Performance Management Concept Framework of The Corruption Eradication Commission (KPK) in Optimizing State Loss Recovery

Taryanto¹*, Eko Prasojo¹

¹Faculty of Administrative Science, Department of Administration and Public Policy, University of Indonesia

*Corresponding Author: taryanto@ui.ac.id

Received: August 26, 2021; Revised: November 12, 2021; Accepted: December 5, 2021

Abstract: The performance of the Corruption Eradication Commission (KPK) has always been in the public spotlight, so significant research has been carried out, especially on one of the performance indicators that has become a public issue, namely how the KPK has performed in recovering state losses. Starting from this background, the purpose of this study is to develop a conceptual framework for the performance management of the corruption eradication commission in optimizing the recovery of state losses. The conceptual framework is based on the theory of performance management or performance management (PMS), using the dimensions of the balanced scoring model Niven (2008) which is sliced with the BSC model of Moullin (2017) and model of Aydin (2019), and operationalized with indicators, where most of these indicators have so far also been used as indicators for measuring KPK’s performance. The framework of the performance management concept of the corruption eradication commission in optimizing the recovery of state losses can be the basis for researchers when they want to examine the performance of the KPK in the context of optimizing the recovery of state losses. Keywords: performance management; balanced scorecard; state losses; corruption eradication commission (KPK).

Introduction

The Corruption Eradication Commission (KPK) has always been in the public spotlight. Non-governmental organizations (NGOs) in the anti-corruption sector, in this case, Indonesia Corruption Watch (ICW) and Transparency International Indonesia (TII), assess the performance of the KPK from three performance areas, namely the performance of the enforcement sector, the performance of the prevention sector, and the performance of the corporate sector (Husodo et al., 2020). Meanwhile, this research only focuses on one of the three sectors, namely the enforcement sector.

The KPK has developed a strategy in the prevention and prosecution sector, following the mandate of Law Number 19
of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission, into the Strategic Plan and General Policy Directions. ICW and TII found four dimensions of severe problems in the sub-sector of preventing and prosecuting corruption as an evaluation of the implementation of the KPK’s strategy in eradicating corruption. These four dimensions of the problem are considered to have significantly contributed to the Corruption Perception Index and are influential components related to the revision of the KPK Law in 2020. The four components are: (i) Coordination and supervision with APH and local governments, (ii) Prevention of state financial losses; (iii) Prevention of corruption in strategic sectors; and (iv) National strategy for preventing corruption.

This study focuses more on the sub-component of preventing state financial losses. The 2015-2019 KPK leadership managed to prevent state financial losses of Rp 63.9 trillion regarding state losses. This figure comes from money and goods gratification, optimization of PAD, and return of regional assets, as well as controlling potential assets. In this case, the Regional Government (Pemda) gets a large portion of the corruption prevention program. However, according to the results of the ICW and TII evaluations, the implementation of this program is still minimal, it can be seen from the low level of achievement of the National Korsupgah Renaksi (Prevention Supervision Coordination) which on average only reached 66.5% in eight intervention areas in 542 local government entities, as shown in Table 1.

**Table 1. Achievements of the National Korsupgah Action Plan (as of 22 March 2020)**

<table>
<thead>
<tr>
<th>No</th>
<th>Intervention Area</th>
<th>Achievements (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>APBD planning and budgeting</td>
<td>74%</td>
</tr>
<tr>
<td>2</td>
<td>Procurement of goods and services</td>
<td>60%</td>
</tr>
<tr>
<td>3</td>
<td>One-stop integrated service</td>
<td>74%</td>
</tr>
<tr>
<td>4</td>
<td>APIP (Government Internal Supervisor Apparatus) Capabilities</td>
<td>54%</td>
</tr>
<tr>
<td>5</td>
<td>Civil Servant Management</td>
<td>68%</td>
</tr>
<tr>
<td>6</td>
<td>Optimization of regional income</td>
<td>74%</td>
</tr>
<tr>
<td>7</td>
<td>Regional asset management</td>
<td>69%</td>
</tr>
<tr>
<td>8</td>
<td>Village governance</td>
<td>59%</td>
</tr>
</tbody>
</table>

