawa-Bali merupakan salah satu anak perusahaan PT PLN (Persero) yang bergerak di bidang pembangkitan listrik telah mengantisipasi kebutuhan pengembangan dan implementasi SPP dalam rangka penyelenggaraan *good governance* agar perusahaan dapat memberikan pelayanan yang optimal dan didukung oleh etika dan perilaku bersih dari jajaran Karyawan dan manajemen perusahaan. Sebagai wujud dari kesadaran dan sifat antisipatif perusahaan terhadap kebutuhan pengembangan etika dan perilaku bersih tersebut Direksi perusahaan mengambil prakarsa untuk mengimplementasikan Sistem Pelaporan Pelanggaran di lingkungan Perusahaan.

B. Tujuan, Sasaran dan Manfaat

Manual Sistem Pelaporan Pelanggaran (SPP) bertujuan untuk menyediakan suatu panduan bagi internal perusahaan dalam menangani adanya pelaporan pelanggaran di lingkungan perusahaan.

Sasaran dari penyusunan Sistem Pelaporan Pelanggaran adalah :

1. Mempermudah manajemen untuk menangani secara efektif laporan-laporan pelanggaran dan sekaligus melindungi kerahasiaan identitas pelapor.
2. Mengintegrasikan SPP dalam sistem pengendalian internal perusahaan dan manajemen risiko yang mendukung penyelenggaraan *Good Corporate Governance*.

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Beberapa manfaat dari penyelenggaraan SPP yang baik antara lain adalah:

1. Tersedianya cara penyampaian informasi penting dan kritis bagi perusahaan kepada pihak yang harus segera menanganinya secara aman;
2. Tersedianya mekanisme deteksi dini (*early warning system*) atas kemungkinan terjadinya masalah akibat suatu pelanggaran;
3. Tersedianya kesempatan untuk menangani masalah pelanggaran secara internal terlebih dahulu, sebelum meluas menjadi masalah pelanggaran yang bersifat publik;
4. Meningkatnya reputasi perusahaan di mata pemangku kepentingan (*stakeholders*), regulator, dan masyarakat umum; dan
5. Memberikan masukan kepada perusahaan untuk memperbaiki sistem pengendalian internal, serta untuk merancang tindakan perbaikan yang diperlukan.

C. Daftar Istilah yang Digunakan

1. Sistem Pelaporan Pelanggaran (*Whistleblowing System*) adalah sistem yang digunakan untuk menampung, mengolah dan menindaklanjuti serta membuat pelaporan atas informasi yang disampaikan oleh pelapor mengenai tindakan pelanggaran yang terjadi di lingkungan PT Pembangunan Jawa-Bali.
2. Tindakan pelanggaran adalah segala tindakan dalam penyelenggaraan kegiatan perusahaan yang bertentangan dengan peraturan perundangan yang berlaku, peraturan perusahaan, pedoman perilaku perusahaan serta moral bisnis yang sehat.
3. Pelapor adalah personil atau badan hukum baik yang berasal dari lingkungan internal maupun eksternal perusahaan yang menyampaikan informasi mengenai kejadian atau indikasi tindakan pelanggaran melalui saluran yang disediakan oleh perusahaan.
4. Terlapor adalah Direksi, Dewan Komisaris, Organ Pendukung Dewan Komisaris dan seluruh Karyawan Perusahaan termasuk Karyawan yang ditugaskan di Anak Perusahaan dan Perusahaan Afiliasi, serta personil lainnya yang secara langsung bekerja untuk dan atas nama Perusahaan.
5. Pelaporan Tindak Pelanggaran adalah laporan tindakan pelanggaran atau pengungkapan perbuatan yang melanggar hukum, perbuatan yang melanggar pedoman perilaku perusahaan, tidak sesuai moral bisnis yang sehat atau perbuatan lain yang merugikan perusahaan.
6. Indikasi awal adalah informasi yang ada dalam pelaporan, yang memuat permasalahan tindak pelanggaran, siapa yang terlibat, bentuk dan besar kerugian, kapan serta tempat terjadinya yang disertai dengan bukti yang memadai.
7. Tindaklanjut penerimaan pelaporan adalah kegiatan investigasi untuk menemukan bukti-bukti terkait dengan pelanggaran yang dilakukan terlapor, yang telah dilaporkan melalui sarana yang disediakan oleh perusahaan.
8. Korupsi adalah setiap orang yang secara melawan hukum melakukan perbuatan memperkaya diri sendiri atau orang lain atau suatu korporasi yang dapat merugikan keuangan negara atau perekonomian dan/atau Setiap orang yang dengan tujuan

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Direksi:

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menguntungkan diri sendiri atau orang lain atau suatu korporasi, menyalahgunakan kewenangan, kesempatan atau sarana yang ada padanya karena jabatan atau kedudukan yang dapat merugikan keuangan negara atau perekonomian negara.¹

