

# Understanding the role of arrangement of treasury archives in preventing fraud at regional financial and revenue management agency

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## ABSTRACT

This research aims to test the influence of the implementation of disbursement information systems, the arrangement of treasury archives, and leadership support for fraud prevention in the financial and revenue management agency of West Sulawesi province. This research approach uses a descriptive quantitative approach. The population of this study is the head of subsection and head of the financial subfield and treasurer of each the financial and revenue management agency of West Sulawesi province. The sampling techniques in this study was used purposive sampling. The results of this study showed that variable disbursement of funds, arrangement of archives and leadership support had a significant impact in the prevention of fraud in the Financial and Regional Revenue Management Agency of West Sulawesi Province both partially and simultaneously. The archive structuring variables had the most dominant influence among all independent variables on dependent variables in this study. This study has the implications that good and archive structuring will prevent fraud in the West Sulawesi Provincial Financial and Revenue Management Agency.

### Keywords:

Disbursement of Funds,  
Arrangement of Treasury  
Archives, Leadership Support,  
Fraud Prevention

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## 1. Introduction

The implementation of public services is one of the main functions in government budgeting which is the obligation of government officials (Ivanchenkova et al., 2021; Keng'Ara & Makina, 2021; Khodachek & Timoshenko, 2018). Based on The Minister's Decree No. 63/Kep/M.PAN/7/2003 mentions the understanding of public services is all service activities carried out by government agencies as an effort to meet the needs of people, communities, government agencies and legal entities and as well as the implementation of provisions of laws and regulations.

Juridically, Indonesia's positive law provides a formal foundation to improve the performance of institutions, especially for institutions or agencies for the implementation of public services. The foundation includes: 1) Law No. 28 of 1999 concerning the Implementation of a Clean State from Corruption, Collusion and Nepotism. In this regulation mentions that the principles on which the implementation of public services consist of the principle of legal certainty, the principle of orderly implementation of the state, the principle of public interest, the principle of openness, the principle of proportionality, the principle of professionalism and accountability; 2) Presidential Instruction No. 7 of 1999 on Accountability of Government Agency Performance; 3). Presidential Instruction No. 1 of 1995 on Improving the Quality of Government Apparatus Services to the Community; 4) Decree of the Minister of State Apparatus Utilization No. 63/Kep/M.PAN/7/2003 concerning General Guidelines for the Implementation of Public Services; 5) Menpan Decree No. Kep/26/M.PAN/2/2004 concerning Guidelines for Transparency and Accountability Techniques in the implementation of Public Services. Nevertheless, there is no legal basis for the management and delivery of public complaints. The public is an evaluator and controller of agencies / apparatus as the implementation of regulations (Klimovský et al., 2021; Klun & Benčina, 2021; Rustiarini et al., 2019). Public service is an issue that always colors people's daily lives.

Parties that manage the allocation of resources for the public interest can be carried out by bureaucratic agency (either by the state or by the private sector) through the position and authority of the public office where the position is a form of delegation of state government power to certain public officials (Valle-Cruz et al., 2022). Meanwhile, currently there is a movement of many organizations (private sector and government) which is an anti-corruption movement. The corruption movement is accompanied by the use of authority, resulting in fraudulent practices.

Fraud is still a phenomenal and interesting issue to discuss (Abdul Aziz & Othman, 2021). The cases about fraud are still increasing especially in developing society (Kumar et al., 2018). The Association of Certified Fraud Examiners classifies fraud in three types, namely fraud in financial statements, asset misuse and corruption. One of the most common types of fraud in the government sector is related to corruption practices. Corruption comes from the Latin, *Corruptio Corrupere* which means rotten, damaged, shaken, twisted or bribed Indonesia is one of the countries with a high level of corruption. In accordance with data compiled by Indonesian Corruption Watch shows that during 2016, there were 482 cases of corruption with a total state loss of Rp 1.47 trillion (Indonesian Corruption Watch 2017). International transparency in its 2016 survey also showed that Indonesia ranked 90 out of 176 countries as measured by the level of corruption with a score of 37 (Transparency International 2016).

