Analysis of the performance management of the corruption eradication commission in optimizing the recovery of state losses

Taryanto Taryanto a *, Eko Prasojo b
Universitas Indonesia, Jl. Prof. DR. Selo Soemardjan, Depok, West Java 16424, Indonesia
a taryanto@outlook.com, b e_prasojo@yahoo.com
*Corresponding Author

Abstract: The achievement of recovery of state losses due to the performance of the Corruption Eradication Commission (KPK) is considered not optimal, which indicates a problem in its performance management. Therefore, this research aims to find a micro (organizational) strategy for optimizing the recovery of state losses using the Balanced Score Card model. The problem of recovering state losses at the Corruption Eradication Commission will be analyzed using general policy theory, specifically the balanced scorecard (BSC) performance management theory and asset recovery theory. Overall, the balanced scorecard in measuring the performance of the Corruption Eradication Commission in recovering state losses due to corruption is still said to be sufficient, with a total score of 73%, meaning that KPK cannot achieve a balance between one perspective and another. In the qualitative analysis, the factors that influence the optimization of loss recovery are (1) the regulations applied are not optimal, especially in determining the penalties and fines obtained by the suspect; (2) Case arrears and less in terms of quality and quantity of cases investigated; (3) The quantity and quality of Human Resources are still low; (4) Synergy between the Corruption Eradication Commission and other Law Enforcement Apparatuses, which are still colliding with ego-sectoral conflicts.

Keywords: Asset; Corruption; Management; Performance; Recovery


Introduction

Monitoring the Performance of the Corruption Eradication Commission December 2019-June 2020. In connection with that, there are three areas of KPK performance that have been assessed by Corruption Watch (ICW) and Transparency International Indonesia (TII) (Husodo et al., 2020). Of these three areas, one of the topics in the spotlight is the enforcement sector.

The KPK built a strategy in the prevention and enforcement sector, in accordance with the mandate of Law No. 19 of 2019, concerning the Second Amendment to Law No. 30 of 2002, concerning the Commission on Combating Corruption, into the Strategic Plan and General Policy Directive. ICW and TII found four dimensions of serious problems in the sub-sector of corruption prevention and enforcement as an evaluation of the implementation of the KPK’s strategy in combating corruption. These four components are considered to contribute greatly to the Corruption Perception Index, and became influential components in the revision of the KPK Law in 2020.

The first component is coordination and supervision with APH and local governments. According to ICW and TII monitoring, SPDP data is difficult to monitor through the portal, because it stopped being updated as of September 2019. This is in conjunction with the lack of sub-action achievements in the Implementation of Integrated Case Handling Systems Based on Information Technology (SPPPT-TI) and SPDP Online which has been mandated through Presidential Regulation No. 54 of 2018, concerning the National Strategy for Corruption Prevention (Stranas PK). Although this program began in 2018, its achievements as of June 16, 2020 have not been maximized. The achievement of the new SPPPT-IT reached 55.74%, and the new SPDP reached 55.75%.
The second component is in the form of reducing the country's financial losses. The 2015-2019 KPK leadership managed to prevent state financial losses of Rp 63.9 trillion. This Figure comes from the gratification of money and goods, optimization of PAD, and return of regional assets, as well as the potential control of assets. In this case, the Regional Government (Pemda) obtained a large portion of the corruption prevention program. However, according to the results of ICW and TII evaluations, the implementation of this program is still minimal, as can be seen from the low level of achievement of the National Korsupgah Renaksi, which averages only 66.5% in eight intervention areas in 542 local government entities.

Prevention of corruption in the strategic sector; (4) Effectiveness of corruption enforcement. According to ICW and TII reports in 2019, the assistance program for improving the governance of local government asset management has not been maximized. This can be seen from the achievement of korsupgah program which is only 65.5%. Research by Transparency International Indonesia on the Indonesian Corruption Perception Index in 12 cities found that many local governments still have not done mapping in relation to the management of PAD, especially local taxes. In addition, the Regional Government has also proven that it has not mapped the potential risks of corruption (Husodo et al., 2020).

Furthermore, from the aspect of corruption prevention in the strategic sector. The KPK's General Policy Directive for 2020-2024 focuses on corruption prevention in four strategic sectors, namely the business sector, politics carried out by law enforcement, and in the public service sector (KPK RI, 2019). Corruption prevention in these sectors has tended to decline in the past decade. Graphs from a number of anti-corruption agencies show that since 2014 Indonesia’s corruption perception index tends to be volatile (PERC Asia Risk Guide, and World Justice Project Rule of Law Index), even decreasing (Varities of Democracy Project, World Economics Forum EOS), as seen in the following line graph (Figure 1). (Komisi Pemberantasan Korupsi, 2019)

![Figure 1. Achievement of SPPT-TI (Husodo et al., 2020)](image)

In terms of the effectiveness of the crackdown on corruption, in the field of enforcement, the country's financial recovery resulting from the court's decision, amounted to Rp 1.7 trillion. According to ICW and TII reviews, the KPK has not been optimal in the process of returning the country's financial losses. Even though the return of state financial losses (asset recovery) sourced from the income from the auction of confiscated goods and spoils from cases of corruption and money laundering (TPPU) is very large. Based on asset recovery data from 2016 to 2020, it was found that the trend tends to decline.
The above description shows the phenomenon of prevention and enforcement of corruption crimes, namely related to the seizure of assets (asset confiscation) owned by the state and the recovery/return of state-owned assets that are already in the hands of third parties or asset recovery by the KPK. In connection with this asset recovery, the scope of KPK duties is still not known with certainty. In accordance with the definition and scope of the KPK's duties, the KPK is defined as a state institution in a group of executive powers that carry out the task of combating corruption in accordance with the law. This is stated in Article 1 number (3) of Law Number 19 of 2019, concerning the Second Amendment to Law Number 30 of 2002, concerning the Commission on Combating Corruption.

