

Preventing Fraudulent Use of Funds Management Operational Support Education

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***Abstract**--The purpose of this study was to examine the effect of public participation, proactive supervision, transparency and accountability on the prevention of fraudulent management of school operational funds. The location of the study was conducted in Buleleng Regency, Bali-Indonesia Province with a population of 663 schools in all districts in Buleleng Regency. Data collection techniques with survey methods using a questionnaire. The intended respondents were school leaders throughout the district. Data analysis was performed with multiple linear regression, which resulted that public participation, proactive supervision, transparency and accountability had a positive and significant effect on preventing fraud in the management of school operational assistance funds. The results state that the higher the level of public participation, supervision, transparency and accountability, the better the prevention of fraud.*

Keywords: public participation, proactive supervision, transparency, accountability, education funding

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I. INTRODUCTION

Education is seen as a means to improve the quality of human resources of a nation. A developed nation is a nation that cares about education and can be described from the educational achievements of its citizens. The achievement of education in a nation can be seen from the suitability between the objectives and the implementation of education [1], [2]. In Indonesia, the goal of national education is to develop the potential of students to become human beings who believe in and devote to God, have good character, be healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizens. The national function of education is to develop capabilities and shape the character and civilization of the nation with dignity in order to educate the life of the nation [3], [4]. One thing that cannot be forgotten in achieving the educational goals of a nation is the role of the state in providing educational facilities [5].

The cost of education is one important aspect in achieving educational goals. These education costs will be used to finance all education funding [2], [6], [7]. One of the main problems in financing education is how to meet the investment, operational and personal needs of schools and how to protect the community, especially those who are unable to fight for their rights to get proper education [8]–[10]. The government's effort to overcome this is to provide School Operational Assistance Funds to registered schools.

In reality, the distribution of School Operational Assistance funds is not in accordance with the period determined by the government, because in its distribution often there is a delay. Delay in distribution is caused by several factors, such as delays in distribution from the central government and the length of time for a letter of disbursement by the team of managers in each region. In addition to the distribution of School Operational Assistance funds which often experience problems, other problems also arise related to the use of School Operational Assistance funds that have been disbursed to the school, this is related to the misappropriation of School Operational Assistance funds that have been allocated to each student, but in reality is not used as it should [11]. Problems regarding the misuse of the use of School Operational Assistance funds often occur due to the lack of public participation and transparency in the management of the funds, after the funds have been disbursed to the school [1], [12].

Management of school operational assistance funds has been absolutely under the control of the school principal, whose role is very minimal or even without the involvement of the school community at all in monitoring the allocation of these funds [12], [13]. The understanding of schools and education offices regarding public participation needs to be clarified. Public participation is an absolute requirement to reduce leakage of education funds. Public participation must always be raised, even institutionalized, to the level of school strategic policy decision making. Therefore, we need a way to minimize the misuse of the use of School Operational Assistance funds, in addition to optimizing public participation, a form of anticipation to prevent similar cases from occurring also requires proactive supervision or what is called proactive control [14]–[16]. Proactive control is a relatively new discipline, where this discipline requires a proactive approach and methodology to discuss and consider all possible forms of fraud through detection using the necessary audit techniques. Besides that, aside from anticipation through proactive supervision, disclosure of dishonest parties in managing the funds is also needed to reveal misappropriation in the management of funds that may be done by some parties. One way to prevent potential fraud is to promote transparency and accountability in the use of funds [16]–[18].

Based on the description, this study will examine the effect of public participation, proactive internal supervision, transparency and accountability on preventing fraud management of school operational funds. This study aims to explain that the selected variables have often been the subject of discussion in the community regarding the management of these funds. Besides, it is also necessary to serve as a guideline for schools that receive aid funds always to pay attention and consider public participation, supervision, transparency and accountability in reporting the use of funds.