9. Kecurangan adalah perbuatan tidak jujur atau tipu muslihat meliputi antara lain penipuan, pemerasan, pemalsuan, menyembunyian atau penghancuran dokumen/laporan atau menggunakan dokumen palsu, yang dilakukan oleh seseorang atau kelompok orang yang menimbulkan potensi kerugian atau kerugian nyata terhadap perusahaan atau orang lain.²
10. Suap adalah perbuatan seseorang berupa memberi uang sogok/menyogok/memberi hadiah atau janji yang diberikan atau diterima dalam bentuk apapun kepada seseorang yang berpengaruh atau berhubungan dengan jabatannya dengan tujuan ingin mendapatkan sesuatu untuk kepentingan pribadi atau korporasi.³
11. Gratifikasi, adalah kegiatan pemberian dan atau penerimaan uang, hadiah dan hiburan yang dapat dinilai dengan uang, baik yang diterima di dalam negeri maupun di luar negeri, yang dilakukan oleh seseorang terkait dengan wewenang/jabatannya di Perusahaan, sehingga dapat menimbulkan benturan kepentingan yang mempengaruhi independensi, objektivitas maupun profesionalisme seseorang.
12. Benturan Kepentingan adalah sebuah situasi atau kondisi dimana seseorang dihadapkan pada perbedaan kepentingan yaitu ketika seseorang yang mendapatkan kekuasaan dan kewenangan memiliki atau diduga memiliki kepentingan pribadi/golongan atas setiap penggunaan kekuasaan dan kewenangan yang dimilikinya, sehingga dapat mempengaruhi kualitas dan kinerja yang seharusnya.
13. Pencurian adalah mengambil barang atau sesuatu baik seluruhnya atau sebagian kepunyaan Perusahaan, dengan maksud untuk dimiliki secara melawan hukum.
14. Penyalahgunaan Jabatan/kewenangan adalah tindakan atau perbuatan yang menyalahgunakan jabatan / kewenangan yang seharusnya dipergunakan untuk mencapai tujuan tertentu dan menyimpang dari tujuan awal jabatan/kewenangan tersebut diberikan.
15. Eksternal Investigator adalah pihak di luar Perusahaan yang bersifat independen dan tidak terafiliasi dengan Perusahaan baik langsung maupun tidak langsung yang ditunjuk oleh Perusahaan untuk melaksanakan investigasi secara khusus terhadap suatu laporan pengaduan pelanggaran di Perusahaan.

D. Proses Penanganan Laporan Pengaduan Pelanggaran

a. Sarana Pelaporan Pengaduan Pelanggaran

- 1) Perusahaan wajib menerima dan menyelesaikan Pengaduan Pelanggaran dari pelapor yang mencantumkan identitasnya dan barang bukti.

¹Disarikan dari Undang Undang No. 31 Tahun 1999 Jo. Undang Undang No.20 Tahun 2001 tentang pemberantasan tindak pidana korupsi Pasal 2 Ayat 1 dan Pasal 3

² Idem psl 7 ayat 1 huruh a-d, ayat 2, psl 12 huruh h

³ Idem psl 5 ayat 1 huruf a,b, ayat 2, psl 6 ayat 1 huruf a,b, ayat 2, psl 11, psl 12 huruf a - d , psl 13

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- 2) Pengaduan Pelanggaran secara tertulis harus dilengkapi fotokopi identitas dan bukti pendukung seperti dokumen yang berkaitan pelanggaran yang akan disampaikan.
Pelapor anonim dapat diterima tetapi tidak ada kewajiban Perusahaan untuk memberikan tanggapan karena akan terdapat kesulitan untuk melakukan komunikasi dan klarifikasi atas laporannya tersebut sehingga ada kemungkinan laporan tidak dapat diproses lebih lanjut.
- 3) Perusahaan memberikan tanda terima atas Pengaduan Pelanggaran yang diajukan secara tertulis dengan identitas.
- 4) Apabila Pengaduan Pelanggaran diajukan oleh Badan Hukum/Lembaga, maka selain dokumen di atas juga diserahkan dokumen lainnya yaitu:
 - i) Fotokopi bukti identitas Badan Hukum/Lembaga.
 - ii) Dokumen yang menyatakan bahwa pihak yang mengajukan pengaduan berwenang untuk mewakili lembaga atau badan hukum tersebut.
- 5) Saluran pelaporan yang tersedia untuk melaporkan pelanggaran adalah melalui surat tertulis atau email dan ditujukan kepada:

Komite Pengelola Pengaduan Pelanggaran
PT Pembangunan Jawa Bali
Jalan Ketintang Baru No.11 Surabaya 60231 Indonesia
Email: pengaduan@ptpjb.com

b. Jenis pelanggaran

Perbuatan yang dapat dilaporkan (pelanggaran) melalui Sistem Pelaporan Pelanggaran (*Whistleblowing System*) adalah sebagai berikut:


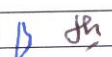
1. Benturan Kepentingan;
2. Korupsi;
3. Kecurangan;
4. Pencurian/Penggelapan;
5. Pelanggaran dalam Proses Pengadaan Barang dan Jasa;
6. Penyalahgunaan jabatan/kewenangan;
7. Suap/Gratifikasi.

c. Pengelola Pelaporan Pengaduan Pelanggaran

Sistem pelaporan pelanggaran (WBS) dikelola oleh Komite Pengelola Pengaduan Pelanggaran dan penanganan lebih lanjut atas laporan pelanggaran khususnya yang dilakukan oleh Karyawan dilakukan oleh Tim Pemeriksa Pelanggaran Disiplin Karyawan (TP2DK).

1) Komite Pengelola Pengaduan Pelanggaran

Komite Pengelola Pengaduan Pelanggaran dibentuk dengan Keputusan Direksi PT PJB dan beranggotakan perwakilan dari Pengawasan Internal, Sumber Daya

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Manusia, Hukum, Keuangan dan fungsi lain yang diperlukan sesuai dengan kompetensi dan keahliannya.