Fraud triangle theory explains that the cause of fraud consists of three elements, namely pressure, opportunity, and rationalization (Kagias et al., 2021; Tickner & Button, 2020). Pressure is the initial triggering element of fraud (Owusu et al., 2021). In an organizational context, the pressure in question is financial pressure (Nawawi & Salin, 2018). Financial pressures have become a focus in the analysis of organizational fraud because the perpetrator must maintain his position. Therefore, the perpetrator will falsify financial statements and other accounting tricks that are not in accordance with the principles of the organization's finances to maintain its performance (Zhang et al., 2022). Performance appraisal often experiences obstacles in assessing employee productivity. This obstacle is in the form of performance value obtained by employees who are not in accordance with the actual performance of employees. So that the work assessment is high, but the actual performance tends to be low. This will have an impact on the overall performance of the organization. Organizations will have difficulty in improving employee performance which will have an impact on work productivity.

Weak internal control in an organization will create opportunities for perpetrators to carry out fraudulent practices (Fitri et al., 2019). In general, cheating occurs indirectly. Negligence in the management of archives and important documents is one form of weak internal control (Taufik, 2019)(Puryati & Febriani, 2020). Loss of documents due to weak archive management will be utilized by perpetrators in committing fraud. Fraud is not considered a serious crime if the fraud has been rationalized by members of the organization.

Rationalization is the justification of behavior against acts of fraud. A fraudulent behavior that is considered to be rational will be suppressed and stopped silently by the organization. As a result, the organization only gave a mild reprimand to the perpetrator because it considered the act of fraud was not a serious thing. With regard to rationalization of an act of fraud, the joint leadership of management prepares a set of codes of ethics that must be obeyed by all employees of the organization (Rizwan & Chughtai, 2022).

Financial management information systems are part of information systems and technologies (Andersson et al., 2022) that can assist organizations in collecting, storing, and processing data to produce information needed in decision making. Information system development can be done in two ways, namely by developing itself from an existing system (in-house development) or buying a ready-made system from a vendor (purchasing commercial system by vendor). A good financial management information system helps organizations protect assets owned by the organization through the arrangement of treasury archives.

Based on the description above, this research is compiled through the concept of a frame of mind that can be described as follows:

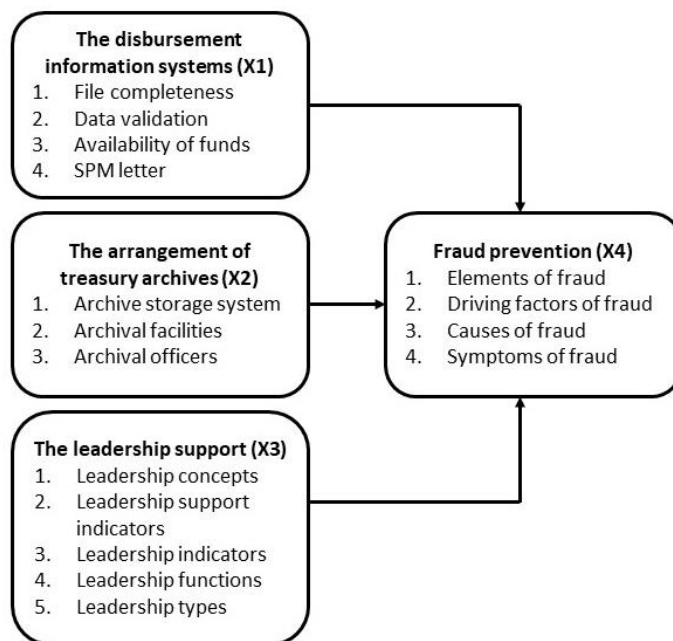


Figure 1. Conceptual Framework

One of the most common types of fraud in the government sector is related to corruption practices. The high number of fraud cases in the government sector requires a study of fraud prevention efforts at the office of the West Sulawesi Provincial Financial and Revenue Management Agency. The purpose of this study is to test factors that can prevent fraud at the office of the Regional Financial and Revenue Management Agency of West Sulawesi Province. Gambar 1, shows the framework of the concept in this study. Furthermore, the study also formulated the following hypotheses:

H1: Disbursement of Funds, Arrangement of Archives and Support of the Leadership partially affects the Prevention of Fraud (Fraud) at the office of the Regional Financial and Revenue Management Agency of West Sulawesi Province.

H2: Disbursement of Funds, Arrangement of Archives and Support of Leaders affects simultaneously to prevent fraud (fraud) at the office of the Regional Financial and Revenue Management Agency of West Sulawesi Province.