The facts above show that KPK performance has not been fully optimal. There is still a lot of homework to be done. On that basis, this study focuses mainly on the implementation of KPK performance management in the recovery of state losses and what factors can optimize the implementation of KPK performance management in the recovery of state losses.

The limitations of KPK performance management related to this research refers to the KPK Strategic Plan 2015 – 2019, where it focuses on aspects in the perspective of enforcement on the framework of Law No. 30 of 2002, concerning the Corruption Eradication Commission. This research seeks to solve two problems, first related to the implementation of KPK performance management in the recovery of state losses; Second, what factors can optimize the implementation of KPK performance management in the recovery of state losses?

This article aims to conduct an analysis of the current performance management of the Corruption Eradication Commission in the recovery of state losses and identify what factors should be able to optimize the performance management of the Corruption Eradication Commission in the recovery of state losses.

In connection with this study, at least 17 previous studies were published through international journals that examined the same theme, namely about asset recovery. The year of publication of the previous research is 2016-2020. Table 1 presented systematic mapping studies (SMP) of the 18 previous journals. The SMP is reviewed from research approaches, predictor of asset recovery, public perception of asset recovery, strategies to maximize asset recovery, and data analysis techniques.

Referring to the above thoughts in relation to asset recovery, various previous studies examine the theme of state asset recovery (asset recovery). A number of studies better describe asset recovery (such as research (Esoimeme, 2020), describing international regulations on asset recovery (such as research (Busol, 2020; Pavlidis, 2017; Wang, 2021), describes national regulations related to asset recovery (Busol, 2020; Esoimeme, 2020; Pavlidis, 2017; Sujono et al.,

![Figure 2. KPK Asset Recovery Trend (LAKIP KPK, 2019)](image)
2017; Tromme, 2019; Wahyudi, 2019; Wang, 2021), policy reforms regarding asset recovery such as research (Qisa’i, 2020), strategies to improve the effectiveness, speed, and transparency of the Asset Recovery Center (PPA) (Suuad, 2020; Trinchera, 2020). Then there is research linking asset recovery to human rights (Allena, 2019; Supardi, 2018), analysis of forms, problems, and optimization of the recovery of corruption results (Allena, 2019; Danil & Kurniawan, 2017; Huyen & Giao, 2018; Mansyah, 2018; Qisa’i, 2020; Sujono et al., 2017; Supardi, 2018; Trinchera, 2020; Usman, 2016; Wahyudi, 2019).

This research is mainly similar to those studies done by (Danil & Kurniawan, 2017; Huyen & Giao, 2018; Mansyah, 2018; Usman, 2016). The research gap of a number of these studies lies in that there is no previous research that discusses asset recovery with the BSC model (Niven, 2008). In addition, these previous studies have further 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 update of research (novelty research), is a study of micro strategies (KPK organizations) in optimizing the recovery of state losses using the BSC model (Danil & Kurniawan, 2017; Huyen & Giao, 2018; Mansyah, 2018; Niven, 2008; Usman, 2016).

Judging from the focus of the study, all research focuses on strategies and / or solutions on how to improve the recovery of corruption assets (corruption asset recovery). The average data analysis technique uses statutory analysis, with both domestic and international legislation. The discussion about the recovery of corrupt assets is more directed at strategies on how to improve the recovery of corrupt assets, but some are related to human rights and justice.

As for the factors associated in the recovery of state losses, they generally consist of institutional, legal, and operational factors. Institutional factors in the context of a lack of comprehensive, sustainable understanding and integrated policies or strategies to identify asset recovery as a priority, and to ensure alignment of objectives, tools, and resources. Legal factors are usually related to mutual legal assistance, excessive bank secrecy, lack of asset recovery procedures through non-conviction based, event law and overly burdensome proof. Operational factors dwell on the problem of coordination between institutions, difficulty identifying the owner of assets resulting from crime and maintaining the value of seized assets (Stephenson et al., 2011). Referring to the above factors, an interesting analysis can be looked at to see if they also affect the KPK in conducting asset recovery. (Stephenson et al., 2011)

