

## Implementation E-Procurement, Systems and Procedures Fraud Prevention Procurement with Committee Quality Moderating Variable in Madura

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**Abstract:** Fraud is still a phenomenon in the activities of procurement of goods and services in various sectors, to support goods and service procurement activities, several government agencies set up Electronic Procurement Service Centers (LPSE) for Regency Governments in Madura, namely Sumenep, Pamekasan, Sampang and Bangkalan Regencies to follow up on this policy by establishing Electronic Procurement Services (LPSE) respectively. Each district which was launched in June 2011. LPSE must also be supported by competencies possessed by the committee including understanding the basics of procurement of goods and services and supporting educational certificates as a procurement committee. Objectivity and independence the system for procuring goods / services must be objective and efficient.

**Keywords:** E-procurement, committee quality, fraud prevention

### Introduction

Based on KPK data, from 2004 to 2016 bribery and the procurement of goods and services were the most types of corruption cases. Nearly 1 Trillion Rupiah is the amount of losses caused by the procurement of goods and services against the loss of state money. The IPW survey also showed that around 93% of entrepreneurs took bribes to win tenders for goods and services procurement projects. In 2017 (ICW) Indonesia Corruption Watch recorded that in Indonesia, there were 84 cases of corruption in the procurement of goods and services that were processed by law with state losses reaching 1.02 trillion. East Java is the province that has the most regional heads involved in corruption cases at the KPK according to the Indonesia Corruption Watch (ICW) in 2019. This is based on data on the 2004-2019 case and the type of corruption is dominated by bribery cases as much as 65 percent and criminal acts of procurement of goods and services by 21 percent. One of the areas in East Java Province is Madura, Madura itself has 4 districts / cities, namely the City of Sumenep, Pamekasan, Sampang and Bangkalan which are not immune from cases of fraud or corruption, especially the procurement of goods and services, one example of a booming case in the education sector, namely the case in the SD X construction project fee.

Procurement of government goods / services is a government activity that is most vulnerable to corruption. 38% of the cases handled by the KPK were cases of corruption in the procurement of goods / services. Therefore, the President of the Republic of Indonesia is expressly stated in the Presidential Decree No. 54/2010 of 2010 that the procurement of government goods / services must be electronic or electronic, namely in the Central, Provincial, Regency / Regency Regulations. City governments are required to procure goods / services through electronic procurement. Electronics (electronic procurement). The application of e-procurement is one of the national programs to create a government that is clean and free from corruption,

collusion and nepotism. Where later in this program all central and local government agencies are required to conduct procurement electronically at the time of procurement of goods / services. The use of electronic procurement has been socialized throughout Indonesia in 2009. The government requires all government agencies in Indonesia to use electronic procurement in 2011 for the process of procuring goods / services without exception. Procurement of goods / services electronically increases transparency and accountability, improves market access and fair business competition, increases efficiency in procurement processes, supports monitoring and auditing processes, and fulfills the need for real-time access to information to achieve your goals cleanly. and responsible governance in the procurement of goods, government services.

The success of an organization depends to a large extent on the availability and ability of the HR department to carry out a task or assignment. The employees, in this case the employees, have knowledge and skills in the areas of their responsibility. Because this promotes the achievement of organizational goals faster, more effectively and more efficiently, so that the organization itself is always ready to face changes and to adapt to them, especially in connection with efforts for organizational development. On the other hand, an organization that is not supported by adequate employee capabilities will be seriously threatened by its existence, for example a public organization will not be able to provide satisfactory services to the community if its employees do not understand and master its main duties and functions. According to Gibson et al., (1996) that the ability, skills and knowledge are measuring the capabilities of human resources which greatly affect the effectiveness of services. With the ability, skills and knowledge will support the realization of organizational goals.

The occurrence of fraud cannot be separated from various aspects, namely the lack of competence of the management team, low integrity and independence of the procurement committee itself (Thorburn, Thorburn, & Kull, 2019). In order to prevent these violations, the procurement committee is required to have the three components above, namely professionalism, integrity and high independence, because many acts of fraud occur due to not paying attention to these three components. Apart from these three components, the procurement committee must understand the regulations on the procurement of goods and services. This regulation is the guideline for the procurement committee in procuring goods / services, so as to create healthy and on target procurement (Louisa, Obi, & Adigwe, 2014). In principle, the procurement of goods / services as described above is carried out by the procurement executor whose function is to determine the provider according to the request. So that the executor functions as an administrator, facilitator and coordinator. The procurement of goods and services must also be equipped with internal controls in preventing, directing, monitoring and measuring the resources of an organization so that there are no procedural inconsistencies. The purpose of procurement itself is to obtain goods or services, therefore public or private sector companies should implement work implementation systems and procedures in helping the company's operations run smoothly, because of the existence of adequate systems and procedures, the control process within the organization can run well. In the procurement of goods and services basically requires a business concept that involves many parties in it such as producers-suppliers-consumers. In addition, in the strategic sector and management of goods and services procurement, it is also based on management concepts that can be applied in the business world.

