



Inspector at supervision role on Efectification of the Procurement of Province of North Sulawesi Province Goods and Services

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ABSTRACT: *This paper examines the role of inspectorate oversight on the effectiveness of planning for procurement of goods and services of the North Sulawesi provincial government. The essence of this paper aims to find out what the role of the Inspectorate is in the supervision of planning for procurement of goods and services of the North Sulawesi provincial government. The methodology used in this study is qualitative. Techniques and procedures for collecting data through in-depth interviews with a number of informants. Activities in the analysis include data reduction (data reduction), presenting data (data display), and drawing conclusions and verification (conclusion drawing / verification). The results of this study indicate that the Inspectorate is quite maximal in carrying out supervision of planning the procurement of goods and services in the regional apparatus, but indeed until now the planning on regional equipment has not been fully in accordance with the applicable rules. The implementation of planning for the procurement of goods and services has not been in accordance with the rules because it has not implemented eight stages as stipulated in the general guidelines for planning the procurement of goods / services of the government. The stages that are generally carried out by the device are only identification of goods / service's needs, preparation of work plans for the regional budget and announcements of general procurement plans (via the LPSE website).*

KEYWORDS: *Supervision, Planning, Goods / Services.*

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I. PRELIMINARY

The success or failure of the management of procurement of goods and services in the regional apparatus cannot be separated from the supervisory role carried out by the Inspectorate. Supervision from the Inspectorate is one of the important things in order to reduce the ineffectiveness of the procurement of goods and services in the regional apparatus. This is because the ineffectiveness of the procurement of goods and services can result in corruption, collusion and nepotism which can harm state finances.

Corruption that occurs in the procurement of goods and services, whether carried out by parties who provide jobs in this case the government or by the providers, shows that the process of procuring goods and services generally is still not effective. Basically effectiveness is a measurement of the level of success of an organization, activity, or program in achieving its stated objectives. In addition, effectiveness is a measurement of achievement of goals that can be measured by comparing the objectives that have been determined with the results achieved, so that it can be seen that the results of work can be said to be effective (Satrias, 2011). Sopian (2014) also presents weaknesses / problems related to the planning and implementation of the procurement of goods / services as follows: at the planning stage work plans and budgets of ministries and agencies (RKA-KL) are found which contain goods procurement plans that are not in line with the priorities of agency needs. At the stage of procurement implementation in each agency the procurement weaknesses can be seen from the non-implementation of a procurement strategy that uses bargaining power (power-training) of institutions to suppliers.

If seen from the opinion of the Republic of Indonesia National Audit Agency (BPK) North Sulawesi Representative, the North Sulawesi Provincial Government is still facing problems, especially in the procurement sector of government goods and services. This can be seen in the 2013 report on the supervision of

state financial accountability in North Sulawesi. The BPK provided fair opinions with the exception of the North Sulawesi Provincial Government balance sheet as of December 31, 2013. WTP opinion from the BPK has not been obtained due to weaknesses in the internal control system, regional property in an orderly manner, inadequate implementation of the procurement of goods and services with applicable provisions, presentation of financial statements that are not yet in accordance with government accounting standards (SAP), weaknesses in the financial report preparation system, and inadequate competency of financial management HR in local governments. The BPK then gave an unqualified opinion on North Sulawesi Provincial LKPD 2014 Budget Year, but this does not mean the North Sulawesi Provincial Government has been free of findings. Even though I have obtained a WTP opinion but there are still 31 (thirty one) findings. 12 (twelve) findings were weaknesses in the design and implementation of the internal control system, and 19 (nineteen) findings related to compliance with legislation.

The purpose of the study was to determine the role of supervision of the inspectorate on the effectiveness of planning procurement of goods and services of the North Sulawesi provincial government.