The KPK, in implementing performance management, adopted the concept of Balance Score Card (BSC) in 2010, which is regulated in Commission Regulation No. 07 of 2010 concerning the Strategic Plan of the Corruption Eradication Commission in 2010 - 2014. The Perkom explicitly mentioned on page 18 (eighteen) of the Strategic Plan, that the KPK Strategy Map is described by the Balance Score Card method. At first the concept of BSC was applied at the institutional level (KPK Wide) and then lowered (cascade) to Echelon I officials, namely the Deputies and The Secretary General. In the same period, the BSC was handed down to Echelon II officials, namely the Directors and Bureau Chiefs. Derivatives of Echelon II officials then became BSC at the level of Head of Task Force/Head of Group Head or Head of Team in each directorate or bureau. To ensure that the BSC implementation process in each unit runs to the same standards, the KPK assigns the Planning and Finance Bureau to coordinate implementation between work units. The process of adapting BSC in the KPK runs relatively quickly, even though it is felt that there are still obstacles in the alignment between cross-border work units. To overcome these obstacles, in 2019, a Leaders Strategic Working Group (KKSP) was formed that was directly responsible to the commissioner, this unit was tasked with coordinating more intensely between decisions so that agreements could be made in order to achieve the institution's objectives. In 2020, after the implementation of Law Number 19 of 2019, through the establishment of Corruption Eradication Commission Regulation Number 7 of 2020, the KKSP became the Central Bureau of Strategic Planning. With this strengthening in institutional structure, it is hoped that the implementation of performance management in the KPK can run more systematically, effectively, and efficiently in order 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 guided intensively by related units, the achievements in relation to state loss recovery are not optimal, which is an indication of conceptual problems in KPK performance management. In
accordance with the results of the assessment conducted by Palladium in 2016, the KPK needs to conduct a strategic analysis related to stakeholders’ mapping as a priority. KPK as an independent institution responsible to the public needs to map who its stakeholders are, and which stakeholders are the top priority, along with the model of involvement. Then, in the internal process, it is necessary to synchronize the performance of vertical-horizontal cross-decree and directorate. This is interesting because the KPK is a unique institution that has repressive, preventive, and educational functions. These three functions must support each other and not eliminate each other. For example, in optimizing the recovery of state losses, the enforcement function can cooperate with the prevention function in building cases (case building) comprehensively. Furthermore, Accenture conveyed indications of organizational capability problems at two main points, namely human resource management and data management. KPK human resources are sourced from various agencies, police, and prosecutors. This certainly requires a difficult effort to plan, recruit, and maintain, in order to build competent human resources to support the main duties and functions of the KPK. Currently, the KPK’s HR management assessment index is still not enough to become a world class organization. As for data, the KPK needs to increase the availability of data for a better decision-making process, management and monitoring of organizations, deputies and directorates, form electronic storage for historical performance reports, and collect information to facilitate analytical trends and operational decisions.

For the above descriptions, theoretically, the problem of state loss recovery in the KPK will be analyzed using policy theory in general, and more specifically using balanced scorecard (BSC) performance management theory and asset recovery theory.

Methods

This research departs from theories accompanied by empirical observations in relation to the strategy of state loss recovery by the KPK. Therefore, this study uses a post-positivism approach. The existence of factors in theory is not used to measure but rather as a research instrument so that it can describe a comprehensive understanding of the KPK’s strategy in recovering state losses. This research approach is a mixed method approach (Creswell, 2013). The assumption of a combination approach is that data integration and qualitative and quantitative analysis can yield more complete insights, compared to using only qualitative approaches or simply quantitative approaches. (Arikunto, 2010; Creswell, 2013) In this study, the collection of quantitative data using survey methods with research instruments is a questionnaire. Arikunto (2010) states that questionnaires are statements or questions that are useful for obtaining information from respondents. The scale used in this study to measure the indicators of each variable is the Likert scale, which is an agree-disagree scale with an interval of 1 to 5 (Arikunto, 2010; Ferdinand, 2011).

With respect to the survey method, it is determined the population and research sample. The general population of this study is human resources in the KPK Enforcement Department, which as of March 2021 amounted to 392 employees, consisting of 326 specialists, 70 administrative employees, and 6 structural leaders. Meanwhile, the affordable population in this study is only specialists who number 326 employees.

<table>
<thead>
<tr>
<th>No.</th>
<th>Part</th>
<th>Amount</th>
<th>Sample Calculation</th>
<th>Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Investigator</td>
<td>84</td>
<td>84/326 x 180 = 46.38</td>
<td>47</td>
</tr>
<tr>
<td>2.</td>
<td>Investigators</td>
<td>127</td>
<td>127/326 x 180 = 70.12</td>
<td>70</td>
</tr>
<tr>
<td>3.</td>
<td>Public Prosecutor</td>
<td>62</td>
<td>62/326 x 180 = 34.23</td>
<td>34</td>
</tr>
<tr>
<td>4.</td>
<td>Labuksi Specialist</td>
<td>53</td>
<td>53/326 x 180 =</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td>Sum</td>
<td>326</td>
<td></td>
<td>180 respondents</td>
</tr>
</tbody>
</table>

Source: Calculated based on data from KPK (2021)

The dissemination of questionnaires in this study was carried out through digital communication media, namely google form where respondents have been very familiar with using it in everyday work.

The link to the questionnaire is: https://docs.google.com/forms/d/1uFwL_mArnDhwdyGW7-LYA0XbCUPojKOW7BlDsx0KCI8/edit.

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2615-7977 (ISSN Online) | 2477-118X (ISSN Print)
The link was opened on July 23, 2021 after obtaining permission from the Deputy for Enforcement and Execution on July 22, 2021. Researchers used an email blast to all employees in the Ministry of Enforcement and Execution to ask them to fill out the questionnaire. The questionnaire then closed on September 6, 2021 after obtaining 180 responses.

