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**HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW**  
**KARYA ILMIAH : JURNAL ILMIAH**

Judul Karya Ilmiah : **Effective Model of Performance Management in Frame Workof Corruption Criminal Action in Bogor City Government**

Jumlah Penulis : 3 Orang

Status Pengusul : Penulis Ketiga

Identitas Jurnal : a. Nama Jurnal : International Journal of Sciences: Basic and Applied Research  
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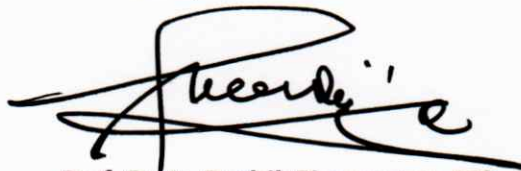
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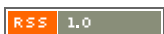
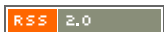
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## Effective Model of Performance Management in Framework of Corruption Criminal Action in Bogor City Government

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**Keywords:** Corruption, unpreparedness, fear, performance management.

### Abstract

The Regional autonomy is applied in Indonesia through Law Number 22 of 1999 concerning Regional Government. However, regional autonomy officially took effect on January 1st, 2001 that is the management of local government performance which includes system design, variable declaration, implementation mechanism, reporting process and evaluation and follow-up that includes efficiency, quality and effectiveness of government programs. It gave to the regional opportunities to take care of themselves. The purposes of the research are to analyze the main factors of low APBD (Regional Government Budget) absorption in Bogor city. To analyze the influence of corruption cases on the SKPD's (Regional Work Unit) behavior in their work programs and APBD (Regional Government Budget) absorption in Bogor city. To analyze the influence of SKPD's (Regional Work Unit) unpreparedness in order to do their tasks consistently and avoid corruption criminal acts. The research used quantitative and qualitative approaches. The Quantitative methods could be interpreted as a research method that used significance analysis that used the Product Moment Correlation test, and the qualitative method used content analysis. The results showed that in order to create a performance management environment in Bogor City government. It was needed to share ideas between Regional Work Units by informing about the implementation of work plans and achievements of SKPD (Regional Work Unit) Strategic Plan, analysis of SKPD (Regional Work Unit)

service performance, issues about the implementation of SKPD (Regional Work Unit) tasks and functions, and providing feedback on how Regional Work Units achieve these goals. Performance professionalism is not only from the aspect of the apparatus but they also must have high competence, so their performances are good, and it is needed to be supported by a conducive of Regional Work Unit. Good management, reliable management, and administrative technology (facilities and infrastructure) are needed for the performance of the apparatus to do their Main Tasks and Functions better. The research also showed that there was a correlation coefficient of 0.559. It means that the relationship between Corruption Crime and the low APBD (Regional Government Budget) absorption is very close. Correlation coefficient is positive (+). It is the relationship between Corruption Crimes with low Regional Government Budget/ RGB absorption in the same direction, so if the Corruption Act is bigger, the APBD (Regional Government Budget) absorption is higher. The sign \*\* shows that the correlation coefficient is significant at 95% confidence level.

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## Effective Model of Performance Management in Frame Work of Corruption Criminal Action in Bogor City Government

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### Abstract

The Regional autonomy is applied in Indonesia through Law Number 22 of 1999 concerning Regional Government. However, regional autonomy officially took effect on January 1<sup>st</sup>, 2001 that is the management of local government performance which includes system design, variable declaration, implementation mechanism, reporting process and evaluation and follow-up that includes efficiency, quality and effectiveness of government programs. It gave to the regional opportunities to take care of themselves. The purposes of the research are to analyze the main factors of low APBD (Regional Government Budget) absorption in Bogor city. To analyze the influence of corruption cases on the SKPD's (Regional Work Unit) behavior in their work programs and APBD (Regional Government Budget) absorption in Bogor city. To analyze the influence of SKPD's (Regional Work Unit) unpreparedness in order to do their tasks consistently and avoid corruption criminal acts. The research used quantitative and qualitative approaches. The Quantitative methods could be interpreted as a research method that used significance analysis that used the Product Moment Correlation test, and the qualitative method used content analysis. The results showed that in order to create a performance management environment in Bogor City government.