**Average achievement in the eight intervention areas** 66.5%

Source: ICW and TII (2020)

According to the 2019 ICW and TII reports, the mentoring program for improving local government asset
management has not been maximized. It can be seen from the achievement of the Korsupgah program, which is only 65.5%. The KPK is considered not to have maximized its asset rescue debottlenecking functions by implementing practical assistance. The KPK seems to provide more recommendations than actual action. Research by Transparency International Indonesia on the Indonesian Corruption Perception Index in 12 cities found that many local governments have not yet mapped PAD management, especially local taxes. In addition, it is also proven that the provincial government has not mapped the potential risks of corruption (Husodo et al., 2020).

In the field of prosecution, the recovery of state finances resulting from court decisions is Rp. 1.7 trillion. According to ICW and TII’s review, the KPK has not been optimal in the process of recovering state financial losses. The return of state financial losses (asset recovery) sourced from the income from the auction of confiscated goods and confiscations from corruption and money laundering (TPPU) is huge. Based on asset recovery data from 2016 to 2020, it was found that the trend tends to decrease.

Source: LAKIP KPK, 2019

Looking at the data more deeply, it was found that there was a low comparison of the value of the looted goods from the KPK and the auction results for the last 5 (five) years.

Table 2. Table of Comparison of Loo ted Goods Value and Auction Results

<table>
<thead>
<tr>
<th>Year</th>
<th>Inventory Value Loot (Rp)</th>
<th>Loot Revenue (Rp)</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>305,897,406.07</td>
<td>14,425,100</td>
<td>0.01%</td>
</tr>
<tr>
<td>2016</td>
<td>446,097,746.57</td>
<td>4,036,879,000</td>
<td>0.09%</td>
</tr>
<tr>
<td>2017</td>
<td>838,875,963.19</td>
<td>82,113,589.89</td>
<td>9.79%</td>
</tr>
<tr>
<td>2018</td>
<td>1,095,260,692.2</td>
<td>45,790,352.86</td>
<td>4.18%</td>
</tr>
<tr>
<td>2019</td>
<td>1,217,818,679.7</td>
<td>7,582,695,688</td>
<td>0.62%</td>
</tr>
</tbody>
</table>

Source: LHP LK Audited KPK for the relevant year

The description above shows the phenomenon of prevention and prosecution of criminal acts of corruption, which are related to the confiscation of state-owned assets (asset confiscation) and the recovery/return of state-owned assets that are already in the hands of third parties or asset recovery by the KPK. Concerning this asset recovery, the scope of the KPK’s duties is uncertain. Following the definition and scope of the KPK’s duties, the KPK is defined as a state institution within the executive power clump that carries out the task of eradicating corruption by the law. It’s stated in Article 1 point (3) of Law Number 19 of 2019 concerning the Second
Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission. The duties of the KPK, as presented in Article 6 of Law no. 19/2019 is to take: (a) preventive measures so that corruption does not occur; (b) coordination with the agency authorized to eradicate corruption and the agency tasked with carrying out public services; (c) monitor the implementation of state government; (d) supervision of agencies authorized to carry out eradication of criminal acts of corruption; (e) investigation and; (f) actions to carry out judges' decisions and court decisions that have permanent legal force, there are two keywords, namely "prevention" and "eradication" which have different consequences related to asset recovery.

In saving the state money, prevention means having a larger scope because it represents how to prevent 100% of state money from being corrupted by third parties. In this context, the KPK's achievements can be measured by the percentage of state money prevented from being corrupted. On the other hand, the failure of KPK can be measured by the percentage of state money that was corrupted. Meanwhile, if asset recovery means saving state money that a third party has corrupted, the scope is smaller or limited. This is because the measure of success in the Corruption Eradication Commission is the percentage of the country that has been successfully retrieved (rescued), corrupted by third parties. The nominal amount of state money that a third party has corrupted is the nominal amount of state money based on a case that has permanent legal force (inkracht van gewijsde)

This study does not discuss the scope of asset recovery or evaluate the success/failure of the KPK in implementing asset recovery. Still, it focuses more on how KPK's performance management is implemented in recovering state losses and what factors can optimize the implementation of KPK's performance management in recovering state losses.