In addition, this study also uses a qualitative approach. Data collection for this included interview techniques. The stages of an in-depth interview rely heavily on the researcher’s ability to dig up information so that accurate and detailed research data is obtained. Therefore, this research required a planned interview based on the operationalization of the concept. The interview plan directed researchers in conducting in-depth interviews with relevant parties. The form of questions in the interviews was an open method where the source can answer questions without any limitation of answers. Interviews were conducted face-to-face, in person, or online.

The resource person who was an informant is classified in the following position functions: (1) KPK Chairman or former KPK Chairman; (2) Police Officers; (3) Prosecutor’s Office; (4) Academics; (5) Related NGOs. The informants are described as follows: (1) Laode M. Syarif, Ph.D., Former KPK Commissioner period 2014 – 2019, currently working as Executive Director for Partnership; (2) Amin Sunaryadi, Ak, MPA, CISA., Former KPK Commissioner period 2003 – 2007, currently working as President Commissioner for national electric company (PLN); (3) Dr. Supardi, Director of Investigation of the Junior Attorney General for Special Crimes; (4) Brigjend Djoko Poerwanto, Director of Corruption Crimes at the National Police Criminal Investigation Unit; (5) Dr. Martinus Tukiran, S.T, M.T., An Academics and Managing Director Cognoscenti Consulting Group; (6) Fransisca Silalahi., Principal Advisor Deutsche Gesellschaft fur International; and (7) Wawan Suyatmiko, Indonesia International Transparency Research Department Manager

This research also conducted data elaboration through documentation studies. Relevant documents and data was analyzed so that secondary data was obtained, which includes, but is not limited to, letters, meeting minutes, reports, circulars, electronic mail, and other related writing materials. The secondary data related to the country’s loss recovery strategy includes: (1) Policy products related to the KPK strategy are the KPK Strategic Plan document for 2015-2019, the KPK Strategic Plan 2020-2024, the Direction of General Policy of the Leadership, sop of decisions in the field of enforcement and execution and the like; (2) Minutes of Meetings and state loss recovery activities; (3) Statistical data on handling corruption cases; and (5) LAKIP and KPK annual report.

The analysis in this study is divided into two parts, namely descriptive and inferential analysis. This analysis technique used Paul R. Niven’s version of the BSC model analysis knife (Niven, 2008). Furthermore, interview data used content analysis techniques with the help of N-Vivo.

Results and Discussion

Performance Management Implementation Analysis at KPK Using Balance Score Card

KPK performance management analysis using a Balance Score Card began with an analysis of the performance of stakeholder perspective (Customer), Accountability Perspective (Finance), Internal Process Perspective, and Organizational Capability Perspective (innovation and learning). The stakeholder perspective is the main aspect in using the balance scorecard because this perspective leads to the main goal of this research, which is to optimize the country’s loss recovery performance.

Stakeholder Perspective

The stakeholder perspective has two main dimensions, namely increasing the effectiveness and efficiency of enforcement up to the execution of corruption court decisions, and the increasing enforcement of corruption laws from these two subdimensions. These are divided into several questions to see the satisfaction of employees who are interviewed on how corruption cases have been handled and the return of assets obtained. From this perspective, the performance of the KPK’s success in solving corruption cases and the state’s loss can be analyzed. There were 15 questions and 180 respondents.
Table 2. Stakeholder Perspective Scorecard

<table>
<thead>
<tr>
<th>Perspective</th>
<th>Dimension</th>
<th>Sub Dimensions</th>
<th>Goal</th>
<th>Result</th>
<th>Score Card</th>
<th>Score Dimension</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stakeholders</td>
<td>Increase the effectiveness and efficiency of the crackdown until the execution of the verdict of the Corruption Criminal Court</td>
<td>Asset Recovery Tipikor's Case handled</td>
<td>70%</td>
<td>56%</td>
<td>80%</td>
<td>75%</td>
<td>68%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tipikor's Case</td>
<td>120</td>
<td>88</td>
<td>73%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tipikor's Case</td>
<td>100%</td>
<td>74%</td>
<td>74%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tipikor's Case</td>
<td>50%</td>
<td>36%</td>
<td>72%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tipikor's Case</td>
<td>120</td>
<td>90</td>
<td>75%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tipikor's Case</td>
<td>70%</td>
<td>53%</td>
<td>76%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Increased Enforcement of Corruption Laws</td>
<td>Sentencing Rate (corporal, fines, spoils and replacement money)</td>
<td>70%</td>
<td>51%</td>
<td>73%</td>
<td>61%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>TPK Cases through TPPU/corporations</td>
<td>20</td>
<td>10</td>
<td>50%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reviewed from the perspective of stakeholders, the final value of performance was 68%, which means that this perspective is still lacking performance. If reviewed more deeply to find out the performance of each dimension of "improving corruption law enforcement" which has less performance with sub-dimensions of TPK cases through TPPU/corporations. Then, for the performance of the dimension "Increasing the effectiveness and efficiency of the case until the execution of the verdict of the Corruption Criminal Court," data showed a percentage of 75%, which means the return of assets has the highest value.