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It was needed to share ideas between Regional Work Units by informing about the implementation of work plans and achievements of SKPD (Regional Work Unit) Strategic Plan, analysis of SKPD (Regional Work Unit) service performance, issues about the implementation of SKPD (Regional Work Unit) tasks and functions, and providing feedback on how Regional Work Units achieve these goals. Performance professionalism is not only from the aspect of the apparatus but they also must have high competence, so their performances are good, and it is needed to be supported by a conducive of Regional Work Unit. Good management, reliable management, and administrative technology (facilities and infrastructure) are needed for the performance of the apparatus to do their Main Tasks and Functions better. The research also showed that there was a correlation coefficient of 0.559. It means that the relationship between Corruption Crime and the low APBD (Regional Government Budget) absorption is very close. Correlation coefficient is positive (+). It is the relationship between Corruption Crimes with low Regional Government Budget/ RGB absorption in the same direction, so if the Corruption Act is bigger, the APBD (Regional Government Budget) absorption is higher. The sign \*\* shows that the correlation coefficient is significant at 95% confidence level.

**Keywords:** Corruption; unpreparedness; fear; performance management.

## **1. Introduction**

### **1.1. Background**

The Regional autonomy is applied in Indonesia through Law Number 22 of 1999 concerning Regional Government. However, regional autonomy officially took effect on January 1<sup>st</sup>, 2001 that is the management of local government performance which includes system design, variable declaration, implementation mechanism, reporting process and evaluation and follow-up that includes efficiency, quality and effectiveness of government programs. It gave to the regional opportunities to take care of themselves. The problem is the freedom of local governments on this autonomy, but it is also a "scary" thing for local government managers to do their tasks. The data shows that since the amendment law[18] concerning Regional Government was rolled out, the region has become a hotbed of corruption that is difficult to control. The perspective on corruption above becomes problem for the government bureaucracy, so the government's Regional Government Budget absorption is low, as happened in Bogor Regency; 54.17% [8], Malang City; 46% (Terasjatim.com (4-12-2015), and Padang City; 45.40% [11].

Based on information obtained about the Bogor City APBD (Regional Government Budget) Absorption in 2015 that (1) Bogor City APBD (Regional Government Budget) absorption in 2016 was only 72.45% [3], (2) Bogor City APBD (Regional Government Budget) absorption in 2015 was 54.17% [8], (3) APBD (Regional Government Budget) absorption of Bogor City obtained through the West Java Government as much as 47% [7]. The research problem is the low absorption of the APBD (Regional Government Budget) on Bogor City Government, due to the unpreparedness of the bureaucratic leader do tasks maximally. It can affect the management of the Bogor City Government performance overall. The expectation gap can occur, which has the potential to cause disharmony between government agencies and the direct users of the community. Expectation gap is a gap that occurs because of the difference between people's expectations and what is actually a quality

management guideline for an organization that provides public services [9].

### ***1.2. The Problems***

Based on the background the problems are:

- a. How does the Supervision Strategy to prevent corruption on Bogor city?
- b. What are the main factors of the low absorption of the APBD (Regional Government Budget) on Bogor City?
- c. What is the right performance management model to encourage the SKPD (Regional Work Unit) performance on Bogor City?

### ***1.3. The Research purposes***

The purposes of the research are:

- a. Describing supervision strategies that can prevent corruption on Bogor city.
- b. Analyzing the main factors of the low absorption of the APBD (Regional Government Budget) on Bogor City.
- c. Formulate an appropriate performance management model to encourage SKPD (Regional Work Unit) performance on Bogor City.

