

Post-Covid-19 Local Government Budget Life Cycle ON Fraud Triangle

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Abstract: The regional revenue and expenditure budget is a regional government financial plan for one year stipulated by regional regulations. The regional revenue and expenditure budget can be used as a means of communication for the local government to the community regarding the allocation priorities made by the local government after coordinating with the legislature, during the Covid-19 pandemic on community social assistance such as free groceries, clean water, free electricity services to help alleviate the economic burden of the people. In principle, the regional revenue and expenditure budget must be supervised with the aim of preventing irregularities, avoiding repeated findings, encouraging officials to understand the rules, carrying out duties and functions in accordance with the provisions of laws and regulations, the purpose of treasury shortages, insufficient work volume, expensive work prices, job specifications not in accordance with the contract, fictitious work, some of the funds are used for personal / group interests and other fraud. Regional heads should open their eyes and ears to detect fraud earlier before it has a more complex impact on society. The role of control is very important to fix and prevent all surveillance findings as mentioned above from being repeated every year. Because if it keeps repeating itself, it means that supervisors are considered not helping the bureaucracy to prevent fraud early. This research method is descriptive and verification methods, the analysis tool is structural equation modeling (SEM, Lisrel). The results showed that the effect of the post-Covid-19 local government budget life cycle on fraud.

Keyword: Local Government Budget Life Cycle, Fraud Triangle

1.INTRODUCTION.

The Covid-19 disaster that hit the world in early 2020 resulted in major changes that the world community had never imagined. Almost all joints of life experience paralysis due to the corona virus attack, for which a cure has not been found so far. The central government instructs to issue recofuses for all local governments to immediately reallocate the budget so that it is ensured that the regions are responsive to the problem of handling Covid-19. Refocusing on unexpected expenditures with the hope that the regional expenditure budget will increase significantly after refocusing and reallocation of the regional expenditure budget. Refocusing on budget allocations was carried out for three handling posts for Covid-19, namely handling health, education and social safety nets in the form of direct cash assistance. The budget for handling Covid-19 after refocusing by the government is one of the instruments in measuring government performance as measured by comparing budget

realization with the planned budget (Alesina and Guido 1990).

Performance measurement is carried out by the legislative body to make decisions regarding the next year's budget allocation at each part of the regional government organization (Regional Work Units). The budget process confirms the involvement of the executive (agent) and legislature (principal) in the form of a contract (incomplete contract) which becomes a tool for the legislature to oversee budget execution by the executive (Bahl and William, 1993). The government revised the 2020 state expenditure budget after President Jokowi signed Presidential Decree 72/2020 on June 24, 2020.

The government rearranged the spending posture due to Covid-19 as a revision of the issued Presidential Decree No.54 / 2020. To implement the policies and steps needed in the context of handling the 2019 Corona Virus Disease (COVID-19) pandemic in order to face threats that endanger the national economy and / or financial system stability, changes

have been made to the posture and details of the state revenue and expenditure budget for the 2020 fiscal year, Article 1 paragraph 1 as contained in the Presidential Decree 72 of 2020. The phenomenon states that the central government budget will be prioritized for handling the corona virus in addition to being used to overcome threats that endanger the national economy. Setiyono (2020) states that local government budgets such as the village fund budget can be used for social safety nets in the form of direct cash assistance to the poor in the village. Social safety activities in the form of direct cash assistance to deal with the Covid-19 corona virus outbreak.

In addition to social security in the form of direct cash assistance, the district / city government provides virtual education and training to channel stimulant funds for small entrepreneurs and the non-formal sector so that the economic life of the people below can rise to move and grow during the Covid-19 period, which cannot be ascertained when it will end. Budget refocusing and reallocation is carried out by the ministry of finance, namely the rationalization of funds for transfers of regional revenue and expenditure budgets which have an impact on reducing the regional budget for revenue and expenditure itself, often fraud.

The phenomenon states that budget fraud will hamper budget growth which from time to time continues to change according to the needs of local / city governments which focus on regional needs as expressed by Puspasari (2020) which states that in the Covid-19 season what is needed now is food and health, so there have been many cuts in assistance to the community by village officials when distributing Covid-19 assistance money from the local / city government.

Frauds committed by unscrupulous budget managers from time to time do not follow classical norms, namely "the realization of the previous year's budget plus the growth rate of new needs, namely the current covid-19 outbreak. This has implications in the form of a tendency not to overproduce public goods and services, effort reduction and to use the budget for activities that are not important towards the end of the fiscal year (Umar, 2013). Then Battaglini, et, all (2008) stated that the regional revenue and expenditure budget is an annual regional government financial plan that is discussed and agreed upon by

the regional government and the legislative council, and is stipulated by regional regulations. The regional expenditure budget is prepared by referring to the local government work plan.

Bayoumi, et al. (1995) stated that the cycle of preparing regional revenue and expenditure budgets begins with the submission of general policies on regional revenue and expenditure budgets as the basis for drafting regional revenue and expenditure budgets to the legislative council. Berry & David (1997) state that the general policy on the regional revenue and expenditure budget that has been agreed with the legislative council, the regional government together with the legislative council discussed the temporary budget priorities and ceilings to be used as a reference for budgeting for each regional work unit.