Komite Pengelola Pengaduan Pelanggaran bertugas untuk mengelola pelaporan/pengaduan pelanggaran, antara lain:

- a. menerima pelaporan pelanggaran
- b. menganalisa kecukupan bukti pendukung
- c. menganalisa dan menyeleksi laporan pelanggaran untuk diproses lebih lanjut.
- d. bertanggung jawab atas pelaksanaan program perlindungan pelapor sesuai dengan kebijakan yang telah ditetapkan perusahaan, terutama aspek kerahasiaan dan jaminan keamanan pelapor. Untuk keperluan ini anggota Komite Pengelola Pengaduan Pelanggaran mendapatkan akses terhadap bantuan hukum, keuangan dan operasional bila diperlukan.

Anggota Komite Pengelola Pengaduan Pelanggaran juga mendapatkan akses pelaporan langsung kepada Direktur Utama dan Komisaris Utama.

Dalam menganalisa dan menyeleksi laporan pelanggaran untuk diproses lebih lanjut, Komite Pengelola Pengaduan Pelanggaran harus memperhatikan hal sebagai berikut:

- a. Apabila yang dilaporkan melakukan pelanggaran adalah anggota Direksi, maka Komite Pengelola Pengaduan Pelanggaran menyerahkan laporan pelanggaran tersebut kepada Dewan Komisaris. Penanganan lebih lanjut dilakukan oleh Dewan Komisaris dan atau Eksternal Investigator.
- b. Apabila yang dilaporkan melakukan pelanggaran adalah anggota Dewan Komisaris atau anggota organ pendukung Dewan Komisaris maka Komite Pengelola Pengaduan Pelanggaran menyerahkan laporan pelanggaran tersebut kepada Direksi. Penanganan lebih lanjut atas laporan pelanggaran tersebut dilakukan oleh Eksternal Investigator.
- c. Apabila yang dilaporkan melakukan pelanggaran adalah Karyawan PT PJB maka Komite Pengelola Pengaduan Pelanggaran menyerahkan laporan pelanggaran tersebut kepada Pejabat Yang Berwenang Memberikan Sanksi/PYBMS (Direksi atau General Manajer di Unit), dan selanjutnya Direksi/General Manager (GM) menugaskan Tim Pemeriksa Pelanggaran Disiplin Karyawan (TP2DK) untuk melakukan pemeriksaan lebih lanjut.

Apabila berdasarkan pertimbangan jenis pelanggaran bersifat kompleks, rumit dan memerlukan analisa bukti-bukti yang lebih mendalam maka Komite Pengelola Pengaduan Pelanggaran dapat meminta kepada Direksi untuk dilakukan audit khusus terlebih dahulu (yang dilakukan oleh Auditor Internal maupun eksternal), sebelum dilakukan pemeriksaan lebih lanjut oleh TP2DK sesuai ketentuan yang berlaku.

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- d. Apabila yang dilaporkan melakukan pelanggaran adalah Anggota Komite Pengelola Pengaduan Pelanggaran maka yang bersangkutan harus dinon-aktifkan untuk sementara sampai menunggu hasil verifikasi dan Investigasi. Apabila tidak terbukti, maka yang bersangkutan akan diaktifkan kembali, namun apabila terbukti maka Direksi dapat melakukan pergantian keanggotaan Komite.

2) Tim Pemeriksa Pelanggaran Disiplin Karyawan (TP2DK)

TP2DK berfungsi untuk menindaklanjuti Penerimaan Pelaporan yang bertugas untuk melakukan investigasi lebih lanjut terhadap substansi pelanggaran yang dilakukan oleh Karyawan. Dalam melakukan tugasnya, TP2DK berpedoman pada ketentuan yang mengatur tentang peraturan disiplin karyawan perusahaan.

Dalam hal investigasi terbukti adanya pelanggaran, maka TP2DK memberikan rekomendasi sanksi terhadap pelanggaran yang dilakukan untuk diputuskan oleh Pejabat Yang Berwenang Memberikan Sanksi (PYBMS). Akan tetapi bila tidak terbukti, maka proses investigasi dihentikan dan laporan pelanggaran tidak dilanjutkan.

d. Batas Waktu Tindak Lanjut Laporan Pengaduan

Komite Pengelola Pengaduan Pelanggaran melakukan verifikasi atas laporan pengaduan yang masuk dan akan memutuskan perlu tidaknya dilakukan investigasi lebih lanjut atas laporan Pengaduan Pelanggaran dalam waktu 30 (tiga puluh) hari dan dapat diperpanjang paling lama 30 (tiga puluh) hari.

Apabila hasil verifikasi menunjukkan bahwa Laporan Pengaduan tidak benar dan tidak ada bukti permulaan yang cukup maka tidak akan diproses lebih lanjut. Apabila hasil verifikasi menunjukkan adanya indikasi Pelanggaran yang disertai bukti permulaan yang cukup, maka Pengaduan dapat diproses ke tahap Investigasi. Hasil verifikasi tersebut disampaikan kepada Direksi (jika terlapor Anggota Dewan Komisaris/organ pendukung Dewan Komisaris); Dewan Komisaris (jika terlapor Anggota Direksi); PYBMS (jika terlapor Karyawan), untuk dilakukan investigasi dan penanganan lebih lanjut.

Perusahaan melalui Komite Pengelola Pengaduan Pelanggaran dapat menginformasikan dan/atau memberikan tanggapan atas status proses penyelesaian Pengaduan Pelanggaran kepada Pelapor yang meminta penjelasan kepada Perusahaan mengenai Pengaduan Pelanggaran yang diajukannya. Untuk Pengaduan Pelanggaran tanpa identitas, tidak ada kewajiban Perusahaan untuk memberikan tanggapan.