The results of the balance scorecard from the stakeholder perspective can be interpreted that satisfaction with the process of enforcement and execution of criminal corruption is sufficient but the judge's decisions on the amount of compensation set is still lacking. This perspective as a whole shows lacking performance and can be used as an insight where there is a need for improvement or reevaluation.

Accountability Perspective

The accountability perspective or financial point of view has three sub-dimensions, including the KPK's financial statements, KPK performance reports, and the increase in the SPIP maturitas index with three sub dimensions. There are 3 questions that lead to the satisfaction of investigators who are the speakers of the three sub dimensions with 175 respondents.

Table 3. Accountability Perspective Scorecard

<table>
<thead>
<tr>
<th>Perspective</th>
<th>Dimension</th>
<th>Sub Dimensions</th>
<th>Goal</th>
<th>Result</th>
<th>Score Card</th>
<th>Score Dimension</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountability</td>
<td>Increasing Level of Accountability and Institutional Effectiveness</td>
<td>Compliance and Quality of Financial Statements by the Work Unit (CPC Opinion on KPK Financial Statements)</td>
<td>100%</td>
<td>76%</td>
<td>76%</td>
<td>76%</td>
<td>76%</td>
</tr>
<tr>
<td></td>
<td>Compliance and Quality of KPK Performance Report Work Unit (KPK Performance Accountability System Value)</td>
<td>100%</td>
<td>76%</td>
<td>76%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Contribution of Work Units in Improving the Maturity Index of the KPK's Internal Control System (SPIP)</td>
<td>100%</td>
<td>75%</td>
<td>75%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The results obtained from the accountability perspective reached a value of 76%, which means that the performance of accountability in the KPK is good. Judging from all aspects, the average satisfaction assessment is that interviewees are satisfied with the performance of the KPK in terms of accountability, which means that employees find results that are in accordance with their expectations from the financial side. The results of Table 2 are the result of a balance scorecard for accountability perspective, so that this process can be allowed or improved again to maximize the performance of KPK accountability.

Internal Process Perspective

The internal perspective is a perspective that describes the performance of the INTERNAL KPK itself. This perspective has 5 dimensions that can be seen in Table 3, to get the results of performance from an internal perspective, interviews were conducted with 175 investigators, in accordance with the category, and with 9 questions related to the performance of the internal process.

Table 4. Internal Process Perspective Scorecard

<table>
<thead>
<tr>
<th>Perspective</th>
<th>Dimension</th>
<th>Sub Dimensions</th>
<th>Goal</th>
<th>Result</th>
<th>Score Card</th>
<th>Score Dimension</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Processes</td>
<td>Improving the Quality of Tipikor Enforcement</td>
<td>Quality of Conformity of Case Handling Planning Corruption Crimes of Complex Categories (Ratification of Perpetrators, Modern Transactions and Scope)</td>
<td>50%</td>
<td>37%</td>
<td>74%</td>
<td>74%</td>
<td>74%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LID, DIK, TUT, Labuksi</td>
<td>15%</td>
<td>11%</td>
<td>73%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Efficiency of Case Handling Financing</td>
<td>42%</td>
<td>31%</td>
<td>74%</td>
<td>74%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kpk Internal Integrated Matters from Dumas, Mon, Gah and Korup External Integrated Case of collaboration with BPK, BPKP, PPATK, OJK, and Other APH</td>
<td>120</td>
<td>90</td>
<td>75%</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Time Efficiency</td>
<td>42%</td>
<td>31%</td>
<td>74%</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Improving Tipikor Enforcement in an Integrated Manner</td>
<td>Number of Asset Tracking</td>
<td>55</td>
<td>41</td>
<td>75%</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Improving the management of assets, confiscated objects and state spoils&quot;</td>
<td>Enforcement Cases followed up with corruption prevention systems</td>
<td>20</td>
<td>15</td>
<td>75%</td>
<td>75%</td>
<td></td>
</tr>
</tbody>
</table>

The overall result of this internal process perspective can be seen in table 3, where the final score is 74%, which means that the performance of this internal process is still sufficient. There needs to be a slight improvement in the quality of corruption enforcement and efficiency of the corruption enforcement, because the value of these two dimensions is still less than the good category. Especially for the sub dimensions of time efficiency and case handling costs, there needs to be process improvements to get results with the most efficient resources possible. From the results of this internal process assessment, the overall performance of the process in the KPK internally is still relatively safe and only needs to be improved in some aspects.

To improve the performance of internal processes, especially for sub-dimensions of handling non-criminal cases of corruption that are more complex, there is a need for maximum resource management of both human resources and other resources that can be used as a study for deeper enforcement. This perspective cannot be separated from the perspective of organizational capabilities that will assess performance in terms of human resources.
Organizational Capability Perspective

The perspective of organizational capability or innovation and learning is something important in an organization because it is a perspective that refers to internal developments involving human resources in the organization. In assessing performance from the perspective of organization capabilities there are 5 dimensions seen in table 4 that focus on organizational development seen from several sides, namely human resources and organizational quality in a general manner.