II. LITERATURE REVIEW

Agency Theory

Agency relations occur when a contract between a person (or several people), as a principal and someone (or several people) as an agent, to perform services for the interests of the principal in managing his wealth [19], [20]. The agent is trying to maximize the contractual payments to be received depending on a predetermined budget. The principal tries to maximize returns from resource use [21]–[23]. Contracts bind members to agree on a set of cooperative behaviours, depending on the motives of their respective interests. This conflict of interest is assumed to be brought towards equilibrium with agreed contracts [24]–[26]. In the context of this research, agency theory can be seen in the relationship between the central government, regional governments and the school or principal. The process of disbursing the school operational assistance funds is distributed from the central government through the State Revenue and Expenditure Budget to the Regional Governments, and from the regional governments distributed to each school. In this mechanism, contractual fraud was detected according to the agency concept [27], [28].

Relationship of Public Participation in Cheating Prevention

Public participation in this matter is the participation of people who are interested in this funding. The public in question is the central government, regional governments, schools and the community of students' parents. With public participation, the organization of schools and management of school funds will be more productive and targeted [9], [29]–[31]. This public participation can also be interpreted as a signal to report fraud or fraud by either the local government or the school. Its function is to jointly oversee the use of these school operational assistance funds to be felt by students and be devoted entirely to school operations [32]–[34]. Implementation of an organization requires public support in order to have certainty of sustainability. In managing an organization which in this case is an educational organization or school must give trust to stakeholders to participate in management, supervision or evaluation [35].

In several studies stated that public participation is important as organizational control [32], [33], [36], [37]. The intended supervision is to increase awareness of fraud and misuse of operational funds [18]. Other research states that government grants for organizations must be monitored to avoid conflicts of interest of the organizers of the organization.

Relationship of Proactive Oversight to Fraud Prevention

Proactive supervision leads to a proactive audit process where supervision is carried out by the government (central/regional) actively gathering information and analyzing information that has been collected to find the possibility of fraud and crime [14], [16], [38]. This effort can also be interpreted as a very significant proactive approach to detect financial fraud. This can be interpreted if the information or track record about a company or institution is periodically or continuously collected by supervisors/auditors to monitor the possibility of fraud that can occur in the company or institution. Proactive action is considered very important to be implemented because proactive supervision can find the possibility of fraud and crime earlier before the condition develops into greater fraud or crime. Therefore, proactive action can be said as a preventive measure so that the possibility of fraud can be detected as early as possible [15], [18], [38]. Proactive internal and external supervision can be carried out by all parties, not only by the local government or the school. Supervision conducted by the community is beneficial to detect fraud. Other studies reveal that proactive supervision is most effectively carried out by community members or in this case, school residents where the school residents in question are teachers, employees, students and parents of students.

Relationship of Transparency to Fraud Prevention

Transparency is part of an excellent organizational governance system. As a principle, governance is a system of rules, processes, and behaviours that influence how power is exercised at various levels of government, especially regarding openness, participation, accountability, effectiveness, and coherence [39], [40]. Good governance contributes to various development goals because of internal changes in how to manage power from the general nature of control and order by the state in a new way that is more networked and balanced with various stakeholders [37], [41], [42]. Based on this statement, each organization needs to implement good governance and does not rule out the possibility at the level of education/school organization.

In addition to public participation and proactive supervision, to show the accountability of school managers to the government and the public or the community not only shows the achievements of the school, infrastructure or the number of students at school [15], [42]. However, it needs to be transparent and accountable. This transparency is essential for public accountability. The community needs to know what has been done by the school according to operational assistance funds provided by the government [40], [43]. What students have felt from the operational funds. As well as the benefits obtained from the school operational funding assistance. All of these things need to be reported to the public in the form of transparency.

Relationship of Accountability to Fraud Prevention

Accountability is the most important element in organizational governance to function as a form of accountability for schools with funds given by the government. To support the realization of good school governance, the management of operational aid funds is based on transparent, accountable and participatory governance principles and is carried out in an orderly and budgetary discipline [44].

However, it does not stop with transparency, accountability is also important. Seeing the current condition of government or the public sector which is prone to corruption or fraud, the accountability of financial reporting is needed in order to be able to trace the use of funds sourced from the public in the form of state and regional budget and regional revenue and expenditure budget [37], [42].

