

ANALYSIS OF GOVERNMENT GOODS/SERVICE PROCUREMENT PROCESSES THROUGH E-PURCHASING SYSTEM IN THE ENVIRONMENT GORONTALO DISTRICT

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ABSTRACT

The purpose of this research is to find out: 1) the process of government procurement of goods/services through the E-Purchasing System in Gorontalo Regency; 2) Factors that Determine the Procurement Process of Government Goods/Services Through the E- Purchasing System in Gorontalo Regency.

The research method used by the researcher is a qualitative method with a descriptive approach. The research approach used by this researcher is a descriptive approach method. Data analysis activities are carried out by means of data reduction (data reduction), data display (data presentation) and verification (verification).

The results showed that the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency seen from the aspect of transparency was still lacking, integrity was still low and accountability was still low. -Purchasing or electronic catalogs are less effective; 2) The factors that determine the Government's Goods/Services Procurement Process Through the E-Purchasing System in the Gorontalo Regency environment include low resources, lack of transparency, bureaucratic structure is still slow to buy, disposition/attitude is still low, so it is not supportive Government Procurement Process of Goods/Services Through the E-Purchasing System.

Keywords: government procurement of goods/services, e-purchasing system

INTRODUCTION

Advances in information and communication technology make the process of procuring goods and services inseparable from technology. E-purchasing is a procedure for purchasing goods/services through an electronic catalog system. Electronic catalog is an electronic information system that contains lists, types, technical specifications and prices of certain goods from various providers of government goods/services. For this purpose, personnel assigned to

carry out the procurement of goods and services are appointed. Personnel directly involved in the procurement of goods and services through electronic catalogs are Procurement Officers and Commitment Making Officers (PPK). Procurement Officer is an administrative officer/functional official/personnel in charge of carrying out direct procurement, direct appointment, e-purchasing. Meanwhile, PPK.

Every time they will carry out the

procurement of goods and services, the procurement/PPK official will see the availability of these goods and services in the electronic catalog. If the goods and services are in an electronic catalog, the procurement/PPK official will procure them through an electronic catalog by making an order letter to the provider of the goods and services that provide them. Every time they will carry out the procurement of goods and services, the procurement/PPK official will see the availability of these goods and services in the electronic catalog. If the goods and services are in an electronic catalog, the procurement/PPK official will procure them through an electronic catalog by making an order letter to the provider of the goods and services that provide them. Every time they will carry out the procurement of goods and services, the procurement/PPK official will see the availability of these goods and services in the electronic catalog. If the goods and services are in an electronic catalog, the procurement/PPK official will procure them through an electronic catalog by making an order letter to the provider of the goods and services that provide them.

In the process of procuring government goods, there are several problems that must be overcome, namely, a) the slowness of the procurement process results in the slow absorption of the budget. b) fraud and negligence result in state losses in the procurement sector. c) access to the procurement market that is still exclusive. E-purchasing is an innovation issued by the government to overcome the three problems above. e-purchasing is a method of procuring goods and services whose process resembles the online shopping system that is rampant at this time. E-purchasing complements the method of procurement of government goods and services which previously consisted of public auction/selection,

limited auction/selection, simple auction, direct appointment, direct procurement, contests and competitions. Currently in the procurement of goods/services *e-purchasing* has been required to be carried out by every Ministry, Institution, Region, and Agency for every goods/services that have been contained in the electronic catalog system. This obligation has been in effect since the issuance of Presidential Regulation Number 4 of 2015 concerning the Fourth Amendment to Presidential Regulation Number 54 of 2010 concerning Government Procurement of Goods/Services. Renewal of Regulations, changes in government regulations regarding Government Procurement of Goods/Services, starting from the New Order era, namely in the 1970s to 1990s, the procurement of government goods/services was regulated by Presidential Decree No. 12/1979, Presidential Decree No. 16/1994 and Presidential Decree No. 18/2000. regarding the Procurement of Goods/Services. After that, Presidential Decree No. 80 of 2003 was issued concerning Guidelines for the Implementation of Government Procurement of Goods/Services.