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e. Tindak Lanjut Investigasi Laporan Pelanggaran

Apabila berdasarkan hasil Audit Khusus dan atau investigasi yang dilakukan oleh TP2DK ditemukan bukti tambahan yang menyebabkan terjadinya penambahan Terlapor dari pihak Direksi dan atau Dewan Komisaris dan atau Organ Pendukung Dewan Komisaris, maka investigasi lebih lanjut dilakukan oleh Eksternal Investigator untuk menjaga independensi investigasi.

Apabila hasil investigasi terbukti terjadi pelanggaran yang dilakukan oleh Direksi dan atau Dewan Komisaris dan atau Organ Pendukung Dewan Komisaris dan terdapat hal-hal yang memerlukan keputusan lebih lanjut maka Direksi atau Dewan Komisaris menyampaikan hal tersebut ke Pemegang Saham.

Apabila hasil investigasi terbukti adanya pelanggaran yang mengarah ke tindak pidana, maka dapat ditindaklanjuti proses hukum yang berlaku kepada lembaga penegak hukum dengan Direksi atau Dewan Komisaris sebagai pejabat penyerah perkara.

f. Laporan Periodik Pelaksanaan Sistem Pelaporan Pelanggaran

Komite Pengelola Pengaduan Pelanggaran dan Tim Pemeriksa Pelanggaran Disiplin Pelanggaran (TP2DK) memiliki kewajiban untuk menyusun laporan secara periodik atas hasil penerimaan laporan pelanggaran dan hasil tindak lanjut dari pelaporan tersebut. Laporan ini ditujukan kepada Direksi sebagai bentuk dari akuntabilitas sistem pelaporan pelanggaran ini.



Adapun isi dari laporan tersebut minimal berisi sebagai berikut:

- a. Laporan Penerimaan Laporan Pelanggaran
 - Jumlah laporan yang diterima;
 - Jenis-jenis pelanggaran yang dilaporkan;
- b. Laporan Analisa dan Kompilasi Pelaporan Pelanggaran
 - Hasil analisa terhadap jenis pelanggaran yang dilaporkan;
 - Pihak-pihak yang dilaporkan melakukan pelanggaran;
 - Pihak-pihak yang melaporkan pelanggaran;
 - Waktu yang dibutuhkan untuk menyelesaikan
- c. Laporan Tindak Lanjut Pelaporan Pelanggaran
 - Hasil investigasi atas pelaporan pelanggaran;
 - Rekomendasi yang diberikan atas hasil investigasi.
 - Waktu yang dibutuhkan untuk menyelesaikan investigasi

g. Status Pelaporan

Sebagai bentuk akuntabilitas pengelolaan Sistem SPP, status tindak lanjut yang ditetapkan oleh perusahaan adalah sebagai berikut :

- i. Masih Terbuka, belum dilakukan analisa terhadap laporan tersebut
- ii. Diteruskan ke Unit Kerja/Fungsi Terkait

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- iii. Memerlukan bukti tambahan
- iv. Tidak dapat ditindaklanjuti
- v. Dalam proses investigasi
- vi. Sudah didapat hasil investigasi
- vii. Disposisi tindak lanjut dari Pejabat yang berwenang
- viii. Dalam proses pelaksanaan tindak lanjut
- ix. Selesai/Close.

E. Perlindungan Kepada Pelapor

1. Bentuk Perlindungan Pelapor

Perusahaan berkomitmen untuk melindungi pelapor pelanggaran yang beritikad baik dan perusahaan akan patuh terhadap segala peraturan perundangan yang terkait serta *best practices* yang berlaku dalam penyelenggaraan Sistem Pelaporan Pelanggaran (*Whistleblowing System*). Maksud dari adanya perlindungan pelapor adalah untuk mendorong terjadinya pelaporan pelanggaran dan menjamin keamanan si pelapor maupun keluarganya.



Seorang pelapor pelanggaran akan mendapatkan perlindungan standar dari perusahaan terhadap perlakuan yang merugikan seperti:

- a. Pemecatan yang tidak adil;
- b. Penurunan jabatan atau pangkat;
- c. Pelecehan atau diskriminasi dalam segala bentuknya;
- d. Catatan yang merugikan dalam file data pribadinya (*personal file record*).

Selain perlindungan di atas, untuk pelapor yang beriktikad baik, perusahaan juga akan menyediakan perlindungan hukum (jika diperlukan), sejalan dengan yang diatur pada pasal 43 UU No.15 tahun 2002 jo UU No.25 tahun 2003 tentang Tindak Pidana Pencucian Uang dan pasal 13 UU No.13 tahun 2006 tentang Perlindungan Saksi dan Korban, dan pasal 5 PP No.57 tahun 2003 tentang Tata Cara Perlindungan Khusus bagi Pelapor dan Saksi dalam Tindak Pidana Pencucian Uang yaitu:

- a. Perlindungan dari tuntutan pidana dan/atau perdata;
- b. Perlindungan atas keamanan pribadi, dan/atau keluarga Pelapor dari ancaman fisik dan/atau mental;
- c. Perlindungan terhadap harta Pelapor;
- d. Perahasaan dan penyamaran identitas Pelapor; dan/atau
- e. Pemberian keterangan tanpa bertatap muka dengan terlapor, pada setiap tingkat pemeriksaan perkara dalam hal pelanggaran tersebut masuk pada sengketa pengadilan.

Dalam hal pelapor merasa perlu, pelapor juga dapat meminta bantuan pada Lembaga Perlindungan Saksi dan Korban (LPSK), sesuai UU No.13 tahun 2006.