## **2. Materials and methods**

### ***2.1. Design, Location and Time of Research***

The Research uses quantitative and qualitative approaches. Quantitative methods can be interpreted as postpositivism research methods, which are used to examine certain populations or samples, data collection using research instruments, statistical data analysis with the aim of testing hypotheses that have been determined, while the qualitative method is defined as a problem-solving procedure that is investigated by describing the state of the subject or object of research that occurs at the present time based on the facts seen in the field.

### ***2.2. Data Sources and Data Collection***

Primary data sources are data from leaders who are related to the subject matter. Secondary data are obtained from archives, documents and reports that support research data. The data collected in the research are primary and secondary data. Data collection in the research did observation, in-depth interviews, questionnaires and documentation.

### ***2.3. The Data Analysis***

The Data analysis is qualitative analysis to find out the supervision strategy that can prevent corruption in Bogor

city, content analysis is used data reduction, data display and conclusion [10]. Thus interviews, documentation and FGDs are very important in this analysis. The formulation of a performance management model is based on SKPD (Regional Work Unit) approach that all SKPD (Regional Work Unit) leaders and related agencies are invited in the FGD to obtain ideas, suggestions and opinions from participants to contribute optimally in the form of ideas, opinions, etc that to the effort to develop a performance management model in each Regional Work Unit. The qualitative analysis is also used that relates to the factors that influence the low absorption of APBD (Regional Government Budget) on Bogor City. According to Sugiyono (2009) quantitative analysis can be interpreted as a postpositivism research method, which is used to examine certain populations or samples. In relation to the factors that influence the low absorption of APBD (Regional Government Budget), statistical analysis is Product Moment Analysis. It is a correlation analysis for parametric statistics [12].

### **3. Results**

#### ***3.1. Effective Supervision Strategy in Preventing Corruption in Bogor City***

To create a performance management environment in the Bogor City government, it is necessary to share ideas between Regional Work Units by informing about the implementation of work plans and achievements of SKPD (Regional Work Unit) Strategic Plan, analysis of SKPD (Regional Work Unit) service performance, issues about the implementation of SKPD (Regional Work Unit) tasks and functions, and providing feedback on how Regional Work Units achieve their objectives. SKPD (Regional Work Unit) success in empowering performance management will increase the productivity of Regional Work Unit, develop attitudes and responsibilities and authority in making decisions o their works. This empowerment should be developed and communicated to all SKPD (Regional Work Unit) leaders, so it can improve the productivity and quality SKPD (Regional Work Unit) leaders, Section leaders in each leaders and the productivity of Bogor City Government.

The Bogor City Government environment should support SKPD (Regional Work Unit) leaders to participate and manage innovative performance management. In the management of performance management, effective SKPD (Regional Work Unit) leaders should improve interpersonal relations with each others by a communication system that provides feedback. In addition, there is a leadership SKPD (Regional Work Unit) leaders management that always raises employee to get self-confidence, as well as providing proper direction and structure organizations that are in accordance with the values of the organizational culture, so it can provide an atmosphere of openness, willing to accept the views of others and the maintenance of an interpersonal atmosphere, so it can improve the overall performance of SKPD (Regional Work Unit) in an efficient and effective in Bogor City Government. Because corruption cannot occur because of the mentality of officials, but also due to administrative errors including procedures and mechanisms for using of APBD (Regional Government Budget) and APBN (State Budget), therefore more precise supervision is needed by using several supervision strategies, they are:

##### **a. The Preventive Strategies**

Preventive strategies are to prevent the causes of corruption, and to minimize opportunities for corruption [14]

b. The Detective Strategy

The detective strategy is directed so that if there is an act of corruption, the act will be known quickly and accurately, so that it can be quickly followed up [14]

The Repressive Strategies

The Repressive strategies are directed that any corruption identified can be examined and investigated quickly and accurately, so it is known what happened, and then it given appropriate sanctions by following applicable legal procedures. To be able to process according to the law better then the following things need to be done [14]