During the seven years prior to the issuance of Presidential Regulation Number 54 of 2010 concerning Government Procurement of Goods/Services, Presidential Decree 80 has undergone several changes. Presidential Regulation Number 54 of 2010 was issued as a refinement of Presidential Decree Number 80 of 2003. Then this Presidential Regulation Number 54 of 2010 underwent four amendments, namely Presidential Regulation Number 35 of 2011 concerning Amendments to Presidential Regulation Number 54 of 2010, Presidential Regulation Number 70 of 2012 concerning the Second Amendment to Presidential Regulation

Number 54 of 201 Presidential Regulation Number 172 of 2014 concerning the Third Amendment of Presidential Regulation Number 54 of 2010, Presidential Regulation Number 4 of 2015 concerning the Fourth Amendment to Presidential Regulation Number 54 of 2010. Then due to the pandemic, Presidential Regulation Number 12 of 2021 concerning Amendments to Presidential Regulation Number 16 of 2018 concerning Procurement of Government Goods/Services was issued which is effective from February 1, 2021. With the issuance of Presidential Regulation Number 12 of 2021, the procurement of goods/services is transformed into one of the driving forces of the economy is because the issuance of this regulation makes it easier for Micro, Small and Medium Enterprises actors to participate in tenders for the procurement of goods/services.

The implementation of technology in the form of e-purchasing in Gorontalo Regency itself was carried out in 2016, and it is hoped that the implementation of the e-purchasing system can play a role in influencing the perceived behavior control of the parties involved in the government procurement process so that they believe that behavior is transparent, efficient (both in terms of process and costs), increasing market access is an easy thing to do. E-purchasing as a form of using technology that will facilitate the achievement of procurement objectives electronically.

There is no limit to the value of goods or services held by e-purchasing and a procurement process that is simpler and can deliver procurement with greater value and in less time. The use of e-purchasing also reduces the risk of being caught in corruption cases for procurement officials because of the determination of the price of goods/services in the e-purchasing catalog, wholly in the Government Goods/Services

Procurement Policy Institute (LKPP) for national electronic catalogs, related Ministries for sectoral electronic catalogs, and Local Governments for regional electronic catalogs.

In Gorontalo Regency, especially in the Gorontalo Regency Regional Secretariat, there are 10 sections, one of which is the procurement of goods/services using the e-purchasing system and is supported by 21 employees in the procurement of goods/services. The Gorontalo Regency Work and Spatial Planning Office, Gorontalo Regency Health Office and also the MM Dunda Limboto Hospital are Regional Apparatus Organizations (OPD) that have used the e-purchasing system in the procurement of goods/services, especially the procurement of goods/services.

Based on preliminary observations made by researchers in Gorontalo Regency, it shows that the process of procuring goods/services through the E-Purchasing System has ease in procurement through electronic catalogs. However, in its implementation it has not been effectively carried out, both from the aspect of transparency, integrity, and accountability. This happens because there are still some problems faced by procurement officials. For example, the transparency aspect is still lacking because the Procurement Officers (PP) and Commitment Making Officers (PPK) when using the electronic catalog are the prices listed in the electronic catalog excluding shipping costs.

This information is only known when the order has been entered in the e-purchasing application. This causes the work unit to cancel the purchase. In addition to the cancellation of the purchase, there is also a work unit that revises the budget to accommodate the shipping costs. The integrity of the implementers in this case the Procurement Officers (PP) and

Commitment Making Officers (PPK) is still low, this can be seen in the preparation of the Budget Plan often implementing officers do not use electronic catalogs as references or guidelines, implementing officials sometimes increase the price/cost of his own volition or information from the nearest store in the hope that there will be a profit. Whereas implementing officials should use electronic catalogs as guidelines in the procurement of goods/services, so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so that there will be no budget revisions. which causes ineffective government procurement of goods/services. Accountability of implementing officials is still low, this can be seen from the problem of e-purchasing which is a phenomenon that not all goods/services needed can be provided through electronic catalogs. The existence of both routine and incidental needs in the work unit is not yet available in the electronic catalog. this can be seen from the problem of e-purchasing which is a phenomenon that not all goods/services needed can be provided through electronic catalogs. The existence of both routine and incidental needs in the work unit is not yet available in the electronic catalog. this can be seen from the problem of e-purchasing which is a phenomenon that not all goods/services needed can be provided through electronic catalogs. The existence of both routine and incidental needs in the work unit is not yet available in the electronic catalog.