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2. Kerahasiaan (*Confidentiality*) dan Perlindungan Pelapor

Semua laporan pelanggaran akan dijamin kerahasiaan dan keamanannya oleh perusahaan. Pelapor yang menginginkan dirinya tetap dirahasiakan diberi jaminan atas kerahasiaan identitas pribadinya, kecuali dalam hal proses hukum memerlukan dibukanya identitas pelapor.

3. Komunikasi dengan Pelapor.

Komunikasi dengan Pelapor dilakukan melalui Komite Pengelola Pengaduan Pelanggaran, yang berfungsi menerima laporan pelanggaran. Dalam komunikasi ini pelapor juga bisa memperoleh informasi mengenai penanganan kasus yang dilaporkannya, apakah ditindaklanjuti atau tidak.

Bila pelapor adalah karyawan perusahaan, maka perusahaan memberikan informasi perkembangan penanganan hasil pelaporan pelanggaran tersebut. Pemberian informasi ini dilakukan dengan mengingat azas kerahasiaan antara pelapor dengan perusahaan, termasuk di dalamnya kerahasiaan terhadap apa yang terjadi pada terlapor.

Dalam hal pelapor adalah orang luar dan bukan karyawan perusahaan, maka perusahaan dapat memberikan informasi perkembangan penanganan hasil pelaporan pelanggaran tersebut melalui fasilitas yang disediakan perusahaan.

F. Pemberian Insentif

Perusahaan dapat memberikan penghargaan/insentif kepada Pelapor atas pelanggaran yang dapat dibuktikan sehingga aset/keuangan Perusahaan dapat diselamatkan⁴. Bentuk dan besarnya penghargaan yang diberikan ditetapkan berdasarkan kebijakan Direksi.

G. Laporan Palsu

Apabila hasil investigasi menyimpulkan Pengaduan yang disampaikan mengandung unsur itikad tidak baik, menyampaikan bukti palsu, ada unsur fitnah, tanpa dasar/bukti yang jelas, maka Pelapor tersebut dapat digugat balik atau dikenakan sanksi sesuai ketentuan yang berlaku.

H. Batas Waktu Pelaporan/Pengaduan Pelanggaran

Laporan pengaduan yang akan diproses lebih lanjut hanya terkait dengan peristiwa/kejadian atau bukti dalam kurun waktu 4 (empat) tahun sebelum laporan pengaduan disampaikan.

⁴Berdasarkan Peraturan Pemerintah No.71 tahun 2000 tentang Tata Cara Pelaksanaan Peran Serta Masyarakat dan Pemberian Penghargaan dalam Pencegahan dan Pemberantasan Tindak Pidana Korupsi

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I. Hubungan Antar Proses Dalam SPP

Dalam Sistem Pelaporan Pelanggaran (SPP), terdapat 5 (lima) proses/mekanisme kerja yang saling terkait satu dengan lainnya sebagaimana tercantum dalam Alur Proses Sistem Pelaporan Pelanggaran. Kelima proses tersebut adalah :

1. Proses Penerimaan Pelaporan.
2. Proses Perlindungan Saksi
3. Proses Investigasi Pelaporan
4. Proses Pemberian Insentif
5. Proses Akuntabilitas Pengelolaan Informasi Pelaporan

J. Dasar Hukum

1. Peraturan Internal Perusahaan



Dengan tidak adanya peraturan perundangan yang mengatur Sistem Pelaporan Pelanggaran (WBS), maka untuk sektor swasta, peraturan pelaksanaan WBS ini haruslah bertumpu pada peraturan internal yang ada. Peraturan internal perusahaan yang ada:

- a. Anggaran Dasar PT Pembangkitan Jawa-Bali.
- b. Pedoman *Good Corporate Governance* (GCG) PT Pembangkitan Jawa-Bali.
- c. (*Code of Conduct*) Standar Etika Perusahaan PT Pembangkitan Jawa-Bali.
- d. Keputusan Direksi PT Pembangkitan Jawa-Bali mengenai tentang Peraturan Disiplin Karyawan.
- e. Keputusan Direksi PT Pembangkitan Jawa-Bali mengenai Tim Pemeriksa Pelanggaran Disiplin Karyawan (TP2DK) PT Pembangkitan Jawa-Bali.
- f. Keputusan Direksi PT Pembangkitan Jawa-Bali mengenai Tim Pengelola Pengaduan Pelanggaran.

2. Peraturan perundangan Indonesia terkait SPP

Indonesia memiliki beberapa peraturan perundangan yang secara parsial menangani pelaporan pelanggaran dan perlindungan pelapor, antara lain:

- a. UU No.15 tahun 2002 jo UU No.25 tahun 2003 tentang Tindak Pidana Pencucian Uang.
- b. UU No.13 tahun 2003 tentang Ketenagakerjaan.
- c. UU No.13 tahun 2006 tentang Perlindungan Saksi dan Korban.
- d. PP No.57 tahun 2003 tentang Tata Cara Perlindungan Khusus Bagi Pelapor dan Saksi Tindak Pidana Pencucian Uang.
- e. Peraturan Kapolri Nomor 17 Tahun 2005 tentang Tata Cara Perlindungan Khusus Bagi Pelapor dan Saksi Tindak Pidana Pencucian Uang.