Araujo, et, all (2016) stated that the head of the regional work unit then prepares a work plan and budget, namely the regional work unit based on the work performance to be achieved. Bastida, et, all (2019) state that this work plan and budget is accompanied by a spending forecast for the following year after the regional budget year has been prepared. Bauhr, et, all (2014) stated that this work plan and budget was then submitted to the legislative council to be discussed in the preliminary discussion of the work plan and budget which often experienced shortages by elements of the state civil apparatus. Budgeting appears in the form of executive opportunistic behavior by modifying the current year's budget realization towards the end of the fiscal year irregularities often occur (Brusca, et, all, 2018).

These budget irregularities will form an analytical agency model stating that the superior / principal can use the performance of the sub-ordinate / agent in the current period to renew the belief that the performance of the coming period is often skewed by elements of the state civil apparatus and the legislative body (Umar, 2013). This form of fraud is contained in the negotiation process in the budget for the coming period (Cheung et al., 2010). With the ratchet effect, the budget in the future period will be the same as the current period budget plus adjustments (ratchet effect) which is determined based on the difference between actual (realized) outputs compared to the current period's budget (Clingermayer, et, all, 1995).

Eratchet on regional revenue and expenditure budgeting in two components of the regional expenditure budget, namely regional revenue and regional expenditure which often cheats (Curtin, D. and Meijer, 2016). Regional financing is not the focus of research because the amount of regional financing is determined based on the calculation of the surplus / deficit in the regional revenue and expenditure budget, which is the difference between regional income and regional expenditure, so the amount of regional financing is highly dependent on the government's ability to manage the two main components of the regional revenue and expenditure budget. namely: income and expenditure / expenses. Government organization budgets differ from corporate budgets in two ways, namely: first, government budgeting is carried out to budget government spending / expenditures while corporate budgeting is carried out to budget profits, and second, the ratchet effect on company budgets is related to bonuses based on achieving profit targets. provide benefits to companies, while the ratchet effect on government budgets is related to public losses due to inefficient budget fraud (Cordis and Warren, 2014).

Budget changes based on changes in time become the basis for determining the budget. The increase or decrease in the budget for the next period is determined on the basis of the achievements / variants of the budget that occurred in the current period (Cuadrado, et, all, 2016). The tendency of opportunistic behavior in government spending / spending is shown by the tendency of a larger response than the negative variant (under spending) as the basis for budget fraud (Chen, et, all, 2013).Cohen et al. (2014) stated that so far the management of state financial resources is still fraught with fraud, from the planning and budgeting stages, implementation to accountability reports. Determination of the amount of the excess budget. Unclear budget targets will cause budget execution to become confused and dissatisfied in working. This causes budget executors not motivated to achieve the expected performance.

Dechow, et, all (2010) found that budget executors provided positive realization and were relatively strong enough to increase the clarity of budget targets. Umar (2013) states that the budget is not only a means of planning and controlling costs

and revenues in an accountability center in an organization, on the other hand, the budget is also a tool for regional work units to coordinate, communicate, evaluate performance and motivate their subordinates. that in determining budget targets have main characteristics, namely (1) The targets must be specific, not vague. (2) Goals must be challenging but achievable. The phenomenon states in 2019 that there is a fictitious regional government budget so that the central government is worried about the existence of a fictitious village that has caused billions of rupiah in losses to the state finances. It turns out that many villages have filed for government funds, but the use of these funds is not like what was in the submission. In fact, it was also found that the village did not exist.

To avoid financing fictional villages in 2020, Setiadi (2020) as Deputy Minister of Villages, Development of Disadvantaged areas and Transmigration, invites all people to participate in overseeing the use of village funds. Clarity of budget targets will encourage managers to be more effective and do their best than targets that are not clear. Then De la Croix, et, all (2009, explains that budget targets are the extent to which budget objectives are clearly and specifically defined in order that the budget can be understood by the person responsible for achieving these targets.

Therefore, the target of the regional government budget must be stated. clearly, specifically, and can be understood by those who are responsible for implementing it. Umar.& Purba (2018) and Ottawa. Adiputra, et, all (2018) state that setting specific goals will be more productive in order to encourage employees or staff to do their best for the achievement of the desired goals, which implies an increase in performance.

Umar (2012) states that local government budgets often have the opportunity to be compromised to create integrity risks at all levels of government, both central, regional and regional. Budget fraud risks need to be adequately calculated through rigorous corruption risk assessments, and each addressed through a targeted risk management (integrity) plan. In addition, the integrity management system provides the systematic approach necessary not only to plan, but also to

implement and monitor the integrity plan, and establish the necessary remedial framework.

It helps not only identify system failures but also calls for improving the overall system of governance to prevent corruption in the long term and ensure effective, transparent and accountable management practices. Local leaders who were pioneers in integrity management left their mark on the pursuit of excellence in local governance. The advantage of government where integrity planning is mandatory for society through law, this can be used as an argument to motivate leadership of the planned duration, as well as the associated responsibilities.