Table 5. Scorecard Perspective organizational capability

<table>
<thead>
<tr>
<th>Perspective</th>
<th>Dimension</th>
<th>Sub Dimensions</th>
<th>Goal</th>
<th>Result</th>
<th>Score Card</th>
<th>Score Dimension</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Capabilities</td>
<td>Forming Optimally Performing Human Resources</td>
<td>Effectiveness of Achievement of Work Unit Performance Contracts Work Unit Financial Management</td>
<td>80%</td>
<td>60%</td>
<td>75%</td>
<td>75%</td>
<td>75%</td>
</tr>
<tr>
<td></td>
<td>Targeted Budget Utilization and Strengthening Managed and Measurable Internal Control</td>
<td>Contribution of Work Units in Maintaining the Reputation of the KPK</td>
<td>95%</td>
<td>71%</td>
<td>75%</td>
<td>75%</td>
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</tr>
<tr>
<td></td>
<td>Improving the Reputation of the Organization</td>
<td>Application of Business Process Map Directorate/ Bureau or General / Decree Implementation of IT in handling cases Improving the quality of human resources in the framework of asset recovery</td>
<td>100%</td>
<td>76%</td>
<td>76%</td>
<td>76%</td>
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<tr>
<td></td>
<td>Improving the Quality of Governance of kpk organization</td>
<td></td>
<td>100%</td>
<td>75%</td>
<td>75%</td>
<td>74%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Forming optimally performing human resources and a High Work Culture”</td>
<td></td>
<td>80%</td>
<td>59%</td>
<td>74%</td>
<td>74%</td>
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The results of the performance perspective of organizational capabilities are sufficient and very good, with a score of 75% for overall value. The reputation of the organization has good value, while other dimensions are sufficient. The shortcomings that need to be improved are in terms of IT implementation in handling cases and the quality of human resources in improving the quality of asset returns. The score for the overall perspective of organizational capabilities is sufficient but needs to be improved in some areas for more effective and efficient performance in managing the organization.

In order to improve performance from the perspective of organizational capabilities, there are several aspects that must be addressed, especially in the field of implementing and utilizing information and technology and human resources that have the capability to overcome cases of corruption. This cannot be separated from the perspective of internal processes, as it will have an impact on other perspectives.

Analysis of Factors Affecting Optimization of State Loss Recovery Perspective of Asset Recovery Theory

Analysis of factors affecting the optimization of state loss recovery is carried out by semantic analysis through coding using Nvivo 12. Through this process, coding results with the word cloud feature can be used to find words that have dominance from interview data. Word cloud itself is the result of simantic results based on words that have a high frequency or data that often appears
in the data that has been entered into Nvivo. It is important to note that though there was more than one language analyzed, the world cloud shows the highest frequency in both languages.

![World Cloud Results](image)

**Figure 3. World Cloud Results**

Referring to the results of the word cloud above, it can be seen through the size of the word that 'kpk,' 'corruption,' 'case,' 'assets,' 'tipikor (tindak pidana korupsi),' 'criminal,' and 'state' have the dominant data.

Qualitative analysis uses Nvivo 12 in KPK performance management analysis research in optimizing state loss recovery. In this study, qualitative methods aimed to analyze what factors could be optimized for the recovery of state losses. The results of this study consist of 4 categorizations, namely Stakeholder Perspective, KPK Accountability, Internal Factors of KPK organizations, and KPK organizational capabilities.

**Stakeholder Perspective**

According to stakeholder sources, as a result of analyzing the percentage of state losses due to tipikor ranges, dominantly ranging from 10%-40%, and 50%-60%, the country's losses are calculated based on state assets resulting from corruption that exists abroad.

Furthermore, from the aspect of leakage of state assets, the crime of corruption in Indonesia is measured by the amount of state losses caused. In this case the leakage of state assets is caused by various reasons, including the difference in time, or time regarding the potential leakage of state assets. In this study, an analysis of regime differences, i.e. the new order and reforms on leakage of state assets, was exposed in Figure 5.

![Percentage of state losses](image)

**Figure 4. Percentage of state losses**
The leakage of salvaged assets is very low because it is constrained by laws or regulations on asset recovery and still has difficulty returning state assets abroad. The rescue of state assets from leakage also depends on the ruling regime and whether the regime is committed to fighting corruption.

![Image of a diagram](image1)

**Figure 5.** Leakage of state assets against differences

**Figure 6.** Salvaged asset leak
In order to minimize the level of leakage of state assets, it is necessary to have a comprehensive strategy, namely prevention through the implementation of anti-corruption values through the basic system, education, bureaucratic simplification, increasing cooperation between APH, and cooperation between financial intelligence and PPATK.

In the recovery of state losses based on the results of analysis through project maps in Figure 7, asset recovery only ranges from 17%. The recovery of state losses depends heavily on court rulings against suspects. In general, the source judged that the recovery of state losses was not in accordance with the expectations of the court's decision because it needed to increase fines for both material and social issues, whereas the court's decisions tended to only focused on the person/official receiving bribes who were only supporting actors in acts of corruption, and focused less on the bribe giver, who was the main actor and benefited from the bribery act. The state loss recovery mechanism expected in this research analysis is in the form of strengthening accounting forensics to be able to track lost state assets in detail, and increasing fines for both corporate imprisonment, freezing, and asset forfeiture to increase deterrent effects.
Figure 8. Recovery of state losses

The enforcement of the tipikor by the KPK in general can describe the effectiveness of the KPK’s performance. In this study, as seen in Figure 8, the effectiveness of the work of the KPK can be realized based on sources through the provision of weighting in each case handled by the KPK. This ensures that, in the handling process there is a priority level and the effectiveness of KPK performance can be improved, the existence of a system that can detect tipping patterns so that the same events will not be repeated, and an increase in the quantity and quality of KPK human resources, so that every case handled can be solved in a manner that is efficient in both time and cost.