**3.2. Factors that Influence the Low Absorption of APBD (Regional Government Budget)**

Factors that Influence the Low Absorption of APBD (Regional Government Budget) can be done through Product Moment analysis. Product Moment Analysis is a correlation analysis for parametric statistics. This analysis intends to find out which factors are more powerful and which factors are weaker to the Bogor City Government budget. These factors include (1) Corruption Crime, (2) Leadership unpreparedness, (3) Leadership Fear, (4) Procedure, (5) Performance Management, (6) Natural Resources, (7) HR. The results of the analysis of the seven factors can be described below

**Table 1:** Correlations

		Factor	APBD
Factor	Pearson Correlation	1	-.559**
	Sig. (2-tailed)		.000
	N	35	35
APBD	Pearson Correlation	-.559**	1
	Sig. (2-tailed)	.000	
	N	35	35

\*\* . Correlation is significant at the 0.01 level (2-tailed).

The correlation coefficient is 0.559, it means the relationship between Corruption Crimes and the low APBD (Regional Government Budget) absorbtion is very close.

Correlation coefficient is positive (+),it means the relationship between Corruption Crimes with low APBD (Regional Government Budget) absorbtion in the same direction,so if the Corruption Act bigger, APBD (Regional Government Budget) absorbtion gets higher. The sign \*\* shows that the correlation coefficient is significant at 95% confidence level.

### 3.3. Performance Management Model

The model is a description of the relationship between needs, potential and problems, which is simplified in a logical thinking based on reality. [1] to develop models based on theory and research results in the field of behavioral science. In developing the model, Berlo made several changes as a result of discussions, courses, research and seminars. Models can vary about a phenomenon. Certain models cannot be said the most true, but some of them are more useful than others or more suitable in achieving a goal [1]. [4] For example, various models developed by the government in overcoming performance. The main purpose of these models is to improve the performance, behavior, commitment, objectivity, skills and integrity of the apparatus to do their tasks. This model is operationalized in three elements. They are (1) bureaucratic behavior, (2) commitment and objectivity, (3) skills and integrity [15]

#### ad. 1. The Bureaucratic Behavior

The behavioral approach tries to understand the behavior of individuals to do a job, so the individuals are not seen as working groups, but also they work in an organization with motivation to fulfill their needs. Behavioral approaches in performance management studies try to see the ability of leaders to find the most appropriate people to work in an organization, able to create jobs that are most suitable for their ideal psychological conditions, and able to answer psychological influences [15]. If connected to the bureaucracy, the problem that must be discussed is bureaucratic management. Bureaucratic management is an ideal management approach for an organization that emphasizes the division of work, formal rules and procedures, impersonality, career and rationality [15]

1. *Division of work, is the process of division of obligations and tasks that are more specialist to employees for work efficiency, clear division of labor allows the bureaucracy to use employees who are specialists in each position and make each employee responsible for their effective performance [15]*
2. *Formal rules and procedures are formal instructions for all employees in carrying out their work. This rule is a standard designed to maintain the uniformity contained in the performance of each task o do. Regardless of the number of personalities involved in it and the coordination of different tasks. Explicit regulations determine the responsibilities of each employee and relationships between employees [15]*
3. *Impersonality is defined as leaders and employees to do formal, formalistic rules. It means that the rules, procedures and sanctions are applied uniformly to all employees without exception. The rule determines the impersonality of relations between employees and between leaders at a higher level with officials at the level below [15]*
4. *Careers are based on achievement. In a bureaucratic organization work is seen as a career for life, therefore employees must be recruited based on technical qualifications and avoid arbitrary dismissal and promotion systems based on achievement. It will encourage employees' loyalty to the organization. Identification of employees with organizations encourages them to provide the best to the organization by subordinating their own interests [15]*
5. *Rationality is rational leaders and employees to use facilities and infrastructure more efficiently to achieve organizational goals. If the activity is directed to the target, the organization uses its financial*