In implementing performance management, the KPK has adopted the Balance Score Card (BSC) concept since 2010, which is regulated in Commission Regulation No. 07 of 2010 concerning the Strategic Plan of the Corruption Eradication Commission for 2010 – 2014. The Commission regulation explicitly states on page 18 (eighteen) that The KPK Strategy Map is described by the Balance Score Card method. Initially, the BSC concept was applied at the institutional level (KPK Wide) and then passed down (cascade) to Echelon I officials, namely the Deputy and Secretary-General. In the same year, the BSC was handed down to Echelon II officials, namely Directors and Bureau Heads. Derivatives from Echelon II officials then become BSC at the Head of Task Unit/Head of Group Head or Team Head in each directorate or bureau.

To ensure that the BSC implementation process in each unit runs with the same standard, the KPK assigns the Planning and Finance Bureau to coordinate the implementation between work units. The method of adapting the BSC to the KPK is running relatively fast, although it is felt that there are still obstacles in the alignment between work units across the deputies. In 2019, a Leadership Strategic Working Group (KKSP) was formed to overcome these
obstacles, which is directly responsible to the leadership. This unit is tasked with coordinating more intensely between deputies to achieve harmony in achieving institutional goals. In 2020, after implementing Law number 19 of 2019, through the stipulation of the Corruption Eradication Commission Regulation Number 7 of 2020, KKSP was transformed into the Central Bureau of Strategic Planning. With the strengthening of this institutional structure, it is hoped that the implementation of performance management at the KPK can run more systematically, effectively, and efficiently to achieve the KPK’s vision, namely, together with the nation’s elements to eradicate corruption.

Although the cascading process has been carried out thoroughly to the individual level and intensively guided by the relevant units, the achievements in recovering state losses are felt to be not optimal. Therefore, theoretically, the problem of recovering state losses will be analyzed using general policy theory, specifically, balanced scorecard (BSC) performance management theory and asset recovery theory. The BSC theory in this study is not the BSC from Kaplan and Norton, which is intended for business organizations. But the BSC, which adapts the Paul R. Niven (2008) version, which is more intended for public organizations and non-profit sector organizations, is integrated with the BSC model of Moulin (2017) and model Aydin (2019).

Several previous studies examine the theme of asset recovery. Some studies describe asset recovery (such as research (Esoimeme, 2020), describe international regulations regarding asset recovery (such as research (Busol, 2020); (Wang, 2020); (Pavlidis, 2017), describes national regulations related to asset recovery (Tromme, 2019a); (Wahyudi, 2019); (Sujono et al, 2017); (Sujono et al., 2017), reformasi kebijakan mengenai pemulihan aset seperti penelitian (Qisa’i, 2020), policy reforms regarding asset recovery such as research (Qisa’i, 2020), strategies to increase the effectiveness, speed, and transparency of Asset Recovery Centers (PPA) ((Suud, 2020); (Trinchera, 2020). Then there is research linking asset recovery with human rights (Allen, 2019); (Supardi, 2018)), analysis of forms, problems, and optimization of recovery from corruption ((Mansyah, 2018); (Huyen & Giao, 2018); (Danil & Kurniawan, 2017); (Usman, 2016)).

Based on these previous studies, it appears that research similar to this research is research (Danil & Kurniawan, 2017; Huyen & Giao, 2018; Mansyah, 2018; Usman, 2016). The research gap from these studies is that none of these previous studies discussed asset recovery using the BSC model (Niven, 2008). In addition, the previous studies examined the problem of recovering the country's assets from a macro perspective and not from a micro (organizational) perspective. Therefore, state of the art (SOTA) and at the same time the novelty of this research (novelty research) is a study of the micro strategy (KPK organization) in optimizing the recovery of state losses using the BSC model(Niven, 2008).