## 2. Methods

This research used quantitative research approach, which analyzed the data by using correlational analysis techniques to determine the influence of the relationship of dependent variables and independent variables. Researcher observed the research site and at the same time spreading questionnaire to study respondents' perspective about independent and dependent variables. The research site was West Sulawesi Provincial Financial and Revenue Management

Agency. The independent variables in this study were disbursement of funds, arrangement of archives and leadership support, and each of these independent variables were given by symbols X1, X2, and X3. While the prevention of fraud as a dependent variable was given the symbol Y.

Precisely, this research was conducted in the Treasury Sector as the originator of the Disbursement Information System Application and the Arrangement of Treasury Archives or commonly known as SIPAMANDAR. This study was conducted for a month starting from July to August 2021, with a research sample of 80 people consisting of the Treasurer and the head of the subfield and the head of the section. Finance in each SKPD Scope of the West Sulawesi Provincial Government.

### 3. Results

The calculations in this study used the program of the SPSS for Windows Version 23. The following results that if this histogram graph can be tied normally when it forms like an inverted U letter. This means that there is no distribution pattern that only tends in one direction, but evenly between the left and to the right. This can be seen through graphic images as the following research results

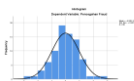


Figure 2. Normality Test Histogram Graph

Figure 3 is a normal P-Plot chart. A normal data is when the data in the form of small circles follow the direction or not too far from the direction of the diagonal line, so it can be assumed that the data has met the assumption of normality



Figure 3. Normal P-Plot Chart

Tabel 1. Multiple Linear Regression Test Results

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standard ized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,048	1,682		0,623	0,535
	The disbursement information systems	0,465	0,092	0,369	5,062	0,000
	The arrangement of treasury archives	0,539	0,104	0,400	5,174	0,000
	The leadership support	0,499	0,148	0,280	3,381	0,001

a. Dependent Variable: Fraud Prevention

Based on the observations of multiple linear regressions above can explain that:

- Constant (a) = 1.048 and positive value indicates that if all the independent variables in this study, namely disbursement of funds, archival arrangement and leadership support are considered non-existent or zero, then the variable score of fraud prevention will rise by 1.048%.
- The regression coefficient of variable X1 is 0.465 and is positive, meaning that the disbursement variable has a positive influence on fraud prevention. The increasing the value of disbursement of funds, the more the value of fraud prevention will increase.
- The regression coefficient of variable X2 is 0.539 and is positive. This indicates that the archive structuring variable has a positive influence on fraud prevention. The increasing value of archival arrangements, the more the value of fraud prevention will increase.

The regression coefficient of variable X3 is 0.499 and is positive. This indicates that the leadership support variable has a positive influence on fraud prevention. The increasing value of leadership support, the more the value of fraud prevention will increase.

Tabel 2. Determination Coefficient Test (R2)

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.825 <sup>a</sup>	0,681	0,668	3,97619

a. Predictors: (Constant), The leadership support, The disbursement information systems, The arrangement of treasury archives

b. Dependent Variable: Fraud Prevention

Hasil analisis data pada tabel 2 menunjukkan bahwa nilai R Square pada penelitian ini ialah sebesar 0,681. Hal ini menunjukkan bahwa variabel pencairan dana, penataan arsip dan dukungan pimpinan sebagai variabel independent memiliki hubungan sebesar 68% terhadap variabel dependent yaitu variabel pencegahan fraud. Nilai R Square ini juga mengindikasikan bahwa variabel pencairan dana, penataan arsip dan dukungan pimpinan sebagai variabel independent secara bersama-sama (simultan) dapat mempengaruhi variabel dependent yaitu variabel pencegahan fraud sebesar 0,681 atau 68,1%. Sedangkan sisanya (100-68=32) 32% dapat dipengaruhi oleh variabel lain diluar penelitian ini.

Table 2 shows that the value of R Square in this study was 0.681. This shows that the disbursement variable, archival arrangement and leadership support as an independent variable have a relationship of 68% to the dependent variable, namely the fraud prevention variable. This R Square value also indicates that the variable disbursement of funds, arrangement of archives and

leadership support as independent variables together (simultaneously) can affect dependent variables, namely fraud prevention variables of 0.681 or 68.1%. While the rest (100-68 =32) 32% can be affected by other variables outside the study.