As a result, the work unit through the Procurement Officer/PPK is difficult to account for the procurement of goods/services, so that the PPK will procure goods/services through other mechanisms, such as tenders or direct procurement. This problem often occurs in Gorontalo Regency, so that this encourages researchers to further analyze the process

of procuring goods/services through the system. *e-purchasing*.

Public Administration

Administration is the whole process of cooperation between two or more people based on a certain rationality to achieve predetermined goals. Formulated as an instrument in every science or as one of the tools in science, administrative theory can be formulated as a set of propositions that are arranged logically and systematically which describe and explain a certain symptom of reality or fact [1]. In addition, administration is a planned work carried out by a group of people in collaboration to achieve goals on an effective, efficient and rational basis [2].

Public Policy Implementation

Policy consequences are divided into 2 (two) types, namely output and impact. "Outputs are goods, services or other facilities received by a certain group of people, both target groups and groups that are not intended to be touched by the policy, while the impact of changes in physical and social conditions as a result of policy outputs [4].

The actual implementation of policy is not only concerned with the mechanism of elaboration of political decisions into routine procedures through bureaucratic channels, but more than that it deals with conflict issues. Even another theory emphatically states: "The implementation of policies is important, perhaps even more important than policy actions, policies will only be dreams or good plans that are stored neatly in archives if they are not implemented [5].

Human Resource Management

Human resource management is the science and art of managing the relationships and roles of the workforce so that they are effective and efficient in helping to realize the goals of the company, employees, and society [6]. Furthermore, another theory asserts that: "Human

resources are potential assets and function as non-material or non-financial capital in business organizations, which can be realized into real potential (real) physically and non-physically in realizing existence. company [7]. Another source also emphasized that: "Human resource management is a process consisting of planning, organizing, leading and controlling activities related to job analysis, job evaluation, procurement, development, compensation, promotion, and termination of employment. in order to achieve the goals that have been set [8]. Electronic Procurement (e-procurement) or (E-purchasing) is defined as the use of information technology to facilitate business-to-business purchasing transactions for materials/goods and services [9].

According to the Australian Government Information Management (AGIMO) Office: e- procurement is the business-to-business (B2B) buying and selling of goods and services over the internet. Meanwhile, according to the word list X-Solution: procurement is a term for procurement or electronic purchases. E-procurement is part of e-business and is used to design an optimized internet-based procurement process within a company. E-procurement is not only related to the purchasing process but also includes electronic negotiations and decision making on contracts with suppliers. Because the purchasing process is simplified by electronic handling of operations-related tasks,

Understanding Purchasing is a purchase is one of the important functions in the successful operation of a company [10]. Based on the Circular Letter of the Head of LKPP Number 3 of 2015 concerning the Implementation of the Procurement of Goods/Services Through E- Purchasing, in order to facilitate the implementation of the Procurement of

Government Goods/Services through E-purchasing based on the Electronic Catalog (e-Catalogue), the following matters are submitted:

1. Article 110 paragraph (4) of Presidential Regulation number 4 of 2015 concerning the Fourth Amendment to Presidential
2. Regulation Number 54 of 2010 concerning Government Procurement of Goods/Services stipulates that Ministries/Institutions/Regional Apparatus Work Units/Institutions (K/L/D/I) must perform E-Purchasing on goods/services that have been loaded in the electronic catalog system in accordance with the needs of the K/L/D/I. Obligation to do K/L/D/I doing E-purchasing

RESEARCH METHODS

The research method used by the researcher is a qualitative method with a descriptive approach. Qualitative research methods are as follows: Qualitative research methods are research methods based on postpositivism philosophy, used to examine natural object conditions where the researcher is the key instrument, data source sampling is done purposively and snowball, collection techniques are triangulation (combined). , data analysis is inductive and qualitative research results emphasize meaning rather than generalization [11].

The research approach used by this researcher is a descriptive approach method. Descriptive approach is a research method used to find the widest possible knowledge of the object of research at a certain period [12].

Analysis of the Procurement Process of Government Goods/Services Through the E-Purchasing System in Gorontalo Regency

1. Transparency

Transparency referred to in this research is openness means that decisions are taken and their

implementation is carried out in a way or mechanism that follows the rules or regulations set by the institution. Transparency is also a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, the process of making and implementing them, as well as the results achieved. Included in the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency.