Based on this background, the problem of asset recovery from corruption can be identified as follows:

1. The authority to recover assets by KPK is still limited to the stage after there is a permanent court decision. It becomes an obstacle for the KPK to confiscate
assets earlier, such as at the investigation stage or even for goods deposited at the investigation stage.

2. The success of the KPK in recovering corrupted state losses is still not maximized.

3. Many obstacles faced by the KPK in saving state money that can be corrupted are spread across ministries and institutions (K/L) and provincial and district/city governments.

4. The various strategies of the KPK in particular, and the government in general in recovering the losses of the corrupted state, often do not produce maximum results.

5. Coordination between the KPK and ministries and institutions, and local governments in the context of preventing state money from being corrupted is still relatively weak.

6. There is no known public perception of the performance of the KPK specifically regarding the recovery of state losses.

Referring to identifying the problems above, this study does not discuss the scope of asset recovery. Instead, it analyzes performance management problems in optimizing the recovery of corrupted state losses and the factors that support optimization efforts to maximize the recovery of these losses.

KPK’s performance management limitation related to this research is the 2015 - 2019 KPK Strategic Plan. This research focuses on aspects of prosecution in the framework of Law Number 30 of 2002 concerning the Corruption Eradication Commission.

The formulation of this problem in this research is: What is the conceptual framework for the performance management of the corruption eradication commission in optimizing the recovery of state losses?

This literature review was conducted on relevant previous studies. In connection with this research, at least 17 previous studies were published in international journals that examined the same theme, regarding asset recovery. The year of publication of the previous research was 2016-2020. Table 1 presents the systematic mapping studies (SMP) of the 18 previous journals. The SMP is viewed from the research approach, predictors of asset recovery, public perception of asset recovery, strategies to maximize asset recovery, and data analysis techniques.

Based on the data in Table 1.3, it appears that when viewed from the year of publication, there are six journals (35.29%) with the publication year of 2020, namely the research of Esoimeme (2020), Busol (2020), Qisai (2020), Suud (2020), Trincherra (2020), and Wang (2020). There are three journals (17.64%) with the year published 2019, namely Aliena (2019), Tomme (2019), and Wahyudi et al (2019) research. There are three journals (17.64%) with the year published 2018, namely the research of Supardi (2018), Huyen et al (2018), and Mansyah (2018). Then there are four journals (23.52%) with the year published in 2017, namely Sujono, Sulistyono, & Hartwiningsih (2017), Sujono, Sulistyono, Hartwiningsih, & Handayanan (2017), Pavlidis (2017), Daniel & Kurniawan (2017). Only one journal (5.88%) with the year published 2016, namely Usman et al (2016).

Based on the approach used, the 17 studies used a qualitative descriptive
approach. Based on the focus of the study, all research focuses on strategies and/or solutions on how to improve the recovery of assets resulting from corruption (corruption asset recovery). The average data analysis technique uses statutory analysis, both domestic and international legislation. The discussion regarding the recovery of assets resulting from corruption is more focused on strategies to improve the recovery of assets resulting from corruption, but partly relates to human rights and justice.

Based on the SMP, it appears that the research gaps of the 17 studies are as follows:

1. There is no research that uses quantitative research methods or mixed-methods research methods.
2. Judging from the focus of the study, no research surveys public perceptions regarding the recovery of assets resulting from corruption.

Based on the research gap, the latest position of this research or state of the art (SOTA) and at the same time the novelty of research (research novelty) is a combined research approach (mixed methods), examines perceptions of KPK performance related to asset recovery resulting from corruption, analyzes the problem of recovering assets resulting from corruption, and asset recovery strategies.