Tabel 3 Test Results T  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,048	1,682		0,623	0,535
	The disbursement information systems	0,465	0,092	0,369	5,062	0,000
	The arrangement of treasury archives	0,539	0,104	0,400	5,174	0,000
	The leadership support	0,499	0,148	0,280	3,381	0,001

a. Dependent Variable: Fraud Prevention

The results in table.3 can explain that:

- a) The effect of the disbursement variable (X1) on the fraud prevention variable (Y). Based on table 3 shows that the value of t calculates the disbursement variable of funds is 5.062 and the significance level is 0.00. As for the criteria for variables that have a significant influence, namely when the value of t calculates is greater than the value of t table and the significance level is lower than 0.05. The T table in the study was 1,991. This indicates that t calculates > t table (5.062 > 1.991) and significance values of 0.00 < 0.05. So, it can be concluded that the disbursement variable has a significant positive influence on fraud prevention variables (Ha is accepted and Ho is rejected).
- b) The effect of archive structuring variables (X2) on fraud prevention variables (Y). Based on table 3 shows that the value t calculates the archive structuring variable by 5.174 and the significance level is 0.00. As for the criteria for variables that have a significant influence, namely when the value of t calculates is greater than the value of t table and the significance level is lower than 0.05. The T table in the study was 1,991. This indicates that t calculates > t table (5.174 > 1.991) and significance values of 0.00 < 0.05. So, it can be concluded that the archive structuring variable has a significant positive influence on fraud prevention variables (Ha is accepted and Ho is rejected).
- c) The effect of the lead support variable (X3) on the fraud prevention variable (Y). Based on table 3 shows that the value of t calculates the lead support variable at 3.381 and the significance level is 0.01. As for the criteria for variables that have a significant influence, namely when the value of t calculates is greater than the value of t table and the significance level is lower than 0.05. The T table in this study was 1,991. This indicates that t calculates > t table (3.381 > 1.991) and significance values of 0.01 < 0.05. So, it can be concluded that the leadership support variable has a significant positive influence on fraud prevention variables (Ha is accepted and Ho is rejected).
- d) Based on the standardized coefficients beta column in table 3, there can be found variables that are the most influential dominant among other independent variables. Based on the beta standardized coefficients column, it shows that the archive structuring variable has a value of 0.400, the disbursement variable is 0.369 and the leadership support variable is 0.280. This shows that the archive structuring variable is the most dominant variable that has an influence on fraud prevention variables by 40%.

Table 4. Statistical Test Results F  
ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2565,622	3	855,207	54,093	.000 <sup>b</sup>
	Residual	1201,565	76	15,810		
	Total	3767,188	79			

a. Dependent Variable: Fraud Prevention

b. Predictors: (Constant), The leadership support, The disbursement information systems, The arrangement of treasury archives

Table 4 shows that the value F calculates the entire independent variable at 54.093 and the significance level is 0.00. The criteria in this simultaneous test are when all independent variables have a value of F count greater than the value F of the table and a significance level lower than 0.05. The F table in this study is 2.72. This indicates that F calculates > F table (54.093 > 2.72) and significance values of 0.00 < 0.05. So, it can be concluded that variable disbursement of funds, arrangement of archives and support of leaders simultaneously have a significant positive influence on fraud prevention variables.

#### 4. Discussion

Table 3 shows that variable disbursement of funds has a significant positive influence on fraud prevention variables (Ha is accepted and Ho is rejected). This is in line with the theoretical views used in this paper. According to the triangle fraud theory states that the cause of fraud is at least the opportunity and self-justification of the perpetrator. Cheating often occurs because of a fragile system that is easy to violate.

Similarly, the use of information technology systems in the work of the State Administration. If the use of this information technology has been applied thoroughly then it has indirectly closed the gap from fraud. This is very much in line with the theory and results of this study. The better the implementation of the disbursement application system, the more it closes the opportunity and lowers the ambition of employees to commit fraud due to the strengthening of a strict system through the use of this information technology system.

It can be concluded that at least the increasing variable value of disbursement of funds will also increase the variable fraud prevention. Vice versa, if the variable of funding distribution decreases, then the rate of fraud prevention also decreases. This result is also in line with the view that in every action the government will always provide the best for its people through activities that benefit the community itself. Similarly, with this disbursement activity, with the disbursement of funds that are organized and systematized, it can indirectly reduce the onset of fraud.