The active role of the regional head and local leadership is indispensable for the success of all integrity projects. The commitment of the regional head must be seen and maintained through all phases of planning, maintaining and improving the integrity management system. Local governments systematically set up management and businesses to manage integrity risks effectively and to ensure that their operations are maintained and their staff act with integrity. This mechanism is a living body, composed by a set of policies, processes and procedures that are interrelated and interdependent, maintained, monitored

The phenomenon states that there was financial fraud, as disclosed by Setiyono (2020) as Head of the Public Information Bureau (Karopenmas) of the National Police Headquarters, Brigadier General, revealed that the police found fraud in the distribution of Covid-19 assistance funds. deductions of Rp100 thousand, Rp50 thousand, were resolved. Because we hope this social assistance is right on target. Then Puspasari.R. (2020) as the spokesperson for the Ministry of Finance stated that challenging is an administrative issue that reflects governance. There are those who find administrative requirements that are considered too convoluted to find solutions, for example simplifying administration or simplifying incentive schemes so that they can undertaken to support the acceleration of economic recovery.

The ability of local governments to manage finances, by utilizing existing sources. In addition, local governments have also made innovations in terms of regional financial management, especially exploring potential sources to increase local revenue by doing

several things such as; Increasing supervision at each receiving post so as to reduce revenue leakage, Siddiquee, et, all (2010) stated that data collection on potential sources of existing revenues as well as exploring new potential, intensifying billing and increasing monitoring, implementing cash management By doing these things, Tanah Datar's own revenue has increased quite significantly. Regarding the implementation of transparent regional financial budget management, the flatland regional government has submitted its financial reports periodically on their website and can be accessed directly by all people, so that every community also has sufficient access to find out about the development of funds in the area, especially at the village government level.

Submitting regional financial budget reports to the general public is an indication of the government's transparency in the use of regional revenue and expenditure budgets. Basically, the main objective of implementing regional autonomy is to improve public services and advance the regional economy. Basically, there are three main missions of the implementation of regional autonomy, namely: (1) increasing the quality and quantity of public services and community welfare, (2) creating efficiency and effectiveness in the management of regional resources, and (3) empowering and creating space for people to participate in the process. development.

Palanski, et, all (2007) stated that the purpose of placing authority in the administration of regional autonomy is to improve people's welfare, equity and justice, democracy and respect for local culture and pay attention to regional potential and diversity. Thus, in essence, the aim of regional autonomy is to improve the welfare of the community by improving public services to the community and empowering the community to participate in the development process.

Regional financial management is often interpreted as the mobilization of financial resources owned by a region but what often happens is often misused by individuals. This view is too simplistic and tends to result in reactive and one-sided policy recommendations. For adherents of this view, regional autonomy will be difficult to materialize because in terms of quality, the sources of financing

available to the autonomous regions often have deviations, while from the point of view of quantity these sources of financing are very few.

Perotti, et al. (2002) states that the regional financial budget can be defined as all rights and obligations that can be valued in money, as well as all units, either in the form of money or goods, which can be used as regional assets as long as they are not owned or controlled by the state or region higher level and other parties in accordance with the provisions of the applicable laws and regulations. Transparency is the principles or values of Good Governance that are tried to be applied in the regional financial management system.

The budget is a form of commitment from the executive budget holder to the legislative authority which is also used to decide priority priorities and financial needs in the public sector. The budget is a political document as a form of executive commitment and legislative agreement on the use of public funds for certain interests. The budget is not just a technical issue but rather a political political tool. Basically, the budget is not only prepared based on technical provisions or through economic calculations alone, but more than that the budgeting document is prepared based on an agreement and is a translation of the vision and mission of the elected regional head.

Research by Palanski, & Yammarino (2009) states that budgets are carried out in order to give different results, then Kennis (1979) supervises budgets on management attitudes and fraud, the results show that bad ethics and budgets have a relationship with management fraud.

Then Sabău, Elena Monica . (2013). examining the relationship between budget and fraud and the results show that budget fraud causes reduced public welfare. Research by Meier, and Thomas (19992) states that the budgeting process in the principal and agency relationship provides an opportunity for fraud that leads to corruption by involving the executive and legislature, because each party has different interests and preferences in determining local government budgets. Palanski, et, all (2011) found that commitment to budget goals is influenced by budgetary participation.

Nor-Aziah, et, all (2007) examined the relationship between budget fraud and corruption detection where

the purpose of the budget is to help the people's economic level and the budget has a positive and significant relationship with budget objective fraud. Furthermore, Liu, and John (2014) who tested the relationship between budget and managerial fraud through commitment to budget goals, showed that the densest relationship with each other was due to bad intentions and was supported by opportunities and needs.