**Methods**

**Performance Management Systems**

The term Performance management (PMS) began to be used in 1970 and is one of the new concepts in management. Giacomelli et al (2019) define PMS as a set of tools for defining performance and measuring and relating it to hierarchical incentives and sanctions (Giacomelli et al., 2019). The same opinion was expressed by Teeroovengadum et al (2019) that PMS is an integrative performance framework of human resources (HR) policies and practices. PMS allows organizations to explicitly link the strategic intent of the organization with the efforts of its employees to determine work activities and individual and team goals following the goals and objectives of the organization or company (Teeroovengadum et al., 2019).

Performance management is generally expected to increase the rationality of policy-making and management by utilizing an evidence-based approach. PMS improves management by providing strategic focus metrics that are useful for corporate goals and incentives. PMS also increases accountability by providing data on government performance. PMS was initially a traditional model to assess and control individual performance and foster an internal learning process. The PMS conceptualization then highlights the role of incentive schemes in supporting reflective work practices and motivating employees as a necessary response to evolving contextual demands.

PMS is divided into three approaches based on the measurement approach. Aguinis (2007) divides PMS into three categories of methods, namely behavior (behavior), result (result), and trait (attitude). The behavioral approach emphasizes what employees do in their jobs and does not consider the nature of employees or the consequences that result from their behavior. This approach is process-oriented that emphasizes how an employee does his job. The results
approach emphasizes the results produced by employees. This dimension does not consider the characteristics, or how employees do a job, so it is not process-oriented but focused on what is produced. This approach defines that measuring general results takes less time than measuring processes and is more cost-effective. The trait approach emphasizes individual players and ignores specific situations, behaviors, and outcomes. This approach includes cognitive abilities that are not easily dilatable and personality that is not likely to change.

**Balanced Scorecard**

The balanced scorecard (BSC) is a performance management system that combines four main measurement categories (perspectives), each with various potential sub-measures (Kagioglou & Aouad, 2020). Kaplan and Norton expressed another opinion that the BSC is a logical strategic framework that allows an organization to articulate its strategy in a focused set of strategic objectives and measures. This framework is a system of related steps and initiatives that collectively describe its strategy and achieve it. This framework aims to align business activities with the organization’s vision and strategy and monitor the organization’s performance against strategic goals (Moullin, 2017).

In principle, the general BSC model consists of four aspects that affect the organization’s strategy, namely: (i) Customer, namely how the organization creates an impact for its customers; (ii) Internal processes (internal processes), namely in creating an impact for its customers how the organization can meet budget constraints, and how superior business processes can overcome these obstacles; (iii) Financial, namely how to manage and allocate resources effectively to maximize the impact of the organization’s work; and (iv) Employee learning and growth, namely how we harmonize the intangible assets of the organization in increasing the ability to support the organization’s strategy (Niven, 2008).

There are at least three BSC models that are relevant for public organizations, namely the Niven model (2008), the Moullin model (2017), and the Aydin model (2019). The three BSC models are sliced in this study.

**Asset Recovery Theory**

There are at least four reasons put forward by Markina et al., (2015) that serve as the moral basis for asset recovery, namely:

1. **Reason for Prevention** is to prevent perpetrators of criminal acts from having control over illegally assets to take similar actions in the future.
2. **Proper Reason** that the perpetrators of criminal acts of corruption do not have proper rights to assets obtained illegally.
3. **Priority Reason**, a criminal act prioritizes the state to claim assets obtained illegally rather than the rights owned by the perpetrator of the crime.
4. **Ownership reasons**, the assets obtained are not valid; the state has an interest as the owner of the assets.

Although there are clear reasons why Asset Recovery is necessary, there is no mutually agreed understanding in the
international world. In general, Asset Recovery is identified in various ways as criminal and/or civil confiscation, confiscation and confiscation of assets and/or cash, taxation of criminal proceeds, elimination of illegal profits, and/or recovery of proceeds of crime. UNCAC broadly defines asset recovery as an ideal state that should be achieved using a range of preventive and corrective measures. Narrowly, asset recovery, according to UNCAC, is a legal process in which states use each other’s coercive power to regain ownership of the proceeds and objects of corruption or substitute assets (Ivory, 2014). The word recovery is used to refer to the recovery of assets that are already outside the country. UNCAC stated that it is committed to preventing, detecting, and deterring in a more effective way to strengthen international cooperation in asset recovery. Another opinion was expressed by Tromme (2019) that asset recovery is a legal process whereby law enforcement and prosecutors identify and track assets, link them to criminal activity and allow for confiscation and based on charges against the perpetrators. Asset recovery proceeds are people or entities that have an interest in certain funds or other assets at the time of confiscation (Tromme, 2019b).