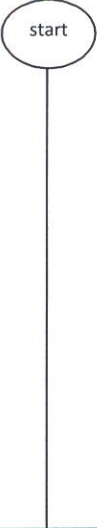
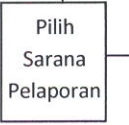
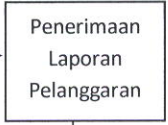

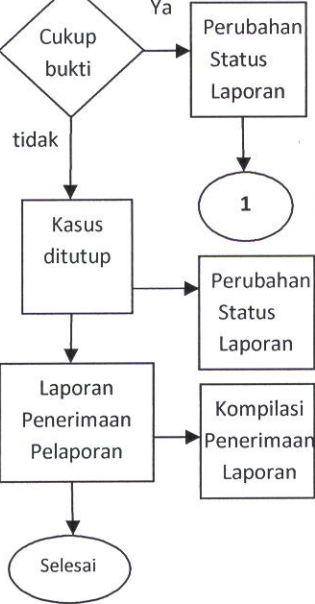
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
K. Referensi Hukum

- a. UU No.28 tahun 1999 tentang Penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi dan Nepotisme.
- b. UU No.31 tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi, sebagaimana telah diubah melalui UU No 20 Tahun 2001
- c. UU No.7 tahun 2006 tentang Ratifikasi United Nations Convention Against Corruption (UNCAC).
- d. PP No.71 tahun 2000 tentang Tata Cara Pelaksanaan Peran Serta Masyarakat dan Pemberian Penghargaan dalam Pencegahan dan Pemberantasan Tindak Pidana Korupsi.
- e. Pedoman Sistem Pelaporan Pelanggaran yang dikeluarkan oleh Komite Nasional Kebijakan Governance tahun 2008

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1. Proses Penerimaan Pelaporan Pelanggaran

No	PROSEDUR	PELAPOR	KOMITE PENGELOLA PELAPORAN PELANGGARAN	TP2DK	FUNGSI INTERNAL PERUSAHAAN	FUNGSI EKSTERNAL PERUSAHAAN
1	<p>Baca Prosedur Pelaporan dan Ketentuan bagi Pelapor:</p> <ol style="list-style-type: none"> Pelapor memahami apabila anonym, ada kemungkinan laporan tidak dapat diproses lebih lanjut; Pelapor dapat digugat balik apabila terbukti laporan tersebut merupakan fitnah; Perusahaan dilepaskan dari seluruh tanggungjawab hukum sebagai akibat laporan yang diberikan oleh pelapor yang menimbulkan kerugian bagi terlapor dan/atau pihak ketiga sepanjang laporan tersebut tidak benar Pelapor setuju untuk bekerjasama dengan perusahaan terkait pengembangan investigasi terkait pelaporan pelanggaran 					
2	<p>Media Pelaporan:</p> <ol style="list-style-type: none"> Kotak Surat : ditujukan kepada Komite Pengelola Pengaduan Pelanggaran PT Pembangunan Jawa Bali Jl Ketintang Baru No 11 Surabaya 60231 Email: pengaduan@ptpjb.com 					
3	<p>Mengelompokkan laporan pelanggaran berdasarkan klasifikasinya.</p>					
4	<p>Lakukan Analisa persyaratan pelaporan:</p> <ul style="list-style-type: none"> - Identitas pelapor - Adanya bukti awal yang mendukung <p>Berikan tanda terima jika laporan pengaduan dilakukan secara tertulis dengan identitas.</p> <p>Jika Laporan tidak memenuhi syarat untuk dilakukan investigasi maka proses selesai dan laporan ditutup.</p>					

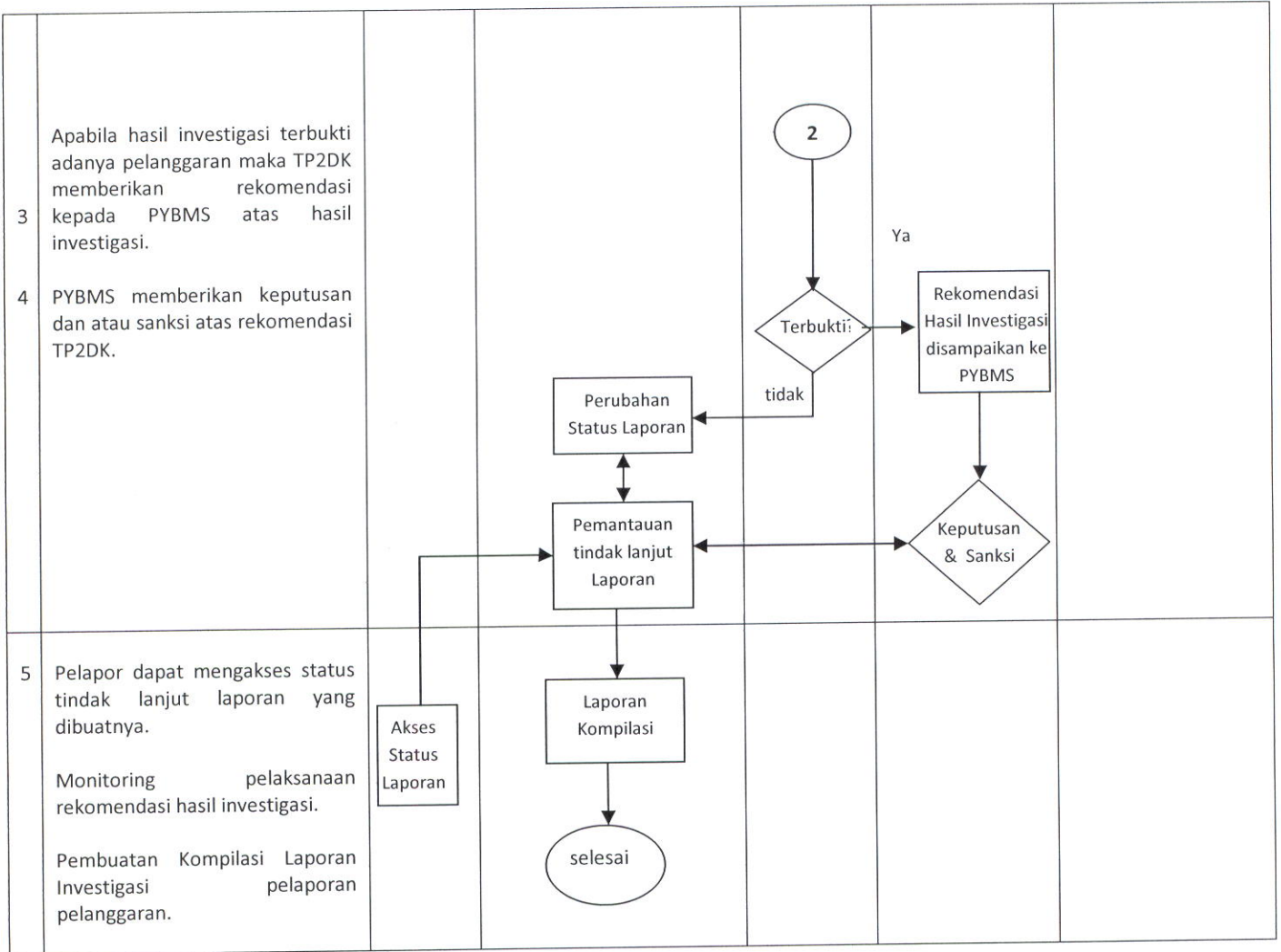
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2. Proses Tindaklanjut Penerimaan Pelaporan Pelanggaran