The number of crackdowns carried out by the KPK is also related to the performance of the KPK, but it is necessary to pay attention to the quality of a case. The number of KPK enforcements is fluctuating and sometimes reduced, this is due to changes in the law underlying the KPK.
In addition to the number of cases handled, based on the description above, the quality of the case becomes an important aspect. If all tipikor cases are handled by the KPK, then there is reduced efficiency both in terms of time and cost. Based on the results of this study, the quality of cases handled by the KPK tends to be volatile and less focused on building large cases. The strategy to maintain and improve the quality of tipikor cases is to categorize cases based on priority levels for efficiency and improve the quality of KPK personnel human resources for the investigation of corruption cases that are increasingly growing and complex.
Figure 11. Quality of handling corruption cases

The arrears of cases currently in the KPK reflects non-efficient case management, therefore the strategy needed based on the results of the analysis in this study, comes in the form of categorization of case levels based on priorities, monitoring, and rigorous evaluation of all cases, both completing long cases and commitment to complete, and increasing the quantity and quality of KPK human resources, as an answer to improve KPK performance in the future.

Figure 12. Arrears of case handling

The enforcement of the tipikor cannot be separated from how much punishment is received by the suspect. Although it is in accordance with the demands of the prosecutor, the punishment
received is less appropriate and lacks a deterrent effect. The punishment received should be in accordance with the losses caused by both material and social losses. Therefore, strategies can be created to increase the sentencing rate or increase the penalties received and recovery of state losses can be in the form of increased knowledge by the KPK, within forensic accounting for more in-depth case research, strengthening the law on penalties that create a deterrent effect, and cracking down on bribers who receive benefits.

Figure 13. Penalties and fines for suspected tipikor

The strategy that the KPK should carry out for the prevention and enforcement of tipikor is to increase the number of personnel, increase the number and quality of cases handled, create a reward system for outstanding personnel, open space for community participation in the enforcement of tipikor, and prepare special units for complex investigations.

Figure 14. Tipikor prevention and enforcement strategies
Cases of TPPU and corporations are still minimally handled in Indonesia by the KPK. This is due to the lack of understanding of corruption itself. Acts of corruption are thought to only be around an activity that harms the state, but acts of money laundering and bribery by a corporation also occurs and is generally difficult to detect, with very few existing laws for enforcement. A lack of evidence is also a problem for the enforcement of tipikor in this sector, because assets have often moved hands or are abroad. Therefore, the right strategy for the enforcement of TPPU and corporations is to optimize PPATK for asset tracking, improve the quality of KPK personnel, especially in the field of accounting forensics, and create responsive regulation and regulatory advocacy about TPPU and corporations.

Figure 15. TPPU and Corporate Matters

The comparison of leaks and recovery of Indonesian assets within other countries is about the case of TPPU, which is less than optimal in Indonesia compared to other countries, so that the return of assets is less than the maximum. Asset leakage in developed countries is relatively small because there is already optimal asset control and an anti-corruption culture that has been implemented. Meanwhile, the comparison of enforcement carried out by the KPK when compared to other countries is still less than optimal, especially countries such as Malaysia and Singapore, because the KPK has difficulty implementing ncb (non-conviction based) methods or seizure of crime results.
The second perspective is from the stakeholder side of accountability. According to these respondents, the use of KPK budget is interesting, where the performance of the KPK can be described in accountability. Most of the speakers suspected that the audit from the BPK (Supreme Audit Agency) had been auditing at the KPK and so far, according to KPK performance sources, if calculated from the use of costs with the recovery of state losses was still not optimal and took a lot of time in solving a rather complex case. As an independent institution, the KPK also needs an independent team to conduct audits and monitoring when the institution is not related to other APH or the Board.

Figure 16. TPPU and Corporate Matters

Accountability Stakeholder Perspective
In terms of time and cost efficiency, according to most sources, it is still less efficient. In other words, state expenditures are much greater than the return of money obtained from asset recovery results. The strategy to increase the efficiency of KPK performance both in time and cost is for: (1) The KPK must have a systematic and robust information system; (2) Synergy between the devolution in the KPK; (3) Improve optimal management of control and case resolution; and (4) Mapping time and cost of a project.

Furthermore, from the aspect of tracking and maintaining assets, the KPK is still weak based on the analysis of this study seen in Figure 18. Especially in the maintenance of evidence, where existing evidence is mainly thing like confiscated vehicles whose price is depreciating or decreasing, then if auctioned after the case is completed to recover state losses is not worth the cost of maintenance, such as renting storage warehouses and others. The strategy needed by the KPK to attract resource persons in asset tracking efforts is to improve the quality of human resources in terms of accounting forensics, so that assets that are difficult to track will be easier to obtain and optimize the recovery of state losses. While in terms of the maintenance of evidence, there are several strategies that are suggested, namely distributing the cost of maintaining evidence to suspects, improving the maintenance management of evidence, and submitting regulations to immediately conduct evidence auctions.
Figure 18. Cost and time effectiveness

Figure 19. Asset tracking and maintenance
In terms of the enforcement of the tipikor for complex matters carried out by the KPK, dissatisfaction from all the results of the analysis from this research can be seen in Figure 11. This dissatisfaction is caused by several factors, namely many large complex cases often stopping in the middle of the road because of the long handling process resulting from lack of commitment from the KPK, the many internal conflicts to date, and most highlighted, is the lack of personnel to cope with large cases of complex tipikors mostly coming from TPPU and Corporations.