UNCAC applies assets as property. In the treaty, UNCAC defines property as a set of normative relationships between people concerning tangibles and intangibles. Institutional property can be organized around the idea that private individuals and groups should control decisions about using resources. The community manages these resources for social or communal purposes whose availability is used by all community members. So based on Ivory (2014), the term asset recovery is used to denote the goals and processes at UNCAC that transfer corruption-related wealth through financial institutions. States with jurisdiction over corruption offenses will be better able to regain ownership of these assets. In addition, asset recovery is the catch of all legal processes. A state party acquires or regains such ownership, be it unilateral litigation, freezing, confiscation, and repatriation of these assets at the state’s request with jurisdiction over the violation. Thus, the main objectives of asset recovery are: (i) preventing the movement of wealth related to corruption through financial institutions and (ii) ensuring that illicit wealth is secured and transferred to a country with jurisdiction over the offense.

**Result and Discussion**

The framework for the performance management concept of the corruption eradication commission in optimizing the recovery of state losses is based on the theory of performance management (PMS). PMS began to be used in 1970 and is one of the new concepts in management. Giacomelli et al (2019) define PMS as a set of tools for defining performance and measuring and relating it to hierarchical incentives and sanctions (Giacomelli et al., 2019). The same opinion was expressed by Teeroovengadum et al (2019) that PMS is an integrative performance framework of human resources (HR) policies and practices that allows organizations to link the organization’s strategic intent explicitly. It all needs the efforts of its employees to determine work activities and individual and team goals following the goals and
objectives of the organization or company (Teeroovengadum et al., 2019).

PMS has its dimensions, but in this study, starting from PMS, the variables and dimensions used the balanced scorecard (BSC). The BSC model used in this study is a BSC model suitable for the public sector, following the position of the KPK. There are at least three BSC models for the public sector, namely the BSC from Niven (2008), Moullin (2017), and Aydin (2019). The three BSC models are mutually reinforcing or complementary to each other. This study uses the Niven model, reinforced by the Moullin (2017) and Aydin (2019). The following is a combined model between the Niven (2008), Moulin (2017), and Aydin (2019) models.

Table 3. Combined Dimensions of Niven (2008), Moullin (2017), and Aydin (2019)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer</td>
<td>Service Delivery</td>
<td>Customer/Citizen Dimension</td>
</tr>
<tr>
<td>---</td>
<td>User Expectation</td>
<td>---</td>
</tr>
<tr>
<td>Financial</td>
<td>Financial</td>
<td>Financial</td>
</tr>
<tr>
<td>Internal Process</td>
<td>---</td>
<td>Internal Process Dimension</td>
</tr>
<tr>
<td>---</td>
<td>Resource Management</td>
<td>---</td>
</tr>
<tr>
<td>Employee learning &amp; growth</td>
<td>Innovation &amp; Learning</td>
<td>Learning and Development</td>
</tr>
<tr>
<td>---</td>
<td>Leadership</td>
<td>---</td>
</tr>
<tr>
<td>Health outcome</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In the combined model (Table 3), it appears that Niven (2008) and Aydin (2019) tend to be the same; there are only differences in terms, such as the customer dimension (Niven, 2008) to customer/citizen (Aydin, 2019). Then the dimension of employee learning & growth (Niven, 2008) becomes learning and development (Aydin, 2019). The differences or additions that complement Niven (2008) are from the Moullin (2017) model. An additional dimension from Moullin (2017) to Niven (2008) is user expectation in addition to the customer dimension (Niven, 2008). The following addition from Moullien (2017) to the Internal Process from Niven (2008) is the dimensions of resource management, leadership, and health outcomes.