In the process of procuring government goods/services through the E-Purchasing system, there is a negotiation stage at this stage, the procurement actor must be transparent in conducting transactions with the provider regarding the negotiated price agreement.

The results of interviews with key informants (HAK) as the Head of the Head of the Procurement of Goods/Services stated that:

"In my opinion, in general, I consider that transparency in the procurement of goods/services at every OPD that has carried out through Purchasing already exists, but in its implementation sometimes this transparency is still lacking because in the procurement of goods/services through E-Purchasing, it is still There are often cancellations of purchases of goods, due to lack of transparency." (interview on November 4, 2021)

From the informant's statement, it shows that in the procurement of goods/services at the Office or OPD that has procured goods/services through E- Purchasing there is still a cancellation of the purchase of goods, this happens because in the procurement of goods/services at the time of purchasing goods through electronic

catalogs there is no be notified in advance that the purchase includes shipping costs. So that in the absence of this disclosure, the PPK must cancel the purchase of the goods, because the shipping costs are not included in the cost of purchasing the goods. Based on the statements or results of interviews from some of the informants mentioned above and in accordance with the observations of the researchers, it shows that the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency seen from the aspect of transparency is still lacking. This happens because the procurement of goods/services at the time of purchasing goods through electronic catalogs is not notified in advance of the cost of shipping goods. So this condition causes the work unit to cancel the purchase. Apart from canceling the purchase of goods, there are also several work units that revise the budget to accommodate the shipping costs, so that the purchased goods can be sent to each respective work unit.

2. Integrity

Integrity referred to in this study is consistency and unwavering steadfastness in upholding noble values and beliefs. According to (Henry Cloud, 2012) when talking about integrity, it cannot be separated from efforts to become a whole person, who works well and carries out its functions according to what has been previously designed. Integrity is also a concept that refers to the consistency between actions with values and principles, including in the Government Procurement Process of Goods/Services Through the E- Purchasing System in Gorontalo Regency at the negotiation stage, procurement actors must be honest in reaching an agreement with

the provider for the price of goods/services.

The results of interviews with key informants (HAK) as the Head of the Head of the Procurement of Goods/Services stated that:

"My observation so far is that the implementing apparatus always upholds the values in carrying out its duties and functions, but in the implementation of the goods/services procurement process, there are still implementing officials who do things outside of the provisions, namely making plans for the purchase of goods by increase the price that is less using the standard price list in the electronic catalog as a guide." (interview on November 4, 2021).

From the statements of the informants above, it shows that there are still implementing apparatus in the process of procuring goods/services that are not in accordance with the list of prices for goods in the electronic catalog, meaning that the implementing apparatus raises prices according to their own estimates, so that when purchasing goods, the prices that have been set is set less than the price listed in the electronic catalog, the implementing officials should use the electronic catalog as a guide in the procurement of goods/services, so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so that there will be no budget revision.

Based on the statements or results of interviews from some of the informants mentioned above and in accordance with the observations of the researchers, it shows that the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency seen from the integrity aspect

is still low. This happens because in the implementation of the process of procuring goods/services through the E-Purchasing System, there are still implementing officials who do things outside of applicable regulations, such as not using electronic catalogs as a standard in setting prices, so that implementing officials sometimes raise prices/costs of their own volition in the hope that there will be a difference from the price of the goods. Whereas implementing officials should use E-Purchasing or electronic catalogs as a guide in the procurement of goods/services, so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so there will be no budget revisions, and the slow process of procurement of goods through E-Purchasing or electronic catalogs in Gorontalo Regency. Related to the above, the researcher conducted a document study on the Presidential Instruction of the Republic of Indonesia. Number 5 of 2004. Regarding the Acceleration of Corruption Eradication and Presidential Regulation Number 12 of 2021 concerning Procurement of Government Goods/Services. The Presidential Regulation has contained an integrity pact, namely a statement letter containing a pledge to prevent and not commit collusion, corruption.

3. Accountability

Accountability referred to in this study is a form of obligation for the provider of the implementation of activities to be able to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as accountability for the results of their work. Accountability is the obligation of the trust holder/agent/leader and his/her

apparatus to provide accountability, present, report and disclose all activities and activities for which they are responsible. Including the Procurement Process of Government Goods/Services Through the E-Purchasing System in Gorontalo Regency [13].