Good government procurement systems and procedures for goods / services have several characteristics, including: transparency, economy, efficiency and timeliness, fairness and equity. Procurement systems and procedures must also have a feedback mechanism in place to allow the necessary improvements and refinements. A complaint mechanism also needs to be created in order to strengthen efforts to comply

with the provisions outlined. Mustafa (2013) said that if the procurement of goods / services is carried out according to the procedures stipulated in the applicable regulations, it will be able to minimize the occurrence of fraud or even impossible. Research that states that good procurement systems and procedures are able to prevent indications of procurement fraud are Hidayati & Mulyadi (2017), Nurharjanti (2017), Yang et al., (2014), Hasan (2010), Jatiningtyas & Kiswara (2011).

The procurement committee has the responsibility of implementing the procurement cycle according to the basic principles of procurement, namely effective, efficient, transparent, fair and accountable competition. The committee has the authority and responsibility both in terms of administration, finance or benefits of the procurement of goods and services based on established provisions and procedures. Therefore, the Committee is authorized to have adequate personal qualities, namely having a high sense of responsibility, discipline and integrity and managerial technical qualifications. So far, the procurement of goods and services has been carried out by directly bringing together related parties such as providers of goods and services, this physical process has several advantages and disadvantages. The advantage is that users and providers of goods and services can find out the procurement process that is taking place together. However, the weakness of the implementation stages of conventional goods and services procurement is felt to be less effective at time and cost. From this point of view, the government has finally taken a positive step by implementing e-procurement for all government agencies. To support goods and service procurement activities, several government agencies have established Electronic Procurement Service Centers (LPSE).

This service center manages everything related to electronic processes in the procurement of government goods and services. Electronic Procurement Services (LPSE) is implemented in the form of electronic procurement of goods and services which facilitates the electronic auction process. The LPSE application is an e-procurement application developed by the Government Procurement Policy Agency (LKPP) for use by agencies throughout Indonesia. E-procurement is considered efficient and effective because the procurement of goods and services is endeavored by using limited funds and resources to achieve the targets set in the shortest time and can be justified. This application can be accessed through a website with a website that has been established by the relevant LPSE agencies.

From some of the explanations above, the researcher took the topic and the title Effect of E-Procurement Implementation and Quality of the Fraud Prevention Committee for the procurement of goods / services in Madura. This research is a research replication of (Wicaksono, Urumsah, & Asmui, 2017) research with the theme of implementing government e-procurement in Indonesia, the results are that an electronic procurement system must be implemented to prevent fraud. However, the government needs to ensure that problems related to implementation must be resolved first such as human resources and infrastructure Israel et al, (2019) said that procurement activities must be based on transparency, accountability, fairness and professional procurement practices, in addition to that in the recommendation section the researcher recommends that institutions that carry out goods and service procurement activities to maintain the recruitment of qualified and professional procurement committees.

Researchers saw that there were several recent studies that reexamined the e-procurement variables and found inconsistencies in the results of previous researchers, such as the comparison of the research of Romaisah et al (2019) and Akbar & Andayani (2019) they both used e-procurement variables and internal control systems but research Romaisah et al (2019) do not support that e-procurement is able to prevent fraudulent procurement of goods and services, after being re-tested by Akbar et al. (2019) using moderation variables, the e-procurement variable is able to prevent fraudulent procurement of goods and services. From the differences and

inconsistencies of the results from previous research, it makes researchers interested and makes reasons for re-testing the e-procurement variable by using the committee quality variable as moderation Agency theory assumes that, the principal wants the institution to be managed properly by the agent, even though there are differences in interests. between the principal and the agent, but the principal really expects a qualified and experienced agent (Panda & Leepsa, 2017). A qualified agent is an agent who has integrity, competence, independence and objectivity so that the institution can manage its organization to prevent fraud, and the quality of the committee or professionalism in procurement is a factor that influences the success of the procurement system so that it is in accordance with the set objectives (Pratama, Sukarmanto, & Purnamasari, 2017)

## **Literature Review**

### ***Policy Implementation Theory***

George C. Edwards III (2004) Theory According to Edwards III, the implementation of policy is influenced by four variables: (1) communication, (2) resources, (3) disposition, and (4) bureaucratic structure. The four variables are also related to each other. Although the content of the policy has been communicated clearly and consistently, the implementation will not be effective if the implementer lacks the resources to implement it. These resources can take the form of human resources, namely the competence of the implementers and the financial resources. Resources are important factors in the effectiveness of policy implementation. Without the resources, policies remain on paper and become documents.