II. LITERATURE REVIEW

Inspectorate Oversight

Supervision is an activity to assess a de facto implementation of duties, while the purpose of supervision is only limited to matching whether the activities carried out are in accordance with previously set benchmarks (Sirajuddin et al, 2012). According to Terry (2006), supervision is a management function that is closely related to achieving organizational goals, so supervision in any organization is absolutely necessary. In order to achieve the objectives of the organization, including the state as the largest power organization should carry out management functions which consist of: planning (planning), organizing (organizing), encouragement (actuating), and control (controlling). According to him, supervision as an effort to control bureaucracy or organization must be carried out properly, because: "If it is not implemented, sooner or later it will result in the death / destruction of an organization or the bureaucracy itself"

The function of supervision according to Hanif, (2007) is:

1. To assess whether management control has been sufficient and implemented effectively.
 2. To assess whether the report produced has accurately described the actual activities.
 3. To assess whether each unit has carried out policies and procedures that are its responsibility.
 4. To examine whether the activities have been carried out efficiently.
 5. To examine whether the activities have been carried out effectively, namely achieving the stated goals
- Yulika (2015) provides an explanation regarding the role of the Inspectorate in overseeing the procurement of goods/services. The purpose of supervision of the Inspectorate is:
1. Planning Phase: to provide confidence that the budget for PBJ has been accommodated and has a clear legal basis.
 2. Preparation Phase Implementation: to provide advice and input in meetings preparation for the implementation of work, provide advice on the implementation of work, especially the handling of delays in the implementation of work, provide advice and solutions to jobs that have the potential to break contracts or contracts that are extended or extended past the budget year involved in publishing Perwako No.59 Years of Extension of Time that passes the fiscal year.
 3. Procurement Process Phase: to carry out checks and provide answers / suggestions for complaints or objections to the process of procurement of goods and services delivered by construction service providers or the public, take firm action against contracts that are terminated due to their own negligence (wan achievement) by issuing recommendation letters the implementation of a black list against companies with achievements due to negligence of contractors.

Procurement of Government Goods and Services

Wardiyanto (2012) defines public goods/services as goods whose use is related to the interests of many people, both in groups and in general, while private goods/services are goods that are only used individually or in certain groups. According to Tanesia (2015) the procurement of goods and services means an offer to propose prices and buy jobs for the supply of goods/services.

Definition of procurement/services according to Sutedi (2012), which includes an explanation of the entire process from the start of planning, preparation, licensing, determination of auction winners to the implementation and administrative processes in the procurement of goods, work or services such as technical consulting services, financial consulting services, legal consulting services or other services. Furthermore, according to Marbun (2010) the procurement of goods and services is an effort to get the desired goods and services carried out on the basis of logical and systematic thinking (the system of thought), following applicable norms and ethics, based on standard procurement methods and processes.

Government Goods and Services Procurement Planning

Arsana (2016) argues that the scope of procurement management refers to management functions (planning, organizing, actuating and controlling) in general can be divided into three major stages, namely the preparation stage of procurement of goods/ services, implementation of selection of goods/services providers and implementation of procurement contracts goods / services. At the stage of preparation for the procurement of goods/services the activities carried out are general planning for the procurement of goods/ services including identification of needs, budgeting, packaging of work, and organization of procurement and preparation of work reference frames (KAK). Planning for the procurement of goods/services includes the preparation of technical specifications, preparation of own price estimates (HPS) and draft contracts. Planning the selection of goods/services providers includes a review of general procurement plans, selection of goods/services provider systems, selection of qualification assessment methods, preparation of schedules for the selection of goods/services providers and preparation of goods/services procurement documents.

Rustiadi, et al (2011) states that planning is a process of determining what is to be achieved in the future and determining the steps needed to achieve it. Agabaet in Mutoro et al (2018) revealed that procurement planning is a process used by companies or public institutions to plan purchasing activities for a certain period of time.

III. RESEARCH METHODS

Research Informant

Saroinsong et al (2012) research with a descriptive approach to determining the number of respondents there is no absolute measure. Informants are chosen with the aim of describing a social phenomenon or a particular social problem based on certain considerations so that it is called sampling purpose (purposive sampling). The informants in this study were the Commitment Making Officer (PPK), the Acting Technical Acting Officer (PPTK), Procurement Officials at the Public Works Agency, the Health Office, the National Education Service, the Culture and Tourism Service and the Auditor from the North Sulawesi Provincial Inspectorate.