“So far, not all of the items in the Electronic Catalog list are available, so when the implementing apparatus in this case the PPK or PP places an order for goods, it is found that there are items that are not available on the electronic catalog list, so that the work unit cannot meet the needs of both the routine or incidental, as a result the work unit through the Procurement Officer/PPK is difficult to account for the procurement of goods/services through E-Purchasing.” (interview on November 4, 2021).

The informant's statement illustrates that not all of the goods/services needed can be provided through an electronic catalog. So that this condition makes it difficult for Commitment Making Officers or Procurement Officers in procuring goods through E-Purchasing or electronic catalogs, as a result the work unit through Procurement Officers/PPK is difficult to account for the procurement of goods/services.

Based on the statements or results of interviews from some of the informants mentioned above and in accordance with the observations of the researchers, it shows that the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency seen from the accountability aspect is still low. This happens because the implementing apparatus, both PPK and Procurement Officers, often experience delays and difficulties in being accountable for the procurement

of goods/services through E-Purchasing or electronic catalogs. Because the available items needed by the work unit on the electronic catalog list are limited. So that KDP sometimes procures goods/services through other mechanisms, such as tenders or direct procurement. This often happens to every OPD in every fiscal year in Gorontalo Regency. In relation to the above, the researcher conducted a document study on the LKPP Institution Regulation Number 14 of 2018 concerning Electronic Procurement Services. Electronic Procurement Services in organizing the service system for the Procurement of Goods/Services electronically are also required to meet the requirements as stipulated in Law Number 11 of 2008 concerning Information and Electronic Transactions. As well as Law Number 14 of 2008 concerning Openness of Public Information, where one of the objectives of the main idea of the regulation is to realize good state management and administration, which is transparent, effective and efficient, accountable and accountable. Electronic Procurement Services in organizing the service system for the Procurement of Goods/Services electronically are also required to meet the requirements as stipulated in Law Number 11 of 2008 concerning Information and Electronic Transactions.

Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency.

1. Resource

The resources referred to in this research are the resources owned by the implementing apparatus in the process of procuring government goods/services through E-Purchasing or electronic

catalogs. resources have an important role in the implementation of an activity or policy. The resources in question are (a) relatively sufficient number of staff and have the expertise and skills to implement the policy (b) adequate or relevant information for implementation purposes

(c) support from the environment for successful implementation (d) The authority possessed to implement policies and (e) other facilities (such as: buildings, equipment, land, and equipment)[14].

Based on the statements or results of interviews from some of the informants mentioned above and in accordance with the observations of the researchers, it shows that the Determinants of the Process of Procurement of

Government Goods/Services Through the System *E-Purchasing* in the Gorontalo Regency environment which is seen from the resource factor that does not support the implementation of the task. This happens because the competence of the implementing apparatus is not in accordance with their field, and training related to the tasks they carry out, especially the procurement of goods/services through the E-Purchasing System, has never been followed, and the number of employees is still lacking so that it can hinder the implementation of the task of procurement of goods/government services through the E-Purchasing System in the Gorontalo Regency environment.

2. Communication

The communication referred to in this study is the communication of the implementing apparatus in carrying out their duties, including in the implementation of the tasks of the

procurement of goods/services, especially the procurement of government goods/services through the E-Purchasing System in the Gorontalo Regency environment. Communication is the process of delivering information from the communicator to the communicant.

Based on the statements or results of interviews from some of the informants mentioned above and in accordance with the observations of the researchers, it shows that the Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System in the Gorontalo Regency environment which is seen from the communication factor does not support the implementation of the task. This happens because the communication between the implementing apparatus in charge of the procurement process of goods/services through the E-Purchasing System is still lacking, so that the impact on the implementation of the goods/services procurement process through the E-Purchasing system does not meet expectations. For this reason, so that the process of procuring goods/services through the E-Purchasing system in Gorontalo Regency goes according to plan, it is highly expected that there will be a conducive communication between the implementing apparatus.

3. Bureaucratic Structure

The bureaucratic structure referred to in this study is the bureaucratic structure.

related to the applicable procedures in carrying out tasks, including in carrying out the tasks of the procurement process for goods/services, especially the procurement of government goods/services through the E-

Purchasing System in the Gorontalo Regency environment. The bureaucratic structure has a significant influence on the implementation of policies, because the clarity of the bureaucratic structure will have implications for the systems, mechanisms, and procedures that must be followed by the implementing apparatus.