2.LITERATURE REVIEW

The motivation of the principal and agency relationship encourages a person to be active in doing work, not emphasizing the need as a motivation trigger but emphasizing the impact aspect of the outcome as a motivational trigger. The regional head is motivated by the regional apparatus to serve the needs of the community with a strong relationship between effort, performance and outcome impact, and to achieve it will be influenced by 3 factors: (1) expectancy; (2) Instrumentality; and (3) Valence (Valence) Expectation is the belief that the business will produce performance like someone who works hard will get a good performance, assuming that a person: (1) Has sufficient resources; (2) Having skills (skills) that support the job; and (3) There is support (support) in doing work. Instrumentality is the belief that if someone does something well or has a good performance, it will get a good outcome value as well, such as if a person works well it will get good for him, assuming that: (1) There is an understanding of the relationship between performance and results (reward system); (2) There is a belief that when a decision is taken, the result of that decision will be obtained; and (3) There is a transparency of the process between what is obtained and what is produced.

Valence is someone's expectation of an outcome impact, such as someone who has hopes of getting a certain amount of money or other awards (Rahman.et, all 2020). The regional expenditure budget component is the realization of the regional government in spending money for public services. There are three refocusing posts for local government budgets during the Covid-19 period, namely handling health, education and social safety nets in the form of direct cash assistance.

The budget for handling Covid-19 after refocusing by the government is one of the instruments in measuring government performance as measured by comparing budget realization with the planned budget, budget fraud often occurs by elements of the state civil apparatus. Through this regional

expenditure, information on priority spending carried out by the regional government can have an impact on the welfare of its citizens who are currently affected by Corona but sometimes lose money prioritized for the community, there are often irregularities by the state civil apparatus.

2.1. Post-Covid-19 Regional Government budget life cycle

The budget is a tool to prevent information asymmetry and dysfunctional behavior from agents or local governments, which is a public accountability process (Shleifer, and Robert, 1993). Umar (2012) states that there are several characteristics of the budgeting system. One of the characteristics of the budget is the clarity of budget targets. The clarity of budget goals (budget goal clarity) describes the extent of the budget which is clearly and specifically stated and understood by those who are responsible for its achievement (Umar, 2013). Hertati (2019) states that the clarity of budget targets is the determination of the budget clearly and specifically with the aim that the budget can be understood by those responsible for achieving the budget targets. The existence of unclear budget targets will make it easier for individuals to compile budget fraud, furthermore, budget fraud that is prepared will be in accordance with the goals the organization wants to achieve (Johnso, 2014).

In the context of local government, budget targets are included in regional strategic plans and Regional Development Programs. The clarity of budget targets has implications for the apparatus to compile the budget according to the targets that the government agencies want to achieve so that the apparatus will have sufficient information to predict the future accurately, furthermore, this will reduce the difference between the budget prepared and the best estimate for the organization. Regional government budgets are regional government revenues prepared for budget planning or what is often referred to as regional revenue and expenditure budgets, which are the basis for regional financial management in one budget year. The regional expenditure budget is a plan for the implementation of all regional revenues and all regional expenditure in the context of implementing Decentralization in a certain fiscal year. The collection of all Regional

revenues aims to meet the targets set in the Regional Expenditure Budget. (Mauro, (1995) even argues that the budget is a statement regarding what will be expected, planned, or expected to occur in a certain period in the future. While Swaleheen (20007) emphasizes the definition of budget as a comprehensive and coordinated plan which is stated in terms of finance, for the organization's operations and resources for a specific period in the future.

The budget concept stated above has a broad meaning and is not limited to a specific organizational scope. Kaufmann, (2010) states that the state budget is a statement of expenditure and revenue that is expected to occur in a period of time in the future, which includes information on expenditures and revenues that actually occurred in the present and in the past. From the various points of view stated above, in fact the role of the budget apart from being a planning tool, the budget is also a tool for managers to control, coordinate, communicate, evaluate performance, and motivate their subordinates. For this reason, the importance of the budget in an organization will be seen from the role and objectives of the budget.

1. Authorization

The regional budget becomes the basis for being able to carry out regional income and expenditure in the relevant year.

2. Planning

The regional budget becomes a guideline for management in planning an activity for the year concerned.

3. Supervision

The regional budget becomes a guideline to be able to assess whether the activities or activities of the regional administration are in accordance with the stipulated provisions.

4. Allocation

The regional budget must be directed to be able to create jobs or also reduce unemployment and waste of resources, as well as increase the efficiency & effectiveness of the economy.

5. Distribution

The regional budget must pay attention to the sense of justice and appropriateness.

6. Stabilitation

The regional budget is a tool to maintain and strive for balanceeconomic fundamentals of a region.

2.2. Fraud Treangle

Fraud triangle is a fraud triangle which describes 3 conditions that cause asset misuse and fraud in financial statements. The components of the fraud triangle developed by Umar (2013) are (1) Pressure; (2) Justification and (3) Opportunity. Fraud occurs due to 3 (three) factors that prevent self-strength appearing together. Betrayal of trust is an indication of fraudulent financial reporting in the financial reporting of a local government budget. Other studies have detected the trend of financial reporting using a discretionary approach.