The operational variables in the research are based on performance management using the dimensions of the balanced scorecard model (Niven, 2008; Moulin, 2017; and Aydin, 2019) and indicators using indicators that are used mainly by the KPK to measure its performance.

The conceptual framework for the performance management of the corruption eradication commission in
optimizing the recovery of state losses when carried out at the research implementation level can be done using a mixed method (Creswell & Creswell, 2018). This combination approach can use sequential explanatory design, which is characterized by data collection and quantitative data analysis in the first stage, followed by qualitative data collection and analysis in the second stage, to strengthen the results of quantitative research conducted in the first stage (Sugiyono, 2013: 409).

The research location to implement the framework of the performance management concept of the corruption eradication commission in optimizing the recovery of state losses is the Corruption Eradication Commission (KPK) environment, more specifically the Deputy for Enforcement and Execution. The Deputy for Enforcement and Execution is a work unit that has the authority to carry out the handling of criminal acts of corruption in which there are efforts to recover state financial losses.

Conclusion

This paper produces a conceptual framework for the performance of the Corruption Eradication Commission (KPK) in recovering state assets. The conceptual framework is based on the theory of performance management or performance management (PMS) that uses the dimensions of the balanced scorecard (BSC) model Niven (2008). That dimension is sliced with the BSC model of Moulin (2017) and model of Aydin (2019) and operationalized by relevant indicators. Most of these indicators have been used as indicators for measuring the performance of the KPK. The KPK concept framework in recovering state assets includes one variable, where BSC is positioned as a variable. The conceptual framework has four dimensions derived from the four elements of the BSC, namely customer, internal process, employee learning, and financial.

This conceptual framework has ten sub-dimensions. The customer dimension has one sub-dimension, namely the effectiveness of law enforcement thinking. The internal process dimension has three dimensions:

- Improving the management of assets, confiscated objects, and state confiscations.
- Improving the effectiveness and efficiency of Investigation, Prosecution, and Execution.
- Increasing stakeholder support in eradicating corruption.

The employee learning dimension has four sub-dimensions: Establishing optimally performing HR and a High Work Culture, building an adaptive Integrated Operational and Data Information System, utilizing targeted budgets and strengthening managed and measurable internal controls, and simplifying and arranging effective regulations. The Financial dimension has two dimensions: the realization of financial accountability and performance and the realization of effective institutions. The ten sub-dimensions include 28 indicators.

The framework of the performance management concept of the corruption eradication commission in optimizing the recovery of state losses can be the basis for researchers when they want to examine the performance of the KPK in the context of maximizing the recovery of state losses. The research method or approach
expected to implement this conceptual framework is a combination method (mixed methods). The research location to implement the framework of the performance management concept of the corruption eradication commission in optimizing the recovery of state losses is the Corruption Eradication Commission (KPK) environment, more specifically the Deputy for Enforcement and Execution.

About Authors

Taryanto is the head of the Deputy Secretariat for Prosecution and Execution. He is currently completing his master program at University of Indonesia. His research interest is related to performance management.

Eko Prasojo graduated from Faculty of Social and Political Sciences University of Indonesia. He received Master and Doctor Degree in Public Administration from Deutsche Hochschule fuer Verwaltungswissenschaften Speyer Germany. He was vice Minister of Administrative Reform in Indonesia. He is now Professor and former Dean of Faculty of Administrative Science, University of Indonesia and President Asian Group Public Administration. He received Braibant Lecture Award in 2019, Habibie Award 2019, and MIPI Award 2018 (Indonesian Political Science Association)

Acknowledgments

Researchers are thankful to Corruption Eradication Commission Indonesia (KPK RI), University of Indonesia, Research Cluster Policy, Governance and Administrative Reform (PGAR) Faculty of Administrative Science Universitas Indonesia, and everyone who helps us to conduct this research until it published.

References


Cressey, D. R. (1953). *Other people’s money; a study in the social psychology of embezzlement*. Free Press.