Based on the statements or interviews from some of the informants mentioned above, and in accordance with the observations of the researchers, it shows that the Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency as seen from the bureaucratic structure factor do not support the implementation of tasks. This happens because the procurement of goods/services through the E-Purchasing system in the Gorontalo Regency environment so far still seems slow and convoluted and often experiences obstacles, the obstacle faced by the implementing apparatus is when purchasing goods through the E-Purchasing system, where procurement goods through E-Purchasing not all goods are available, so the work unit through the PPK and the Procurement Officer (PP) carry out other mechanisms or procedures, what has been done so far is a tender, so that the time for conducting a tender is often limited, so the committee submits an addendum or an extension of time, this obstacle often occurs in the process of procuring goods/services through the E-Purchasing system in Gorontalo Regency. Related to the above, the researcher conducted a document study on the Regulation of the Head of LKPP Number 2 of 2011 concerning the First Amendment to the Regulation of the Head of LKPP Number 6 of 2010

concerning Standards for Procurement of Government Goods/Services (Standard Bidding Document).

4. Disposition/Attitude

The disposition/attitude referred to in this study is the attitude or commitment of the implementing apparatus in carrying out the tasks of the procurement process for goods/services, especially the procurement of government goods/services through the E-Purchasing System in Gorontalo Regency. Disposition is "the willingness, desire, and tendency of policy actors to carry out the policy seriously so that what is the goal of the policy can be realized.

Based on the statements or results of interviews from some of the informants mentioned above, and in accordance with the observations of the researchers, it shows that the Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System in the Gorontalo Regency environment, which are seen from the disposition/attitude factor, do not support the implementation of the task. This happens because the implementing apparatus in understanding an implementation guideline or existing rules is very slow, and does not dare to do it immediately, besides that the implementing apparatus often wants to quickly procure goods which is not realized, because it is caused by the unavailability of some of the goods needed by the work unit through E-Purchasing system so that this condition hampers the process of procuring goods/services through E-Purchasing in Gorontalo Regency.

DISCUSSION

Analysis of the Procurement Process of

Government Goods/Services Through the E-Purchasing System in Gorontalo Regency

The description of the research results that have been described above regarding the Analysis of the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency which is seen from the aspects of transparency, integrity, and accountability has not been optimally carried out.

The aspect of transparency is one of the sub-focuses discussed in this research, transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, as well as the results achieved. The results of the study indicate that the Government's Goods/Services Procurement Process Through the E-Purchasing System seen from the aspect of transparency is still lacking. This happens because the procurement of goods/services at the time of purchasing goods through electronic catalogs is not notified in advance of the cost of shipping goods. So this condition causes the work unit to cancel the purchase. In addition to the cancellation of the purchase of goods, there are also several work units that revise the budget to accommodate the shipping costs, so that the purchased goods can be sent to each work unit. This result is in line with or consistent with what was stated by experts who said that transparency is one of the fundamental aspects for the realization of good governance [15]. Transparency is very important for the implementation of government functions in carrying out the mandate of the people. Given that the government currently has the authority to make various important decisions that affect many people, the government must provide complete information about what

is being done. With transparency, lies are hard to hide.

The aspect of integrity is one of the sub-focuses discussed in this study, integrity is considered as honesty and truthfulness or the accuracy of one's actions. Integrity is also said to be consistent and unwavering in upholding noble values and belief in carrying out tasks. The results of the study indicate that the Government's Goods/Services Procurement Process Through the E-Purchasing System seen from the aspect of integrity is still low, because in the implementation of the goods/services procurement process through the E-Purchasing System there are still implementing officials who do things that are outside of the provisions stipulated in the E-Purchasing System. applicable, such as not using electronic catalogs as a standard in setting prices, so that the implementing officials sometimes raise prices/costs of their own volition in the hope that there will be a difference from the price of the goods. Whereas implementing officials should use E-Purchasing or electronic catalogs as a guide in the procurement of goods/services, so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so that there will be no budget revisions, and slow the process of procuring goods through E-Purchasing or electronic catalogs. Integrity is a person's effort to become a whole person even though in every part of him is different. Integrity is also defined as a person who always works well and always carries out his duties according to what he had previously planned Whereas implementing official Integrity is a person's effort to become a whole person even though in every part of him is different. Integrity is also defined as a person who always works well and always carries out his duties