No	PROSEDUR	PELAPOR	KOMITE PENGELOLA PELAPORAN PELANGGARAN	TP2DK	FUNGSI TERKAIT INTERNAL PERUSAHAAN	FUNGSI TERKAIT EKSTERNAL PERUSAHAAN
1	<p>Berdasarkan Analisa persyaratan pelaporan dan bukti pendukung, Lakukan Analisa Pihak Terlapor.</p> <ul style="list-style-type: none"> - Jika Terlapor adalah Dewan Komisaris atau Anggota Organ Pendukung Dewan Komisaris maka laporan diteruskan kepada Direktur Utama untuk dilakukan investigasi lebih lanjut oleh pihak eksternal. - Jika Terlapor adalah Anggota Direksi maka laporan diteruskan kepada Komisaris Utama untuk dilakukan investigasi lebih lanjut oleh Dewan Komisaris atau pihak eksternal. - Jika Terlapor adalah Karyawan maka laporan diteruskan kepada PYBMS untuk dilakukan investigasi lebih lanjut oleh TP2DK. <p>Apabila berdasarkan pertimbangan jenis pelanggaran bersifat kompleks dan memerlukan bukti-bukti yang lebih mendalam maka apabila dianggap perlu Komite Pengelola Pengaduan Pelanggaran dapat meminta kepada Direksi untuk dilakukan audit khusus terlebih dahulu sebelum PYBMS menugaskan TP2DK untuk melakukan pemeriksaan lebih lanjut sesuai ketentuan yang berlaku.</p>		<pre> graph TD Start((1)) --> D1{Terkait Dekom/Organ Dekom?} D1 -- Ya --> F1[Disampaikan ke Direksi] D1 -- tidak --> D2{Terkait Anggota} D2 -- Ya --> F2[Disampaikan ke Dekom] D2 -- tidak --> D3{Terkait Karyawan?} D3 -- Ya --> D4{Rumit & Kompleks} D4 -- Ya --> F3[Audit Khusus jika perlu] D4 -- tidak --> F4[Investigasi lebih lanjut] D3 -- tidak --> F5[Perubahan Status Laporan] </pre>		<p>Disampaikan ke Direksi</p> <p>Disampaikan ke Dekom</p> <p>Audit Khusus (jika perlu)</p>	<pre> graph TD I1[Investigasi lebih lanjut oleh Eksternal Investigator] --> T1{Terbukti?} T1 -- Ya --> P1[Pemegang Saham] T1 -- tidak --> S1((selesai)) I2[Investigasi lebih lanjut oleh Eksternal Investigator] --> T2{Terbukti?} T2 -- Ya --> P2[Pemegang Saham] T2 -- tidak --> S2((selesai)) </pre>
2	<p>TP2DK melakukan pemeriksaan / investigasi lebih lanjut. Tata cara pemeriksaan berdasarkan Peraturan Disiplin Karyawan yang berlaku di perusahaan.</p>		<p>Perubahan Status Laporan</p> <p>Investigasi lebih lanjut</p> <p>2</p>			

Dekom : *[Signature]*

Direksi : *[Signature]*



Dekom :	Direksi :
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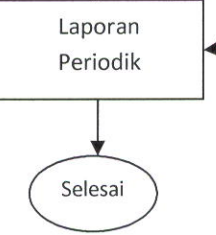
3. Proses Perlindungan Terlapor