III. DATA COLLECTION

The research design used in this study is a survey method. Survey research design is a research design to conduct careful and thorough testing of an object of research based on a particular situation or condition by seeing its suitability with certain statements or values that are followed and observed carefully and thoroughly [17]. The population in this study were operational recipient schools, totalling 663 villages in Buleleng Regency. The selection of the principal as a respondent is expected to increase the rate of return of the questionnaire from the respondent's answer, and the questionnaire can be quickly returned so that it will minimize the occurrence of biased responses [44]. The data collection method in this study is the questionnaire collection technique. The total questionnaire sent for the entire sample was 87 questionnaires in accordance with the specified number of samples. This study uses personally administered questionnaires (meaning questionnaires in person), which means researchers can deal directly with respondents and provide necessary explanations about the questionnaire and can be directly collected after being answered by respondents [45]. To test the effect of public participation, proactive supervision, transparency and accountability on fraud prevention in managing school operational assistance funds, the OLS (Ordinary Least Square) model is used.

Results and Discussion

The results of testing the validity of the instrument indicate that the instrument used in this study is valid, as indicated by the value of Corrected item-total Correlation, all of which are greater than R Table (0.211). The intended R-table, obtained from the calculation of $DF = N-2$ and a probability of 0.05. Reliability test results can be seen that all the variables used are reliable with each having a Cronbach Alpha coefficient value greater than 0.6. With these results, it can be continued to the next research stage.

Table 1. Reliability Test Results

| Variable | Alpha coefficient | Description |
|---------------------------|-------------------|-------------|
| X1 (Public Participation) | 0.783 | Reliable |
| X2 (Proactive Monitoring) | 0.876 | Reliable |
| X3 (Transparency) | 0.825 | Reliable |
| X4 (Accountability) | 0.830 | Reliable |
| Y (Preventing Fraudulent) | 0.912 | Reliable |

The normality assumption test is performed on the residual regression results. From the results of the Kolmogorov Smirnov test on the residual regression results, it was found that the significance value is more than 0.05 so that the assumption of normality of the regression error is fulfilled, so it can be stated that the residual data are normally distributed.

Table 2. Normality Test Results

| Description | Model |
|----------------------|-------|
| Kolmogorov-Smirnov Z | 0,803 |
| Significance | 0,619 |

Multicollinearity test results found that all VIF values of each independent variable are less than 10 with a tolerance value of more than 0.1, which means that between independent variables there is no strong enough correlation or no multicollinearity (assumptions are met).

Table 3. Multicollinearity Test

| Variable | Tolerance | VIF |
|---------------------------|-----------|-------|
| X1 (Public Participation) | 0.623 | 1.214 |
| X2 (Proactive Monitoring) | 0.572 | 1.572 |
| X3 (Transparency) | 0.601 | 1.341 |
| X4 (Accountability) | 0.726 | 1.532 |

Heteroscedasticity test is done by testing with glacier test, and the results show that the significance value of the influence of each variable on absolute residuals is more significant than 0.05, which means that the assumption of heteroscedasticity is fulfilled (homogeneous residual range).

Table 4. Heteroscedasticity test

| Variable | Significance |
|---------------------------|--------------|
| X1 (Public Participation) | 0.219 |
| X2 (Proactive Monitoring) | 0.325 |
| X3 (Transparency) | 0.345 |
| X4 (Accountability) | 0.221 |

The results of multiple linear regression analysis explain the effect of variables X1, X2, X3 and X4 on Y. The calculation results are shown in Table 5 below: □

Table 5. Results of Multiple Linear Regression Tests

| Variable | Coefficient | t-value | Significance |
|---------------------------|-------------|---------|--------------|
| Constanta | 85.790 | | |
| X1 (Public Participation) | 0.095 | 2,860 | 0.020 |
| X2 (Proactive Monitoring) | 0.218 | 6,884 | 0.014 |
| X3 (Transparency) | 0.229 | 9,716 | 0.000 |
| X4 (Accountability) | 0.082 | 2.846 | 0.000 |