Research focus

The focus of the research this is the role of supervision of the inspectorate on the effectiveness of planning the procurement of goods and services of the North Sulawesi Provincial Government. Supervision of planning by the Inspectorate regarding whether planning the procurement of goods and services on the device the blood is in conformity with the applicable rules are the rules issued by the Policy Institute for Procurement of Goods / Services concerning the stages in planning the procurement of goods and services, namely: 1) identification of the goods / services; 2) Preparation and stipulation of budgeting plans; 3) Determination of general policies regarding packaging of work; 4) Determination of general policies on how to procure, which includes: Procurement by means of self-management and Procurement using goods / services providers; 5) Determination of general policies regarding organizing procurement; 6) Preparation of the work reference frame (KAK); 7) Compilation of schedules for procurement activities; 8) Announcement of general procurement plans.

Data analysis technique

Miles and Huberman (1984) (in Sugiyono, 2008), suggest that activities in qualitative data analysis are carried out interactively and take place continuously until complete, so that the data is saturated. The size of data saturation is indicated by no new data or information obtained. Activities in the analysis include data reduction, data display, and conclusion drawing / verification.

IV. RESULTS AND DISCUSSION

It can be explained based on the results of in-depth interviews regarding the role of the inspectorate's oversight of the effectiveness of North Sulawesi Provincial Government procurement of goods and services planning, that currently the regional Inspectorate is maximally sufficient in overseeing the procurement of goods / services in the North Sulawesi provincial government.

To be able to answer research questions, a proposition is made, namely with the supervision of the Inspectorate, it will increase the effectiveness of planning goods and services in the regional apparatus. Following are the results of interviews with informants carrying the supervision of the inspectorate on planning the procurement of goods and services for the regional apparatus of the North Sulawesi Province government.

For the implementation of supervision of the Inspectorate on the planning of procurement of goods and services is quite strict, where there is currently an audit that is intended to test whether the implementation of procurement both from planning to implementation is in accordance with the rules or not. But the problem is planning in the regional apparatus, where the planning stage, especially the procurement of goods and services, is carried out simultaneously with the preparation of the RKA-SKPD.

Author: The maximal amount is done in conjunction with the RKA-SKPD means that the step such as identification of needs until the drafting of the LAW has not been carried out?

The stages are generally not carried out, because this is the case, in the preparation of the RKA-SKPD the time is limited, so that it is no longer possible to implement measures such as identification of needs and also the drafting of KAK"(PPK).

If asked about the supervision of the inspectorate on the effectiveness of North Sulawesi Provincial Government procurement of goods and services planning, the answer I can give is that the supervision of the winning inspectorate is good. Supervision of the Inspectorate can be said to be increasingly tight, because almost every two months we are audited by the Institute. However, not all suggestions for improvement from the Inspectorate Examination Team can be immediately followed up. Specifically for procurement planning I honestly say that it is still not directed. As far as I know, if there are budget processes including procurement planning, there must be a process, see from the RPJMD, then the RKPD, Renstra and Renja SKPD. From those documents, we can decide what needs will be held to support the programs and activities in the SKPD. But if according to my observation, with the limited time to prepare the RKA-SKPD, it is not possible to cross-check documents that are supposed to be, so that the planning in particular procurement of goods and services has not fully followed the applicable rules.

Author: What are the consequences if planning is not carried out according to the process that should be?

In my opinion, the procurement of goods and services that are planned not as needed. As a technical implementation officer, of course I am one of the people who understand most about the procurement held at SKPD. If asked whether the procurement of goods and services at the SKPD are all really needed? The answer is relatively true, because of this, there are things that should have been many, but still held from year to year, which is a dilemma here, even though I PPTK knew that the procurement had been held the previous year and was actually not needed, but would not want to still be held, because the budget has been arranged and of course the item will be used later.

Author: according to you, the root of the problem why this did happen?

I think the root of the problem is of course the firmness of the first leader in making decisions about budgeting in the regional apparatus, sometimes due to rushed budgeting so that whatever programs and activities have been arranged, leaders have rarely made corrections, so that such things can occur.

Authors: so at this time there are only stages that are done at SKPD?

For the stages carried out as far as I know, the planning for the procurement of goods and services is in tandem or together with the preparation of the RKA-SKPD "(PPTK).