### ***E-Procurement***

E-procurement is the process of procuring government goods and services that is carried out electronically, especially on a website or internet basis (Udoyono, 2012). Willem (2012) in Damayanti, Domai, & Wachid (2013) states that electronic procurement is the implementation of procurement of goods and services by using an electronic network (internet or intranet network) or the European Commission's Electronic Data Interchange (EDI) (2010) states that e-procurement is a process of government administration using electronic communication. E-procurement refers to the use of internet-based information and communication technology to carry out the process of procuring goods and services by the government (Vaidya, Sajeev & Callender, 2006).

### ***Quality Commitee***

The success of the goods / services procurement process is influenced by the quality of the procurement committee. In addition, the World Bank said that the weak function of the procurement system was the quality of human resources including operational staff, committee members, and other parties in giving authority and authority (Worldbank, 2001). In this study, according to the dimensions of quality (Sartono, 2006), namely Integration, Worldview Dictionary, integrity is defined as: the quality or state of a healthy moral principle; honesty, sincerity. Competence, the competence possessed by the committee includes understanding the basics of procuring goods and services and supporting educational certificates as a procurement committee. Objectivity and independence The system for procuring goods / services must be objective and efficient (Jourdain & Balgobin, 2003). This must be properly instilled in order to prioritize objectivity and not prioritize other interests.

## ***System and Prosedurs***

Aspects in achieving the goal of successful procurement of goods / services in government agencies are determining systems and procedures (Thai, 2001). The characteristics of the procedure according to Jourdain & Balgobin (2003) in Sartono (2006) include transparency, economy, efficiency and timeliness, fairness and equity.

### **Methods**

The sampling method can be done by several methods, but in this study using a purposive sampling method, namely the selection of samples based on the criteria set by the researcher (Sugiyono, 2015: 81). The criteria in this study for sampling are the following: ASN status within 3 years, have participated in active procurement training or have been a procurement committee / official in the government or agency where they work, using e-procurement in procurement activities, has a direct relationship either technical or administrative in procurement activities using e-procurement. In this study, the data collection method used a questionnaire.

The t-test is used to partially test the hypothesis, to show the effect of each independent variable individually on the dependent variable. The t-test is a test of the regression coefficient of each independent variable on the dependent variable to determine how the independent variable affects the dependent variable. The data analysis technique used is multiple linear regression analysis. The regression equation is as follows:  $Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 X_2 + e$ . Moderated Regression Analysis (MRA) is used to test the causal relationship of the independent variable with the dependent variable which is strengthened or weakened by the moderating variable. In this study it is used to test  $H_3$  and  $H_4$  testing in the following equation:  $Y: a + b_1 x_1 + b_2 x_2 + b_3 x_1 x_3 + b_4 x_2 x_3$

### **Findings**

The legal basis for the establishment of electronic procurement services is Article 73 number 16 of 2018 on public procurement for goods / services, the technical operating regulations of which are regulated in Regulation No. 14 of LKPP on electronic procurement services. Electronic procurement services, when executing the service system for procurement of goods / services electronically, must also comply with the requirements set out in Law No. 11 of 2008 on Electronic Information and Transactions. The service that is currently available in the electronic procurement system is a tender, the operational technical provisions of which are regulated in Regulation No. 9 of the LKPP Institute of 2018 on electronic tendering procedures. In addition, LKPP offers an electronic catalog function (e-catalog), which is an electronic information system that lists, types, technical specifications and prices of certain goods from various government goods / service providers as well as online testing procedures (e-audit ) contains. and procedure. Purchase of goods / services via electronic catalogs (e-purchasing).