Based on the results of the analysis of research data stated that the entire hypothesis could be accepted. This means that public participation, proactive supervision, transparency and accountability have a significant positive effect on preventing fraud in the management of school operational assistance funds. Public participation has a significant level of $0.020 < 0.05$ which means that public participation has a very significant effect on fraud prevention. These results also provide the meaning that in the management of school finances, especially those that are operational from the central government, then naturally it must involve all components in its management [32], [36], [45]. The existing components are the school, government and community as parents of students. This public participation will provide high confidence in the professionalism of school financial management [29], [33]. Besides, public participation in the organization of educational organizations has an important role as internal and external control. Control is carried out to prevent the organization from conflicts of interest that ultimately lead to acts of fraud or fraud. Both financial and asset nature [46].

The element of proactive supervision by central and local governments is no less important in realizing good school financial management. In this study, the proactive supervision variable has a significant level of $0.014 < 0.05$, which means it has a significant positive influence on the prevention of fraudulent management of school operational funds [47]–[49].

Proactive supervision is needed to prevent the organization from all forms of fraud. In this case, the school will feel calmer to manage finances if it synergizes with the government and the community in taking responsibility for the school's funding. Proactive supervision is intended to synergize all parties jointly oversee the use of this education aid fund so as not to deviate from its designation [36], [41], [42], [50]. Proactive supervision can be carried out by holding meetings or joint discussions between schools, the government and the community in preparing operational programs and budgets, overseeing their implementation by forming an independent supervisory team in the use of grants, and regularly checking work or programs in the form of reports and physical and its realization. So that the management of the operational funds of this school can be felt by all school residents and not for the personal benefit of the principal or his group [13].

Transparency and accountability are two things that cannot be separated from the aspects of financial management. Both of these have a very strategic position in exposing financial fraud. In this study, transparency and accountability have the same level of significance for preventing fraudulent school operational assistance funds in Buleleng-Bali Regency, which is equal to $0,000 < 0.05$. So that it can be stated that transparency and accountability as inseparable elements have a very positive and significant influence on the prevention of fraudulent use of school operational assistance funds. This also states that transparency and accountability are two things that must be done by principals to account for the use of school operational funds [37], [41], [51]. Transparency and accountability are carried out to meet government and community demands for funds managed by schools. Principals are required to have the competence to undertake or make accountability reports based on efficiency, effectiveness and economics and be published as an element of transparency. And accountable to all parties as an element of accountability [40], [43]. Because of these two elements, the use of funds can be said to be good or even full of fraud. Even if fraud occurs, it will be detected through the accountability report that has been made. Whether or not a financial statement is accountable is determined by the commitment of fund managers to the advancement of education in Indonesia. If there is a misappropriation of funds or for example the allocation of funds that are not appropriate for their use, then they can be evaluated together by all parties and can be reported to the government or the authorities if they contain a criminal element [1], [52].

Transparency and accountability are part of the elements contained in the concept of good governance. Both of these elements can be adopted in all organizations, both public and private sectors [8], [39]. The use of transparent funds and responsible reporting is a high commitment from the leadership of the organization, in this case, the principal to the stakeholders or school residents both students and the community [37], [43], [53]. In addition to the forms of accountability to the public, this accountability report needs to be reported to the government, both central and regional as a form of openness and government confidence to assist education providers in Indonesia.

Conclusion

Based on the results of research and discussion, a research conclusion can be drawn, namely that the existence of public participation, proactive supervision, transparency and accountability is needed to prevent fraud in the management of school operational assistance funds. This can be proven from the results of the analysis of respondents' data which states that public participation, proactive supervision, transparency and accountability have a significant positive effect on preventing fraud in the management of school operational funds. The results of the study provide meaning that in managing school operational funds can not be separated from the concept of good governance, which has a participatory, transparency, accountability and coherence element.

For further research, it can be suggested that can take more varied research variables to find other possible variables that influence fraud prevention in schools. For example, organizational culture, leadership style or fund distribution mechanisms are considered to be too many stages. In the future research can be conducted that addresses changes in the mechanism for channelling school operational assistance funds so that it does not go through the local government, but from the central government to schools directly, just as the distribution of village funds in Indonesia.

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