*and human resources efficiently, so organizational activities and financial and human resource utilization and all decisions are carried out logically and scientifically [15]*

#### ad.2. Commitment and Objectivity

Commitment is a strong desire both as a leader or subordinate to become a member of an organization, willingness to work or business for the organization, and a belief from employees or leaders to accept values, norms, goals, goals and strategies that the organization wants to achieve. The commitment is a condition that is bound and determined by the rules of the organization. There are three themes discussed in a commitment. They are (1) commitment as affective attachment to the organization that employees work, (2) commitment as costs that must be borne by employees if they leave the organization, and (3) commitment as an obligation to remain in the organization [16]

1. Affective commitment to an organization is a level of psychological attachment to an organization based on how well it feels about the organization. Commitments in this type arise and develop by encouraging comfort, security, and other perceived benefits in an organization that are not obtained from other organizations. The more comfortable and useful the benefits felt by employees, the more high a person's commitment to the organization they choose [16].
2. The Cost commitment to the organization is the attachment of members to the organization because of the costs they incurs as a consequence of leaving the organization. In this connection, employees will calculate the benefits and sacrifices of involvement in or become members of an organization. Members will tend to have endurance or high commitment in membership if the sacrifice due to leaving the organization is higher [16]
3. The Commitment as an obligation in the organization is a psychological attachment of employees because of the moral obligation to maintain relationships with the organization. In this connection something that encourages employees to remain and contribute to the existence of an organization, both material and non-material is the existence of a moral obligation in which a person will feeling uncomfortable and guilty if he/she does not do something [16]

The three elements described above are objectivity of an employee within an organization. This objective approach is seen where employees / members develop strong feelings about subordinates or superiors in the organization. They must throw away their personal feelings, so they don't influence the norms and values that apply in the organization. Removing personal judgment is a prerequisite for achieving efficiency. Therefore, for example all work must be evaluated according to rules and objective data. There is no tolerance and no discrimination or special treatment. Leaders who do not maintain social distance and are personally involved in cases of employees tend to show discriminatory treatment [16]

#### ad.3. Skills and Integrity

Skills allows a person to get a job or to remain able to work include personal skills, interpersonal skills, attitude, habits and behaviors. Work skills consist of three skills groups, they are (1) academic skills basic, (2) higher

order thinking skills, and (3) personal qualities [5]

Proficiency is a term to explain the skills and qualities of an individual desired by the employer for new workers if they start work. It means that the understanding of skills is basically work skills, which is seen from the three main skill elements, they are (1) fundamentals skills is communication skills, information management skills, mathematical skills, and problem solving skills, (2) personal management skills which include skills in behaving, and behaving positively, responsible skills, skills in adapting, continuous learning skills and skills to work safely, (3) team work skills which include skills in working with others, in a team and skills to participate in a project or task [ 5]. Furthermore, The three elements are divided into three areas, they are: (1) Personal skills which include: self management, thinking and solving problems, working together and communicating, understanding the business, (2) fundamental skills consisting of: using members effectively, using language effectively, using IT effectively, (3 positive attitude to work [5]. Integrity is one of the most important attributes / key that must be possessed by a person, it is a concept related to consistency in actions, values of values, principles, expectations of various things produced means having an honest person, and having strong character . Integrity means integer which means:

- a. An attitude that firmly defends the principle, does not want corruption, and becomes yourself as moral values;
- b. Quality, nature, or condition that shows complete unity so that it is capable of emitting authority, honesty [6].