I think the Regional Inspectorate of North Sulawesi Province has been quite intensive in conducting financial management oversight including the management of procurement of goods and services at the regional level. One of the procurement management in question involves procurement planning. Supervision is carried out because in fact the planning for the procurement of goods and services in the regional apparatus is not maximized. Procurement planning in the regional apparatus can be said to date still not implemented according to stages such as general procurement planning guidelines issued by LKPP. In the guidelines that I read, all planning including the procurement of goods and services must be based on the RPJMD, then the RKPD, SKPD Renstra and Renja, which will then be identified according to program performance indicators which are then identified for goods / services. Identification of these needs must involve each field so that what is indeed a need will be held. But the practice in the field is not the case, what happens is that there are still many regional apparatuses that depend on the planning section to prepare plans for the procurement of goods and services, so that the results of the planning become inaccurate, sometimes not in accordance with what is needed"(Procurement Officer)

If asked how the role of supervision of the inspectorate on the effectiveness of planning for procurement of goods and services of the North Sulawesi Provincial Government, in my opinion the supervision of the inspectorate on the implementation of planning is quite maximal. The Inspectorate has carried out a probity audit and also a financial management audit which all oversees the implementation of the management of goods and services including procurement planning. The Inspectorate has also accompanied the Budget Team in discussing RKA / DPA both with SKPD and with the DPRD. The function and role of the Inspectorate is to provide advice and input, in the form of recommendations on the results of the previous year's examination, the problem of packaging work and the availability of budget and the suitability of the amount of planning costs, the implementation of supervision in accordance with the provisions. However, the planning for the procurement of goods and services in regional equipment has not been effective enough. First I will explain according to the provisions, and afterwards I will explain what happened in the regional apparatus. According to the provisions of the procurement of procurement steps, namely the first is carried out, namely Identification of Needs guided by the Regional Work Plan. Identification of these needs is done so that the resulting needs plan is in accordance with the concept of performance-based budgeting. Therefore, every procurement of goods should be taken from

the Vision, Mission and Strategy to achieve the goal. Identification of this need is based on real needs which are the number of goods / services needed obtained based on the results of identification of goods / services needs for planned activities that are in the K/L/D/I Renja, reduced by the number of goods / services available / owned and similar / according to the specifications required and fulfill the eligibility requirements. The next step is Preparation and Determination of Budgeting Plans for the procurement of goods / services not only to pay attention to the cost of goods / services themselves, but also to calculate administrative costs and supporting costs for goods / services. This will be held. The next step is the Determination of General Policy on Work Packaging Determination of General Policies on Procurement Procedures the procurement procedures that need to be determined are whether the procurement is carried out by means of self-management or by using providers of goods / services. Next is the Terms of Reference Work Arrangement (KAK), after which the Preparation of Procurement Activities Schedule is carried out. After the above steps are completed, it can be included in the regional budget work plan. The last thing in the planning steps is to announce the general plan for the procurement of goods / services. The steps that I explained above are steps that should be taken, but the reality in the field, the regional apparatus generally have not followed the planning steps in accordance with the applicable provisions. The regional apparatus in general in preparing the new budget work plan is busy to see, whatever procurement will be held in the regional apparatus. In fact, based on my experience, there is an RKA document that has not even been completed even though the time limit for the review by the Inspectorate has been completed. And worse, there are regional devices that can be said to only copy paste "(Auditor).

Based on the results of interviews with the informants, it was found that the North Sulawesi Provincial Inspectorate was already maximal enough in carrying out supervision in the planning of procurement of goods and services in the regional apparatus but indeed until now the planning on regional equipment was not fully in accordance with applicable regulations. The reason is that planning does not follow the steps / flow chart for the preparation of a general procurement plan. At present the planning stages are generally carried out only directly in the formulation of a budget work plan, even if a meeting is held before the preparation of the budget work plan, the proposals given are not all realized, apart from the fact that the proposal is not an urgent procurement necessity but sometimes it is just mere formality.

From Table 1. The summary of the interview results above shows that the stages carried out by the regional apparatus are generally only stages of identification of needs then directly at the stages of preparation of the regional budget work plan (RKA-PD) and announcement of general procurement plans. Differences in planning steps between those that are supposed to be rare and generally carried out by regional authorities are made in Table 1.