Johnson, Simon, et, all (1997) compared several measuring instruments for indications of financial reporting fraud, using the Financial Ratio in their research to compare the three methods to detect fraud, reporting, and finance. To assess accounting information in financial records that may have been fraudulently manipulated. Manipulation performed by managers can be seen from the portion of discrete (abnormal) accruals to total accruals. To determine regional financial budgets that are likely to be subject to the risk of corruption and outside the risk of fraud. A financial fraud model that detects manipulation of accounting data by calculating the M-score.using financial report data in building models to detect manipulation and indications of regional financial budgets committing fraud (Han. & Wild, (1991). In manipulation, inflation is usually carried out on income and deflation on costs, which can create manipulation of regional financial budgets in the form of social assistance in Asset accounts can be used to predict misstatements or omissions made by management on amounts or disclosures of material value aimed at deceiving users of financial statements, by reporting higher than actual profits or other assets. high expenditures before the period they manipulate. Based on the classification of the characteristics of fraud are as follows:

1. Betrayal of trust.

Fraud in regional financial budgets and an impact on the destruction of the national economy are officials who

hold public interests in government administration both at the national and regional levels throughout Indonesia.

2. Fraud against government agencies.

Corruption is a serious problem because it can endanger the stability and security of society, destroy democratic values and morality, and endanger economic, socio-political development, and create massive poverty so that it needs attention from the government and society and social institutions.

3. Deliberately neglecting public interests for special interests.

Corruption should be eradicated because if it is not eradicated, corruption cases will continue to grow. Corruption is not only about bribery of money but time also includes corruption.

4. Performed in secret.

The practice of exchanging information between a group of people, as much as one person, and hiding it from other people who are not members of the group, keeping secrets is often controversial. in some cases, it is better for everyone if everyone knows all the facts and there should be no secrets

5. Involving from 1 person.

The perpetrator of corruption shows that there is a reciprocal opportunity between the party who gives and the party who receives it so that both of them get mutual benefits.

6. There are obligations and mutual benefits.

Fraud against regional financial budget agencies or the business community to obtain profits on behalf of a certain social assistance, such as fraud in distributing social funds to a community, even though the real community is cutting all aid.

2.3. Post-Covid-19 Regional Government Budget Life Cycle on Fraud Treangle

Fraud triangle, which is the cause of fraud, as stated by Umar (2020) Prevention of corruption is the prevention of criminal acts of corruption. Fraud prevention in PBJ Government requires the involvement of all relevant stakeholders as well as support from State / Regional leaders starting from the highest. In the scope of accounting, the budget is within the scope of management accounting which has a budgetary function in the management of public sector organizations (Helden et al. 2010). Budgets have a possible functional or dysfunctional impact on the attitudes and behavior of organizational members.

To overcome this, it is necessary to provide opportunities for subordinates who want to participate in the budget preparation process so that the goals the company wants to achieve will be more acceptable to members of the organization by being involved in determining the steps of fraudulent financial statements in order to achieve the desired goals. The process of budgeting or budgeting is a method of communication between organizational goals and regional heads and civil servants. Ivković, et, all (2013), states that budgeting includes preparation, implementation, control and accountability of budgets, known as the budget cycle.

Standardized in various forms, dolcumen, instructions and procedures In local governments, the regional revenue and expenditure budget is an annual regional government financial plan discussed and agreed upon by the regional government and DPRD, and stipulated by regional regulations. then the regional revenue and expenditure budget describes all the rights and obligations of the region in the framework of administering regional government which can be valued in money, including all forms of wealth related to regional rights and obligations within a period of one year. Regional government annual finance, regional revenue and expenditure budgets are instruments in order to realize services and improve community welfare in order to achieve state goals (Ferejohn, 1999).

The budget life cycle is important for achieving targeted performance outcomes in a regional strategic orientation and is linked directly and indirectly to local government strategies to reduce the livelihood burden of local communities (Hall, and Charles, 1999). Being involved in the budgeting process, subordinates will feel valued and will feel responsible for their work, so that they will try and commit to being able to achieve the predetermined budget The opportunity to participate in planning and setting budget goals results in an increased feeling of ego involvement, a sense of control and belief, which in turn, leads to commitment to budget goals, this is consistent with the statement Geiselhart, (2004) that highly committed subordinates will exert additional efforts in an effort to achieve budget goals.

Furthermore, Grimmelikhuijsen, (2010) states that the budgeting process serves to stimulate subordinates to accept and commit to budget goals in

order to avoid management fraud. Management fraud in the budget is an impetus from within the individual to do something because of the encouragement of opportunities through internalizing budget goals (Wentzel, 2002).

Subordinates who are already committed to the budget goals will try to work as hard as possible so that the budget objectives that have been set can be achieved. The achievement of budget goals will make subordinates feel confident in what they have done, so that it will motivate subordinates to work even harder and in the end will improve the performance of each individual. Hertati (2015) states that the financial reporting structure regarding the ability to function thirst is carried out with an accounting information system to prevent Financial Reporting Fraud. Fraudulent financial statements are seen by the existing information system network in the company and reported to senior management is perceived to be able to prevent fraud (Fairbanks, 2007).