according to what he had previously planned Whereas implementing officials should use E-Purchasing or electronic catalogs as a guide in the procurement of goods/services, so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so that there will be no budget revisions, and slow the process of procuring goods through E-Purchasing or electronic catalogs. Integrity is a person's effort to become a whole person even though in every part of him is different. Integrity is also defined as a person who always works well and always carries out his duties according to what he had previously planned so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so that there will be no budget revisions, and the slow process of procurement of goods through E-Purchasing or electronic catalogs. Integrity is a person's effort to become a whole person even though in every part of him is different. Integrity is also defined as a person who always works well and always carries out his duties according to what he had previously planned so that there is no difference in the prices in the electronic catalog with the prices in the Budget Plan, so that there will be no budget revisions, and the slow process of procurement of goods through E-Purchasing or electronic catalogs. Integrity is a person's effort to become a whole person even though in every part of him is different. Integrity is also defined as a person who always works well and always carries out his duties according to what he had previously planned[16].. Integrity is closely related to the effectiveness and integrity of a person as a human being. The integrity of ASN employees is measured by honesty, compliance with laws and regulations, the ability to cooperate and serve the community, nation and state. Teguh said that the integrity development

of ASN employees is carried out by managing three factors, namely belief, reasoning power, and moral courage.

The aspect of accountability is one of the sub-focuses discussed in this research, the accountability referred to in this study is a form of obligation for the provider of the implementation of activities to be able to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as accountability for the results of their work. The results showed that the Government Procurement Process of Goods/Services Through the E-Purchasing System in Gorontalo Regency seen from the aspect of accountability was still low, because the implementing apparatus both PPK and Procurement Officers often experienced delays and difficulties in being accountable for the procurement of goods/services through E-Purchasing or electronic catalog. Because the available items needed by the work unit on the electronic catalog list are limited. So that KDP sometimes procures goods/services through other mechanisms, such as tenders or direct procurement. From the results of research on the process of procurement of government goods/ services in theGorontalo Regency environment, it is notin accordance with what is seen from the aspect of transparency, integrity, and accountability.

Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency.

The results showed that the Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System which was seen from the bureaucratic structure factor did not support the implementation of tasks, because the procurement of goods/services through the E-Purchasing system in Gorontalo Regency so far still

seems slow to buy. -convoluted and often encounter obstacles, the obstacle faced by the implementing apparatus is when purchasing goods through the E-Purchasing system, where the procurement of goods through E-Purchasing is not all available, so the work unit through PPK and Procurement Officials (PP) carry out a mechanism or other procedures, which have been carried out so far are tenders, so that often the time for conducting tenders is limited, so the committee proposes an addendum or an extension of time. This obstacle often occurs in the process of procuring goods/services through the E-Purchasing system in Gorontalo Regency.

Disposition/attitude is a factor discussed in the research. Disposition/attitude in question is the attitude or commitment of the implementing apparatus in carrying out the tasks of the procurement process for goods/services, especially the procurement of government goods/ services through the E-Purchasing System. The results of the study indicate that the Determinants of the Government's Goods/Services Procurement Process Through the E-Purchasing System seen from the disposition/attitude factor do not support the implementation of tasks, because the implementing apparatus in understanding an implementation guide or existing rules is very slow, and does not dare to do it immediately, besides that the implementing apparatus often has the desire to quickly procure goods, it is not realized,

CONCLUSION

The Government's Goods/Services Procurement Process Through the E-Purchasing System in Gorontalo Regency seen from the aspect of transparency is still lacking, integrity is still low and accountability is still low, these conditions have an impact on the stages or process of Procurement of Government Goods/

Services Through the E-Purchasing System or catalog electronics are less effective.

The factors that determine the Government's Goods/Services Procurement Process Through the E-Purchasing System in the Gorontalo Regency environment include low resources, lack of transparency, bureaucratic structure is still slow and complicated, disposition/attitude is still low, so it does not support the Procurement Process Government Goods/Services Through the E-Purchasing System.

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