Table 1. The difference between planning should be done with the reality that occurs in the Regional Apparatus

Planning that should be according to the rules of the Goods / Services Procurement Policy Agency of the Government of the Republic of Indonesia	Planning carried out by regional equipment	Conclusion
<ol style="list-style-type: none"> 1. Identification of goods / service's needs; 2. Preparation and stipulation of budgeting plans; 3. Determination of general policies regarding packaging work 4. Determination of general policies on how to procure, which includes: <ol style="list-style-type: none"> a. Procurement by self-management; b. Procurement using goods / services providers. 5. Determination of general policies regarding organizing procurement; 6. Preparation of work reference frame (KAK); 7. Compilation of schedules for procurement activities; "Preparation of RKA-SKPD" 8. Announcement of general procurement plans; 	<ol style="list-style-type: none"> 1. Identification of goods / service's needs; 2. "Preparation of RKA PD" 3. Announcement of procurement general plan (via LPSE website) 	<p>The planning that should be carried out has 8 main steps, but what is generally done by regional devices is only 3 steps. Therefore, it can be concluded that the planning for the procurement of goods and services is not carried out in accordance with applicable regulations so that in general the management of goods and services procurement at SKPD has not been effective. The steps to identify goods / services needs are carried out sometimes only in the form of discussion meetings, not supported by official documents regarding the determination of regional equipment needs. The announcement of the general procurement plan is only carried out on the LPSE website, not announced according to the applicable provisions concerning the content, media and place of announcement).</p>

Based on Table 1, it is clear that weaknesses in procurement planning have an impact on the effectiveness of the procurement of goods and services in the regional apparatus. Prominent problems, namely planning does not follow the steps / flow chart for the preparation of general procurement plans, the stages of planning the procurement of goods and services at the regional apparatus are usually carried out together with the preparation of regional device budget work plans (RKA-PD), limited planning time, weak internal control in the regional apparatus, planning that does not involve all parties involved, the apparatus that gives input does not correctly understand the objectives of the regional apparatus, the proposals given are not based on the results of the analysis but only proposals spontaneously, so the proposed proposal is not appropriate with the real needs of regional equipment, the general procurement plan is not announced according to the rules that apply to both the location and the media.

From this research, it is clear that the regional Inspectorate has indeed tried to oversee the implementation of planning for the procurement of goods and services in the regional apparatus. The regional inspectorate has participated in assisting the Budget Team in discussing RKA / DPA both with SKPD and with the DPRD. The function and role of the Inspectorate is to provide advice and input, in the form of recommendations on the results of the previous year's examination, the problem of packaging work and the availability of budget and the suitability of the amount of planning costs, the implementation of supervision in accordance with the provisions.

The supervision carried out by the inspectorate is indeed quite maximal, but indeed there are still weaknesses in the implementation of the planning carried out by the regional apparatus. The involvement of each PPTK in each area in the regional apparatus is actually one of the keys to success of the programs and activities that will be carried out by the regional apparatus in the following year, but the various problems that arise cause ultimately the apparatus which should be the key to budgeting, it turned out that it was not involved, the problem was due to the short time in preparing the planning documents so that not all competent apparatus were involved and only those involved in the planning section were involved. The next problem is when the preparation of budget documents is sometimes very short, only two to three weeks of preparation must be completed and must be immediately submitted to the RKA-PD review team, this is the reason why the technical executing activities of each field are not involved in the process planning and those who become budget compilers only in the field of planning. Even though the apparatus which is the planning compiler does not know exactly what is really needed to support the achievement of the objectives in the programs and activities in the regional apparatus. The fact that there is currently a regional apparatus, to facilitate budget preparation, is that the regional apparatus only copy paste from the previous year's budget, so that the programs and activities that will be carried out in the following fiscal year are no longer on target.

The research conducted by Alfian (2015) explains the modus operandi of SKPD in committing fraud when implementing goods and services planning, namely 1) planning not in accordance with real needs; 2) planning tailored to the wishes of certain parties; 3) goods / services lead to one particular partner capability; 4) the existence of bribes for politicians and kickback money included in the planning; 5) planning postponed its approval so that direct appointment can be made. The five modus operandi that are often carried out have violated Law No. 31 of 1999 jo. Law Number 20 Year 2001 concerning Corruption, namely in Articles 2, 3 and 12 letters i.