No	PROSEDUR	PELAPOR	KOMITE PENGELOLA PELAPORAN PELANGGARAN	TP2DK	FUNGSI TERKAIT INTERNAL PERUSAHAAN	FUNGSI TERKAIT EKSTERNAL PERUSAHAAN
1	Apabila pelapor merasa keselamatan dirinya terancam maka pelapor dapat menyampaikan/melaporkan hal tersebut kepada Perusahaan.	<pre> graph TD Start1((start)) --> Q1{Pelapor terancam dan melapor?} Q1 -- Ya --> A1[Mengajukan perlindungan] Q1 -- Tidak --> B1[Perlindungan Standar] </pre>		<pre> graph TD Start2((start)) --> A2[Investigasi] A2 --> Q2{Perlu perlindungan saksi?} Q2 -- Ya --> B2[Permintaan perlindungan Saksi] Q2 -- Tidak --> C2[Perlindungan Standar] </pre>		
2	Menerima permintaan perlindungan pelapor	<pre> graph TD A3[Mengajukan perlindungan] --> B3[Permintaan perlindungan Saksi] </pre>		<pre> graph TD B3[Permintaan perlindungan Saksi] --> Q3{Kerjasama dengan Eksternal?} </pre>		
3	Analisa apakah perlu kerjasama dengan pihak eksternal (Kepolisian, LPSK). Jika ya, usulkan ke Direksi, jika disetujui lakukan koordinasi perlindungan saksi dengan pihak terkait tersebut.			<pre> graph TD Q3{Kerjasama dengan Eksternal?} -- Ya --> A4[Permintaan Persetujuan Direksi] A4 --> Q4{Setuju?} Q4 -- Ya --> B4[Koordinasi perlindungan saksi] Q4 -- Tidak --> C4[Perlindungan Standar] Q3 -- Tidak --> C4 </pre>	<pre> graph TD A4[Permintaan Persetujuan Direksi] --> Q4{Setuju?} </pre>	<pre> graph TD B4[Koordinasi perlindungan saksi] </pre>
4	Membuat Laporan perlindungan saksi			<pre> graph TD A5[Laporan Perlindungan Saksi] --> B5((Selesai)) </pre>		

4. Proses Pemberian Insentif kepada Pelapor

No	PROSEDUR	PELAPOR	KOMITE PENGELOLA PELAPORAN PELANGGARAN	TP2DK	FUNGSI TERKAIT DALAM PERUSAHAAN	FUNGSI LAIN DILUAR PERUSAHAAN
1	<p>Analisa Pemberian Insentif kepada Pelapor yang telah berjasa menyelamatkan aset perusahaan berdasarkan:</p> <ul style="list-style-type: none"> a. Kebijakan Direksi terkait pemberian insentif / penghargaan; b. Analisa Pelaporan; c. Hasil Investigasi. 		<p>Analisa Pemberian Insentif / Penghargaan</p>	<p>start</p> <p>Analisa Pemberian Insentif / Penghargaan</p>	<p>Hasil Investigasi & Keputusan</p> <p>Kebijakan Pemberian Insentif / Penghargaan</p>	
2	<p>Usulan Pemberian Insentif / Penghargaan kepada Pelapor, diajukan kepada Direksi untuk mendapat persetujuan.</p>				<p>Usulan Pemberian Insentif / Penghargaan</p>	
3	<p>Apabila usulan pemberian Insentif/penghargaan bagi Pelapor disetujui oleh Direksi, lakukan koordinasi dengan fungsi/unit kerja lain untuk pelaksanaan pemberiannya kepada yang bersangkutan.</p> <p><i>*terkait dengan kerahasiaan Pelapor, maka Pemberian insentif / penghargaan sebaiknya hanya diketahui oleh pihak terbatas.</i></p>	<p>Menerima Insentif / Penghargaan</p> <p>Selesai</p>	<p>Pelaksanaan Pemberian Insentif / Penghargaan</p>		<p>Setuju ?</p> <p>Ya</p> <p>tidak</p> <p>Selesai</p>	

5. Proses Akuntabilitas Pengelolaan Informasi Pelaporan

No	PROSEDUR	PELAPOR	KOMITE PENGELOLA PELAPORAN PELANGGARAN	TP2DK	FUNGSI TERKAIT DALAM PERUSAHAAN	FUNGSI LAIN DILUAR PERUSAHAAN
1	<p>Penyusunan kompilasi laporan Manajemen terkait Sistem Pelaporan Pelanggaran berdasarkan:</p> <ul style="list-style-type: none"> a. Kompilasi Penerimaan Laporan dan Analisa Laporan Pelanggaran b. Kompilasi Laporan hasil investigasi dan tindak lanjutnya c. Laporan perlindungan saksi d. Laporan Pemberian Insentif / penghargaan. 		 <pre> graph TD Start([start]) --> A[Kompilasi Penerimaan Laporan & Analisa Laporan Pelanggaran] A --> B[Analisa Pemberian Insentif / Penghargaan] </pre>	<p>Kompilasi hasil investigasi & tindak lanjutnya</p>		
2	<p>Memberikan laporan secara berkala kepada Direksi terkait dengan pelaksanaan sistem pelaporan pelanggaran.</p>		 <pre> graph TD C[Laporan Periodik] --> D([Selesai]) </pre>	<p>Kompilasi hasil investigasi & tindak lanjutnya</p>		

CURRICULUM VITAE

A. Identity



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B. Formal Education

No	Formal Education	Years
1	MIN Jajag	1999 – 2005
2	SMPN 1 Cluring	2005 – 2008
3	SMAN 1 Gambiran	2008 – 2011
4	University of Brawijaya	2011 – 2015

C. Committee Experience

No	Commission	Division	Years
1	Senimar Internasional ASPA & IAPA	Kebendaharaan dan Kesekretariatan	2012
2	PKK Maba FIA - Android	Disiplin Mahasiswa	2013

D. Internship Experience

No	Period	Division	Company
1	July 3 – August 15, 2014	External Relation-CSR	PT Jawa Power-YTL Jawa Timur Païton