Research by Hertati (2015) states that managerial performance has been carried out a lot but has not yet found the maximum results regarding management play in financial reports. Then Esteller-Moré, et, all (2012) states that there is a management relationship with leaders in budgeting and managerial performance. not good, further research by Umar (2015) states that the budget aims to multiply financial reports into many other posts so that they cannot be tracked by the existing system in the budget.

Then French, (2011), produced research and showed that there was a relationship between earning management and budget with budget objectives that could be played. Furthermore, Fung (2013) found that the regional government budget is prone to fraud, the regional financial budget has an effect on detection corruption Research Hypothesis:

H1: The effect of the post-Covid-19 Regional Government budget life cycle on Fraud Treangle

3METHODOLOGY

The population of this research was conducted in the regional work units of the islands of Sumatra and Java. Keep in mind the conceptual model shown in Figure 1,

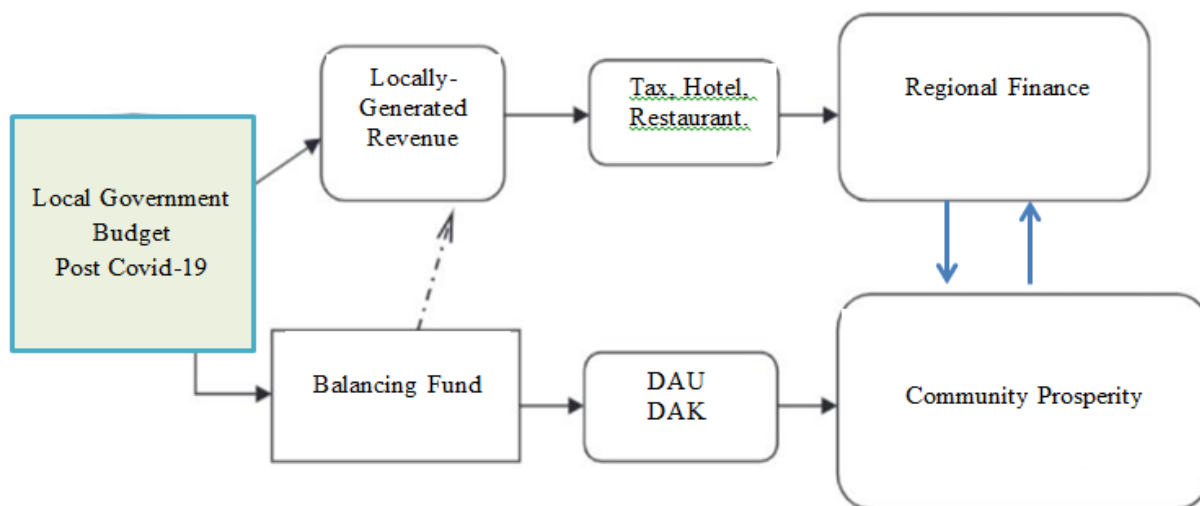


Image: 2020 Research Framework.

The review instrument was built using previous studies. The characteristics of the variable hypothesis were designed using SEM-Lisrel with five answers from 1 to 5. The measurement items of the current study consisted of two variables with scientific findings, namely the covid-19 government budget on the Detecting triangle. The population contained in this study amounted to 250 regional work units and a set precision or a significance level of 0.05 (Sugiyono, 2013). The research data were collected by means of a questionnaire via google box directly and sending letters and then collected from 175 related regional work units of Sumatra and Java islands.

After sending google boxes, the regional work units on the island of Sumatra and Java were directly related by distributing the questionnaire for the regional work units for their responses. The process of selecting related regional work units on the islands of Sumatra and Java is very important for data collection for researchers, when investigating creativity, emphasizing on centralizing the distribution of social assistance and providing cash in response.

Overall, the data collection process was taken for 3 months and this study was not funded by any association. Gujarati (2013) states that to measure reliability in SEM variance) composite reliability (internal consistency reliability) and variance extract measure (measure of variance extract) can be used. To determine the minimum sample required if the

population is known, can use the Slovin formula with the assumption that the tolerable sampling error rate is 5%. Sugiyono, (2013). To calculate this relationship, the following formula is used:

$$r = \frac{n \sum xy - \sum x \cdot \sum y}{\sqrt{n(\sum x^2) - (\sum x)^2} \cdot \sqrt{n(\sum y^2) - (\sum y)^2}}$$

Information:

- r = Correlation Coefficient
- x = Variable Local Government Budget
- y = Fraud treangle variable
- n = Number of Respondents

To determine the effect of post-Covid-19 local government budget life cycle variables, the Fraud triangle uses the coefficient of determination (r^2).

4.DATA ANALYSIS

The validity test was conducted which was used to determine the feasibility of the items in the questionnaire to determine the variables and the reliability test to measure the reliability of the measured object. Data analysis was carried out by descriptive analysis and verification. Descriptive analysis was carried out with balanced categorization using quartile ranges (Sugiyono, 2013).