Figure 20. Complex Case Handling

The synergy between APH and KPK is considered less than optimal. Synergizing with other APH is a form of creating an integration system to improve the recovery of state losses. The KPK cannot run alone in eradicating the tipikor and needs help from other institutions, such as the police and the prosecutor's office. Synergy between APH is already up and running, but is less than optimal because there is still egotism between institutions. The expected improvement from the analysis in this study is in the form of establishing systematic cooperation. There is no double position between APH which often raises certain interests, and the KPK acts as a partner for other APH and as a trigger mechanism.

Similarly, the trisula (Education-Prevention-Enforcement) strategy of KPK Corruption Prevention is also considered less than optimal. The triula strategy of education-prevention-enforcement tipikor is an effort by the KPK to instill a fundamental anti-corruption attitude, but the results of the analysis according to the sources of this system are not optimal even though it has been running in such a way. This is because it is irrelevant to the system or examples described that the curriculum and cendrung are more like ordinary education, whereas anti-corruption is not only about cognitive learning, but also conscience and emotions that play a role in increasing these values.
Figure 21. Synergy with other APH

Figure 22. Trident strategy to prevent corruption
The improvements suggested in this study to advance the value of anti-corruption through this trident strategy are the need to compile a relevant roadmap for implementation, discuss relevant issues with examples and losses caused both materially and socially, and the need for the integration of this strategy in all sectors.

Organizational Stakeholder Perspective

In this study, the capabilities of the KPK were measured through two things, namely, the use of information technology in the form of applications and the quality of human resources (Human Resources) of KPK personnel. The dominant factor of the use of technology and information applications in organizations according to the results of interviews, is to accelerate analysis and decision making, and create an integrated system for monitoring cases and personnel on duty. The acceleration of the intended analysis is in terms of handling a case, because of the development of analytical methods such as Machine Learning and Artificial Intelligence, so that a research case can move quickly to the next stage. While the integration system in question which holds all the KPK data needs to be accessed easily by all KPK personnel, so that the delivery of detailed information can run smoothly, and cases and personnel can be supervised or monitored in real-time (at that time). This integration system can also make it easier for the KPK to exchange information or data with other APH (Law Enforcement Officials) for investigation purposes.

Figure 23. The Role of Technology Applications for the KPK

The quality of human resource competencies is the driving force of an organization, both within the KPK and other organizations. In Figure 7, it can be seen on the project map that the KPK’s human resources are less competitive in improving the recovery of state assets. The main skill that the resource persons say need to be developed for the KPK is accounting forensics. KPK
human resources are complex according to several sources, but still weak in terms of the quantity of personnel, which is ideally 5000 to 10,000. Scientific diversity is also in the spotlight because corruption cases are complex cases and involve all actors, but there is still less quality of KPK human resources if it only consists of police and prosecutors, while tipikor cases require more quality human resources.

![Figure 24. KPK HR Competency](image)

**Conclusion**

Based on the two analyses above, it can be concluded in general that the results of the analysis for the measurement of KPK performance management in state loss recovery used two methods, namely, quantitative, with BSC for KPK performance management analysis, and qualitative methods to identify factors that can be optimized in the recovery of state losses. In terms of stakeholders, performance analysis is less than optimal regarding decisions given by judges related to corruption. Factors that affect this are the lack of regulations or laws related to corruption crimes, especially in TPPU and corporations, as well as body penalties and fines that are not appropriate given to perpetrators of corruption both materially and socially. From all fronts, the quality of human resources is the main highlight because it is the driving force in the KPK’s body, the quality and quantity are still far from expectations, both in terms of competence in handling cases and in terms of case management.

Based on the results of the analysis and discussion that has been outlined in the previous chapter, each research question provides several recommendations from the author to the KPK in improving its performance.

First, there are improvements on the stakeholder side, especially in the section of judges’ decisions, which are still unable to cover state losses due to corruption. Some other aspects that
also need to be improved are the quality of the tipikor enforcement, the efficiency of corruption enforcement, the efficiency of time and costs of handling cases, the implementation side of IT in handling cases, and the quality of human resources in improving the quality of asset returns.

It is necessary to optimize the application of regulations applied, especially in the determination of penalties and fines obtained by suspects both materially and socially covering up for state losses. In addition, there is a need for the assessment of cases according to the priority level, in order to increase the effectiveness and efficiency of the KPK organization.

The need for special skills or abilities of KPK personnel, such as accounting forensics, is necessary to improve the recovery of state losses due to tipikor. In addition, the KPK’s capabilities in terms of application of technology are still minimal. It is hoped that in the future this application can be used to increase efficiency and system integration to facilitate all processes in the KPK body. Capabilities also refer to the ability of KPK human resources, in terms of quantity and the quality of personnel, to handle complex cases in an effort to recover state losses.

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