Other problems in the implementation of service goods procurement planning are commonly found, namely the authorized apparatus does not carry out market price surveys again before compiling their own estimated prices, most officials assume that the prices listed in the budget implementation document are a benchmark for the estimated price (HPS), whereas prices in HPS generally only refer to the standardization of the unit price of goods set at the standard input costs authorized by the Governor. Various reasons were stated why market price surveys were not carried out including time constraints, budget constraints and limited personnel. As a result that can occur if the procurement of goods and services is held without a market price survey, namely the occurrence of expensive procurement prices. Another problem is that there are times when the apparatus has cooperated with the provider or the term conspire with the provider, so pricing at the HPS is based on the price proposed by the provider, because there is no market price survey, sometimes after inspection by the Inspectorate or the Audit Board, there were many procurement-procurement that experienced price overruns. In addition to the above, there are times when the apparatus assigned to arrange the HPS is negligent in researching or differentiating the prices of manufactured goods, distributor prices and market prices.

This is in line with the research conducted by Alfian (2015), at the stage of self-estimating price calculation (HPS), the modus operandi that is often carried out is that the HPS is prepared by prospective suppliers of goods/services, so that procurement prices are adjusted to the desires of goods/services providers, in addition to the engineering (markup) coefficients and types of components needed to form the unit price of sub-types of work, then the engineering (markup) volume of sub-types of work, especially for types of lump sum contracts and HPS is not compiled based on valid data. The four modus operandi that are often carried out

have violated Law No. 31 of 1999 jo.Law Number 20 Year 2001 concerning Corruption, namely in Articles 2 and 3.

Furthermore, the planning stage has not been fully implemented by the regional apparatus, namely the announcement of the general procurement plan. Announcement of general procurement plans carried out by regional apparatus only for jobs whose value is above Rp.200,000,000, - while for jobs under Rp.200,000,000, - and has not been fully announced. Overall the announcement of the RUP has not been carried out in accordance with the provisions of the location of the announcement. There are so many reasons why regional devices have not announced according to the minimum requirements of location / media including funding, but according to the requirements it can also be posted on the bulletin board in the regional apparatus, but such easy requirements cannot be realized by regional authorities. The impact of not being announced in accordance with the minimum location/media requirements, namely the practice of collusion and nepotism in the regional apparatus will continue as only certain companies know about work-specific work packages under 200 million.

Hartoyo (2015) explained that of the thousands of government procurement of goods/ services through the APBN/APBD, half of the budget users could be ascertained without making RUP announcements on the K/L/D/I website. Some of the problems that arise in the field 1) the existing RUP guidelines are considered too complex; 2) on the other hand, there are also obstacles where in Presidential Regulation No. 70/2012 regarding the second amendment to Presidential Regulation Number 54/2010 concerning procurement of government goods / services it is stated that the auction is not permitted before the budget is approved; 3) Another obstacle faced is in the Minister of Home Affairs Regulation Number 21 Year 2011 concerning the Second Amendment to Minister of Home Affairs Regulation Number 13 of 2006 concerning regional financial management guidelines, namely PA / KPA still being appointed every year, so that the auction will be problematic first; 4) There is no relationship between the RUP application and LPSE, so packages that have not been announced by the RUP can still be auctioned / meant that they should need updates / updates on packages that have been announced and those that have not been made so that they do not cause multiple interpretations to the providers goods / services.

V. COVER

Conclusion

From the results of the study, it was concluded that the Inspectorate was maximal enough in carrying out the supervision of planning the procurement of goods and services in the regional apparatus, but indeed until now the planning on regional equipment was not fully in accordance with the applicable rules. The implementation of planning for the procurement of goods and services has not been in accordance with the rules because it has not implemented eight stages as stipulated in the general guidelines for planning the procurement of goods / services of the government. The stages that are generally carried out by the device are only identification of goods / service's needs, preparation of work plans for the regional budget and announcements of general procurement plans (via the LPSE website).

Suggestion

From the results of this study suggest that local governments need to create a special team consisting of Government Internal Supervisory Apparatus (APIP) that will soon be tasked be consulted for officials managing the procurement of goods and services in the device area so if they run into problems they can consult specifically with this team, which later this team will be the mediator for officials managing the procurement of goods and services in the regional apparatus both with the head of the regional apparatus and the implementing party for the procurement of goods and services. As well as to reduce the impact due to ineffective procurement management especially specifically planning, the need for a special audit from the Regional Inspectorate Team of North Sulawesi Province concerns the compliance of regional authorities with the implementation of planning in accordance with applicable regulations.

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