Performance management in principle regulates performance which includes three important things, they are :

1. How to organize various activities and mobilize existing employees both as subordinate, middle or upper employees so that the goals can be achieved.
2. How to manage employees effectively, so that goals can be achieved with high efficiency.
3. How to create organizational conditions, reward systems, penalties to support the work atmosphere in order to achieve the stated goals [6].

ad. 1.Manage employees effectively, so the goals can be achieved with high efficiency. It can be achieved by changes in the nature of work, which are related to new methods and new equipment. Work simplification and job enrichment are two examples of method changes. Work simplification will increase specialization, while job enrichment will reduce specialization. A task can be changed by changing the job description, expected roles from a particular position, relationships between positions and work flow patterns. The urgency of this business is for the organization to be more on:

1. Responsive and adaptive to various changes in the internal and external environment.
2. Able to support operational smoothness, in achieving organizational goals.
3. Able to have high flexibility, and can support management decisions.
4. Able to do control.
5. Able to improve organizational accountability, both individuals and groups [6]

Organizational restructuring has five elements. They are (1). Apex Strategic: Top-level manager group that is



given overall responsibility for the organization, (2) Middle Line: The manager group that is the link between strategic apex operating core, (3) Techno structure: Analysts who has the responsibility to implement certain forms of standardization in the organization, (4) Operating Core: A collection of employees who do basic work related to the production of products and services, (5) Support staff: Units that provide indirect support services to the organization [6]. An organizational structure has three components, they are: (1) Complexity, taking into account the level of differentiation that exists within the organization, including the level of specialization or the level of division of labor, the number of levels in the organizational hierarchy, and the extent of the organizational units geographically, (2) Formalization, shows how the organization operates with minimum standardized guidelines, (3) Centralization, considering where is the center of decision making [6].

ad.2. Manage employees effectively, so the goals can be achieved with high efficiency. It is required changes in departmental matters. Conceptually the basis for the department is based on the functions, territories and products achieved. In addition, it is also based on a contingency perspective. The situation, people, resources, and external strengths of the organization can determine what the department base will be used. Multi-product and multi-industry organizations require significant managerial coordination. Meanwhile, changes in the relationship between lines and staff are changes in form that include two techniques. They are (a) providing staff assistance as a temporary or permanent solution. For example, the response to expansion or expansion of duties or authority is to create separate staff and service units. These units provide technical expertise to deal with various problems that arise due to the expansion of the task or authority, (b) make changes to some elements such as plans, procedures, range of control, and the level of organized Professional organizations try to socialize and control the behavior of employees who occupy important positions in the organization [6]. The profession is usually determined based on the criteria:

1. Standards of knowledge, expertise or experience,
2. Membership that is limited to a number of professions applies to very formal procedures
3. The process of formal socialization to indoctrinate in professional skills and norms of behavior
4. A series of rules that govern professional behavior
5. Incentive System [6]

ad.3. Creating organizational conditions, reward systems, penalties to support the work atmosphere in order to achieve the stated goals. Creating organizational conditions in question involves four important aspects. They are: credible, transparent, accountable and fair [2]

1. Credible, It means that the institution can do main tasks and functions according to the mandate in order to realize vision, mission, goals, objectives and performance indicators [2]
2. Transparent is openness in the delivery of information to all employees both in terms of internal or external information [2]
3. Accountable relating to the accountability of the implementation of tasks and functions in accordance with those planned in the Strategic Plan, Operational Plan, and Budget and Expenditure Plan [2]
4. The Responsible here is regarding the accountability of the institution in the form of performance reports made every year [2]
5. Fair means fairness and equality in terms of the division of tasks and functions, an example is in terms

of division of employee workload, performance allowances and others [2]

While the remuneration system is to support the work atmosphere in order to achieve goals that have been determined through incentives and penalties. Incentives are awards in the form of financial or certificate of work performance that encourages employees to play their role in the organization. Employees pursue careers. They will be evaluated in their respective organizations when they pursue goals that may move too far from the permissible limits. At one time individuals within the organization deal with various incentive systems that are not the same. Among them are incentives from their own organizations, by colleagues and work groups, incentives provided by their own professions, and incentives provided by the long-term career goals they wish to pursue. The punishment is a sanction given to employees who violate code like : demotion, not raising periodic salary, even dismissal as a civil servant.