The verification analysis used to test the hypothesis in this study is to use the structural component of the modeling equation (SEM, Lisrel) or variance based, known as SEM Lisrel (Gujarat, 2013). Descriptive analysis of market globalization, technology, social networks, competition will be revealed through the answers of regional work units to the statements submitted in the questionnaire. Based on the

calculation of the percentage score for the craftsmen's answer, the results are as shown in the following table:

Table 1 Test Results. Results of Square Roots of AVE

No	Dimension	Square Roots of AVE
1.	Authorization	0.829
2.	Planning	0.749
3.	Supervision	0.832
4.	Allocation	0.812
5.	Distribution	0.801
6	Stability	0.821

Source: Uji. Square roots of AVE Results, 2020

Table 2. Composite Reliability Test Results

No.	Dimension	Composite reliability	Cronbach Alpha
1.	Betrayal of trust	0.816	0.852
2.	Fraud against government agencies	0.810	0.866
3.	Deliberately neglecting public interests for special	0.830	0.871
4.	interests	0.801	0.802
5.	Done in secret	0.821	0.822
6.	Involves more than 1 person There are obligations and mutual benefits	0.803	0.824

Source: Composite Reliability Test, 2020

Table 3. The results of the Goodness of fit test on the inner model are measured using the R square

No.	Model	R square
1.	Post-Covid-19 Regional Government Budget Life Cycle	0.126

Source: Goodness of fit test on the inner model measured using R square, 2020

Table 4 Q Square Test Results

No.	Model	Q square
1.	Fraud treangle	0.432

Source: Q square test results.SPSS data processing, 2020

Table 5 Direct Effect Testing Results

No.	Direct Influence	Coefficient	Significance	Information
1	Post-Covid-19 Regional Government Budget Life Cycle Is Influenced By The Fraud Treangle	-0.408	0.46	Received

Source: Results of Direct Effect Testing SPSS data processing, 2020

Table 6 Goodness of Fit (GOF) Results in the Final Model

No	Criteria	Value Boundary	Result	Conclusion
1	2-chi square, <i>Significance probability</i>	$p\text{-value} \geq 0,050$ atau = 0,000	0,000	Fit

2	GFI	> 0,90	0,934	Fit
3	AGFI	> 0,90	0,847	Fit
4	CFI	> 0,92	0,953	Fit
5	TLI atau NFI	> 0,91	0,971	Fit
6	RMR	≤ 0,10	0,081	Fit
7	RMSEA	≤ 0,07	0,076	Fit

Source: Data processed in 2020

Tests carried out in the inner model in assessing the model with PLS begin by looking at R2 for each dependent latent variable. Changes in the value of R2 can be used to assess the effect of certain independent latent variables on the dependent latent variable whether it has a substantive effect. The AVE results show that the indicators owned by each variable can measure the variable in question. Discriminate validity is to compare the square root of average variance extracted (AVE) value of each construct with the correlation between constructs and other constructs in the model. Where the AVE value must be > 0.50. The results of composite reliability show that each indicator can measure the variable reliably. Composite reliability indicator block that measures a construct can be evaluated with two kinds of measures, namely the internal consistency developed by Werta, Linn, and Joreskog and Cronbach's Alpha.

Where is the value of good composite reliability if the value is > 0.70. The model shows that the R-square is 0.126. This shows that the model has endogenous local government budgets due to the corona virus. Based on the results of calculating the influence of the variables in the first hypothesis, it appears that the higher the fairness of the procedure, the lower the fraud detection due to the Corona Virus that occurs. This can be seen from the significance value of 0.026. Therefore the hypothesis for a direct effect in this variable is accepted. The level of significance (p value < 0.05) at a level below 0.05 indicates that the local government budget affects the fraud detection of local government budgets. The reliability test was carried out by using the Cronbach alpha test using SPSS. A construct is said to be reliable if it gives a cronbach alpha value > 0.60. Structural Equation Model (SEM) with Partial Least Square (PLS) method using warp PLS 5.0 software.

This method was first coined by Wold as a general method for estimating the path model using a

latent construct with multiple indicators. PLS is an indeterminacy factor in a powerful analysis method because it does not assume that the data must be measured at a certain scale and a small sample size (Sugiono, 2013). Describes that the final model of the CFA life cycle of post-Covid-19 regional budget has met several statistical criteria of Goodness of Fit (GOF) such as χ^2 , GFI, AGFI, CFI, TLI or NFI, RMR, and RMSEA, so that the fraud measurement model is already meets the criteria of a good measurement model (fit) and can be used as a manifest for the formation of a full model. The results of the Goodness of Fit suitability test in the final model of budget report fraud obtained results such as the recapitulation of the results of Dimensions and Fraud detection indicators Dimensions and indicators