The use of disbursement system applications can increase the prevention of fraud. The results showed that e-procurement and the government's internal control system simultaneously had a positive and significant effect on the effectiveness of preventing fraud in the procurement of goods / services with a coefficient of determination of 83.3%. Then e-procurement and the government's internal control system have a positive impact on the effectiveness of preventing fraud in the procurement of goods / services.

According to this triangle fraud theory states that the first common thing to occur fraud is due to pressure, be it from superiors or workload. Fraud in this case usually occurs indirectly, but starts from an omission that causes the loss of important documents that are not sought to find them again. This is usually accompanied by rationalization in the form of work pressures that are given too much.

Based on these problems, it is natural that the use of this archiving information technology system is very useful for employees in determining the human error that occurs in filing important documents. The use of this information technology system can also further streamline the hours of work needed to archive a document. No less good is that through this application can open the tap of transparency of government programs that have been or will be implemented in the future.

Based on statistical results and also in the previous discussion, it can be concluded that the increasing variable arrangement of archives will also increase the variables of fraud prevention. Vice versa, if the archive structuring variable decreases, then the fraud prevention rate also decreases. This activity certainly requires good implementation in order to get effective, efficient and beneficial results for the community.

There is a significant relationship between the archive arrangement application system and employee performance and can prevent fraud. The arrangement of archives using the application system is very helpful for employees in finding and avoiding documents from damage.

Support from all parties is needed in the prevention of fraud factors as mentioned in the triangle fraud theory. Moreover, the support of the leadership of an agency. Leadership support in this activity has a very vital role. Without a capable and careful leadership figure, all activities that will be carried out cannot be achieved as much as possible.

This is at least in line with the results of the research obtained in this study. The use of information technology systems accompanied by support from the leadership will be able to reduce the level of fraud that occurs. This is at least because the presence of a capable and careful leader and accompanied by support in the use of technology can at least close the invisible gaps for those who are not responsible for misappropriation or cheating of every program that will be implemented.

So, it can be concluded that the increasing variables of leadership support will further increase the fraud prevention variable. Vice versa, if the leadership support variable decreases, then the level of fraud prevention also decreases. This fraud prevention activity certainly requires support from all parties and most especially from the leadership itself so that fraud prevention activities can run effectively, efficiently and usefully for all parties.

Leadership support has a very important role for an organization. Good leadership can encourage to increase work motives for all employees. From this indirectly will create employees who always love work and also their organization that can indirectly reduce fraud.

The results of the study found that the disbursement factors of funds, the arrangement of archives and also the support of the leadership together have a significant influence on the prevention of fraud. The overall results of this study can at least describe how to close the doors of the causes of fraud mentioned in the triangle fraud theory, namely the pressure of work that is still traditional, rationalization of the perpetrator and also opportunities caused by a system that is still fragile. The findings of this study can also prove that the factors that cause fraud discussed in the triangle fraud theory are true.

These three variables will be very effective for the West Sulawesi Provincial Financial and Revenue Management Agency in improving fraud prevention programs at these agencies. By increasing the disbursement of funds, arrangement of archives and leadership support together, it is not impossible that fraud prevention will increase.

## **5. Conclusion**

This research aims to test the influence of the implementation of disbursement information systems, the arrangement of treasury archives, and leadership support for fraud prevention in the financial and revenue management agency of West Sulawesi province. The study finds that there is a significant positive influence on disbursement factors, archival arrangements and leadership support for fraud prevention. Thus, the better the disbursement system, the better the level of fraud prevention. Similarly, the better the arrangement of archives will further increase prevention for fraud. In line with this, leadership support is also needed in every government activity. It was found simultaneously that independent variables, namely disbursement of funds, arrangement of archives and simultaneous leadership support had a significant positive influence on fraud prevention variables. These three components are very related and even inseparable. So, it will be very effective if the three collaborate to improve fraud prevention at the West Sulawesi Provincial Financial and Revenue Management Agency. The arrangement of archives becomes the most dominant variable compared to the variables of disbursement of funds and leadership support. This indicates that good and organized arrangement of archives is at the core of fraud prevention itself. This study implies that good archive arrangement will prevent fraud in the West Sulawesi Provincial Financial and Revenue Management Agency.

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