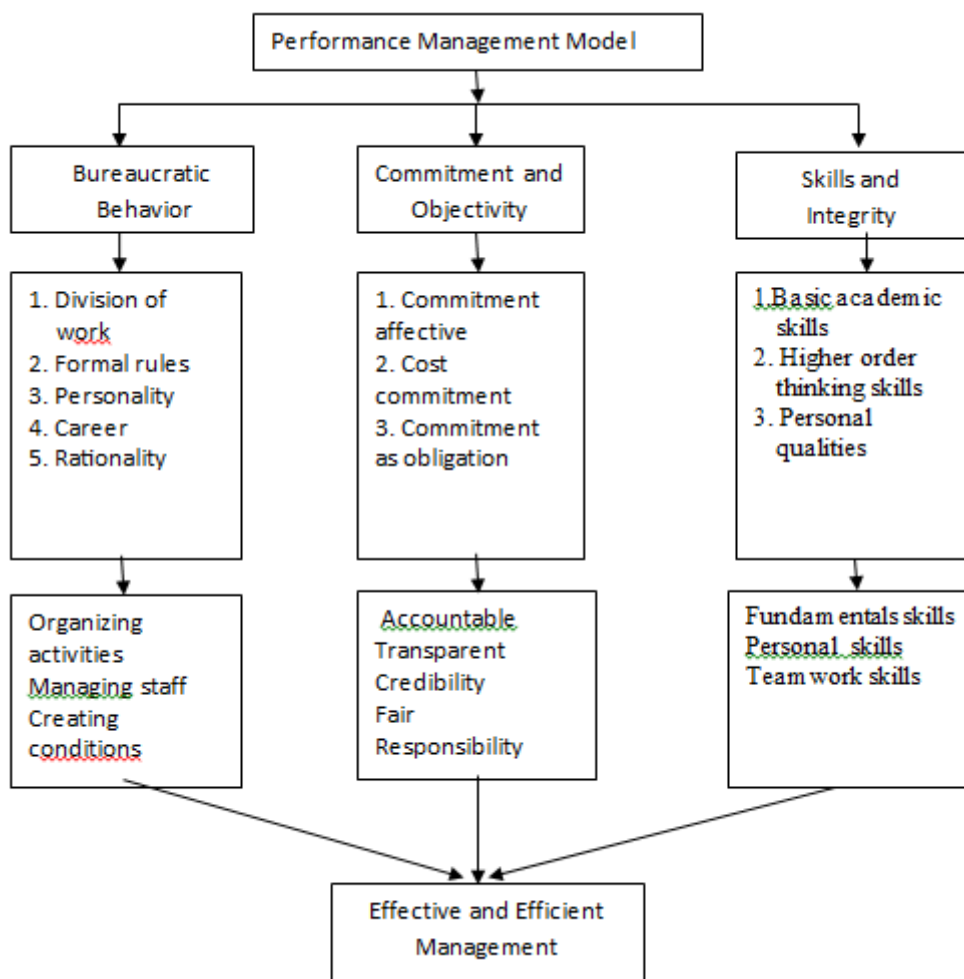


Figure 1

#### 4. Discussion

##### 4.1. Comparative Previous Studies with Studies conducted by Researchers

Hilmi Abdullah's research. Regarding the effect of clarity of budget targets, accounting controls, and reporting systems on performance accountability of Districts and Cities in the Special Region of Yogyakarta shows that (a) clarity of budget targets, (b) accounting controls, and (c) reporting systems. These three factors are considered to have a positive and significant effect on performance accountability.