In line with this, the District Governments in Madura, namely Sumenep, Pamekasan, Sampang and Bangkalan Regencies followed up on this policy by establishing Electronic Procurement Services (LPSE) for each district which was launched in June 2011. The purpose of introducing LPSE is to prevent KKN's practice of sourcing government goods / services in Madura Regency. In addition, LPSE is expected to ensure transparency, accountability, openness and fair business competition during the auction process so that monopoly practices and intimidation / brawls can be eliminated in the auction process. The e-procurement system is known as a tool with the function of realizing good services, increasing efficiency, effectiveness, cycle times, increasing transparency of auctioned work packages, being able to better monitor, creating fair competition and increasing the accountability of organizers. This means that state expenditures for the procurement of goods / services are estimated to be minimized by up to 40 trillion per year and it is hoped that the realization of good governance can be

built. The advantages of electronic procurement are not only about budget savings but also make the whole process simpler (Wicitra & Purwadi, 2019). Research that researches and supports that the existence of an e-procurement system can prevent or minimize procurement fraud are Wicaksono, Urumsah & Asmui (2017), Khairani (2017), Ilham & Asmoni (2017), Akbar & Andayani, (2019), Artantri, Handajani, Pituringsih (2016), Sari (2013).

If at the document preparation stage it is carried out in an eprocurement manner through SPSE, the tendencies for auction are more transparent, so that fraud will be easier to prevent. The most dominant activity in the implementation of eprocurement is the standardization of documents containing contract terms, technical requirements and job proposals. Through eprocurement, it provides an opportunity for the public to evaluate if there are mistakes, so that the document can be corrected by various parties because of the ease of access and downloading of documents. Besides, it narrows down the opportunities for evaluations that do not meet the criteria by interested parties. Therefore, implementing transparent procurement at the tender document preparation stage strengthens eprocurement to prevent fraud.

The implementation of eprocurement is a solution to prevent or reduce the opportunity for fraud in the procurement of goods and services, this is because direct contact between providers and the procurement committee does not occur, is transparent, saves costs and time and is easy to carry out financial accountability (Jasin et al., 2007). The e-procurement system for procuring goods and services is able to minimize the opportunity to meet face-to-face because almost all processes and stages of the procurement of goods / services are through internet-based (web based) facilities. Research conducted by Udoyono (2012) explains that the role of e-procurement has an impact on budget savings as well as a means of reducing space for fraudsters. In addition, research that is in line with the importance and influence of the implementation of e-procurement in preventing fraudulent procurement of goods and services is carried out by Akbar, Rosidi, Andayani (2019), Artantri (2016) and Danuta (2017), Aristiani (2017), Nuryanti (2015), Artantri et al (2016), Khairani (2017), Faisol et al., (2014).

Basically, fraud that often occurs in one company is one of the reasons why employees who work in that company do not think about honesty and integrity. Therefore, to prevent fraud, especially the goods / services procurement committee must have good quality so that they have a high level of integrity. The quality referred to in this study is a dynamic condition that occurs when the committee has professionalism in carrying out the process of procuring goods and services. The committee includes budget users, budget user proxies, officials making commitments, or procurement service units, as well as officials receiving work results. Operationally, the quality of the committee refers to the ability to function functionally and to carry out its duties and functions based on the principles of procurement consisting of integrity, competence, objectivity and independence (Jatiningtyas & Endang, 2011). The procurement committee has the responsibility for the implementation of the procurement system according to the basic principles of procurement that is effective, efficient, transparent, competitive, fair and accountable. The committee has the authority to be responsible for both administration, finance and the benefits of the procurement of goods / services in accordance with applicable rules and procedures. Therefore, the authorized committee must have adequate self-quality, namely having moral integrity, discipline, and a high sense of responsibility as well as technical and managerial qualifications. Gusnita, Hasan & Rasuli (2019), Yanavia (2014), Jatiningtyas (2011).

The implementation of the procurement of goods and services has stages / procedures for the availability of needs between providers of goods and services and users of goods and services ranging from budget planning to signing contracts based on Perpres No.54/2010, Perpres No.70/2012, and Perpres No. 2015. The activities of

procuring goods and services must be carried out in accordance with established procedures to avoid mistakes such as waste due to purchasing errors, misappropriation of funds by certain parties or the determination of winners not transparently, etc.

### **Conclusion**

The success of an organization depends to a large extent on the availability and ability of the HR department to carry out a task or assignment. The employees, in this case the employees, have knowledge and skills in the areas of their responsibility. The legal basis for setting up electronic procurement services is Article 73 number 16 of 2018 on the public procurement of goods / services, the operational technical provisions of which are regulated by the LKPP Institution Regulation Number 14 of 2018 concerning Electronic Procurement Services, Implementation of e-procurement is a solution to prevent or reduce the opportunity for procurement fraud goods and services, this is because direct contact between the provider and the procurement committee does not occur, is transparent, saves costs and time and is easy to carry out financial accountability.

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