The final CFA model for local government budgets that is formed has met several statistical criteria of Goodness of Fit (GOF) such as χ^2 , GFI, AGFI, CFI, TLI or NFI, RMR, and RMSEA, so that the corruption detection measurement model meets the criteria of a good measurement model. (fit) and can be used as a manifest for the formation of a full model. In SEM analysis, an indicator is said to have good validity if it has a loading factor value greater than 0.70. While the loading factor of 0.50 to 0.60 can still be maintained for models that are still in the development stage (Sugiono, 2013). Evaluation of the value of construct reliability is measured by composite reliability. Each construct is said to be reliable if it has composite reliability greater than 0.70 and AVE greater than 0.50 (Gujarati, 2003). The final CFA detection reduction model that is formed has met several Goodness of Fit (GOF) statistical criteria such as χ^2 , GFI, AGFI, CFI, TLI or NFI, RMR, and RMSEA, so that the fraud measurement model meets the criteria of a good measurement model (fit) and can be used as a manifest for the formation of a full model. The results of the

Goodness of Fit suitability test in the final model of fraud detection are shown in the table.

5. DISCUSSION

Unethical behavior occurs in several forms, including the presence of regional heads reporting not in accordance with the reality of local government budgets, cutting budget procedures and policies, placing subordinates under pressure to implement programs that occur in fraud (Delavallade, Clara. 2006). Furthermore, Dahl, (1989) explains that the important thing that can be learned related to Enron's culture is the bad morals of top management so that it can create a bad ethical climate that leads to fraudulent financial reporting.

The Enron incident also shows how corporate culture can influence the fraudulent financial scandal. conducted by concluded that there is a direct link between corruption and local finances incurred by local governments. Most local governments borrow and many accumulate large amounts of debt to cover people's economies. The level of government debt issued by the state and local governments is quite high. higher as the level of corruption in local government budgets increases.

Depken, et, all (2006) stated that the impact of corruption differs across markets. Depken, Craig and Courtney (2006) stated that long-term personal debt is influenced by corruption. psi by those who hold power. This excess debt of course results in direct losses for taxpayers, followed by further penalties from capital markets, such as higher interest rates or limited access to finance. Without eradicating corruption substantially, governments and regions may not expect that their fiscal control measures that limit debt expansion will work effectively. Legal control over budget, income and debt appears to be easy to avoid where there is a desire for corruptors to do so.

Additional policy measures to control corruption in order to avoid excessive levels of government debt, as well as additional costs incurred by the market. The emergence of corruption designed by fiscal institutions to. In his research, Delavallade, Clara. (2006) examined the effect of local government budget reporting on the risk of fraud with different levels of risk. The results show that there is a perceived threat to local government budget

supervision to reduce the level of fraud risk if the audit report is reported to the audit committee rather than directly to management (Gentry, William, et, all, 2013). Another study was conducted by Grimmelikhuijsen, and Welch, (2012) who looked at the effect of local government budgets on fraudulent financial reporting. Research results Ivković, et al. (2013) show that companies that use the staff rotation model in the Internal Audit function are significantly associated with lower financial reporting quality. Research also shows that compensation can reduce the negative effects of the research results (Enikolopov, R. and Zhuravskaya, 2007) examining the relationship between local government budgets and the state civil apparatus (financial reporting manipulation). Gupta, et al. (1998) find that local government budgets are associated with fraudulent management of financial reporting. Likewise, Curtin and Meijer (2006) conducted a study to see whether the existence of local government budgets had an effect on earnings management behavior (financial reporting manipulation).

The results of Schneider's (2013) study found that local government budgets have on the effect of prevention (on the occurrence of earnings management) where the stronger the supervision, the greater the deterrent effect. Mauro, Paolo. (1998) conducted a study to examine the relationship between local government budget functions on financial reporting fraud. Umar's research (2013) found that local government budgets of high financial reporting fraud have a greater relationship between oversight of state civil servants, and greater involvement of financial reporting supervision results in better financial reporting quality. Dowley, (2006) conducted a study to examine the impact of the budget function and financial governance mechanisms on fraudulent financial reporting. The results of the study show that a budget that focuses on financial management and its realization is associated with low (opportunistic) abnormal accruals of fraud (De la Croix, et, all, 2013). Prawitt et al. (2009) conducted a study to see whether the local government budget used has a high risk of fraudulent financial reporting.

6. CONCLUSION

This research focuses on how the absorption of local government budgets to deal with the Covid-19 problem which can threaten human lives so that the role of the local government budget is sufficient to help the community in overcoming finances between local residents and local officials in surviving amid the economic crisis that has hit people around the world. Regional financial institutions that are repocused are so large that they are prone to corruption by individuals managing finances due to lack of knowledge and lack of transparency in accounting so that law enforcement officials fight against corruption in the public sector. Interestingly, corruption is found not only within government, but in other nongovernmental organizations and therefore research on corruption and transparency should be directed to simple segments of the public sector. The importance of human development index disclosure applications and management accounting information system applications that work reliably so that when data fraud occurs it can be detected by programs that appear in the data center directly, however, this method is to minimize the involvement of accounting experts to take advantage of the accuracy due to their positions. hold on. Budget oversight must be careful so that data fraud will indirectly decrease.

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