Meanwhile, the research conducted by this researcher attempts to see which factors are stronger and which factors are weaker, which affect the APBD (Regional Government Budget) of Bogor City. These factors include: (1) Corruption Crime, (2) Leadership unpreparedness, (3) Leadership Fear, (4) Procedure, (5) Performance Management, (6) Natural Resources, (7) HR, and what factors inhibit the pace of performance in the Bogor City Government. The results showed that the correlation coefficient was 0.559. It means that the relationship between Corruption Crimes and the low APBD (Regional Government Budget) absorption was very close

#### ***4.2. Strong and Weak Factors of The Research***

The strong factors of The Research are (a) having considerable resource potential to increase the APBD (Regional Government Budget), (b) the existence of corruption laws can reduce corruption at the official level, (3) partnerships between law enforcement parties. They are the police, the Commission Corruption Eradication, Attorney General's Office and Court are good enough to be able to take action against corruption perpetrators in the Bogor City Government, (4) Bogor City Government do sufficiently good inherent supervision, so it is easy to know the symptoms of corruption, and can be prevented as early as possible.

While the weak factors of the research are (1) facilities, infrastructure that is not sufficient to detect corruption, (2) administrative errors, especially procedural errors in physical project activities. (3) Unpreparedness of bureaucratic leaders in carrying out government tasks to the fullest, (4) bureaucratic leadership's fear of law enforcement authorities. They are the police, corruption eradication commissions, prosecutors and courts in carrying out their duties because of a slight procedural error in dealing with law enforcement.

#### ***4.3. Alternative Explanation***

The first activity that needs to be done is to conduct a comparative study of more developed countries, such as the US, Australia, UK, and Singapore, Malaysia and the Philippines, to understand how HR management systems in these countries. Early indications indicate that these countries HR management policies are determined by an institution called the Public Service Division or the Public Service Commission.

The institution is fully in control of the determination of HR management policies, and is also minimally burdened to handle the institutional and work aspects of government agencies. The institutional and working aspects are more handled by parties who are more closely related to planning and budgeting. Based on the results of the comparative study and also compared with the current Indonesian conditions, then an institutional structure was designed which will later be fully responsible for the HR management policies of civil servants. The institution is more of a merger of BKN (National Civil Service Agency), LAN (State Administration

Agency), and the affairs of MENPAN (Ministry for State Apparatus Reforms) and Bureaucratic Reform, but without institutional matters and work procedures. In this way, it will be easier to measure the performance of the institution [14]

In addition, the institution mentioned above must always review and evaluate the prevailing salary level to objectively assess how the level of salary is most accurately associated with a reasonable level of life needs. The results of the study are prepared to decide on changes in civil servant salary rates. The payroll policy (plus allowances) must be based on a policy of measuring work performance, so the payroll system and a more merit allowance system will be formed. Policy in the field of measuring work performance and payroll of civil servants must be directed to encourage the maximization of work performance of civil servants. In this case, policy is directed to realize the link between work performance and the difference in salary received by an employee [14]

#### **4.4. Generalization**

The research cannot be clarified because the things disclosed are casuistic. It applied locally in Bogor City. Specific matters that were disclosed were those that occurred in the Bogor City Government, they are formulating a supervisory strategy that could prevent corruption in Bogor city and the main factors of the low absorption of the APBD (Regional Government Budget) in Bogor City. Therefore, it is not being a representative universal or not general and general.

#### **5. Conclusion**

The conclusions of the research are :

1. The low APBD (Regional Government Budget) absorption, It is caused by supervisory strategy factors that can prevent corruption in Bogor City.
2. The low APBD (Regional Government Budget) absorption is caused by the unpreparedness of SKPD (Regional Work Unit) in carrying out its work program on the acceleration of development in Bogor City.
3. The low APBD (Regional Government Budget) absorption is caused by the formulation factor of the SKPD (Regional Work Unit) performance management model that is not yet appropriate to encourage the performance of SKPD (Regional Work Unit) in order to be able to carry out tasks in accordance with Main Tasks and Functions consistently and avoid corruption.

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