

Implementation of Goods and Services Procurement through E-Purchasing at the Ujung Menteng Urban Village Office Working Unit

Novita Widianingsih, Vina Arnita

Jurusan Akuntansi, Fakultas Ekonomi

Accounting, Faculty of Economy

Accounting Tutor of the Faculty of Economy and Lecturer at Universitas Terbuka

novitawidianingsih@gmail.com

ABSTRACT

With the enactment of the e-purchasing system in the expenditure of goods and services by the Government Institutions Province of Special Region of Jakarta, a few e-purchasing users are still confused on how-to-use the application, particularly at the Urban Village of Ujung Menteng Working Unit. One of the causes is a lack of training and guidance information on using the application. The purpose of this research is to inform the readers on how the system and procedures in realizing expenditure on goods and services through e-purchasing application. The method used in this research is qualitative descriptive. The result of this research is that the implementation of the e-purchasing application at the Ujung Menteng Village Office Working Unit is running well. Thus, the expense of goods and services in the running year becomes more effective and efficient under expectations.

Keywords: *e-catalog, e-purchasing, goods and services procurement*

INTRODUCTION

In this current era, gradually, the role of technology is immense and indispensable for humans. Almost all people feel the benefits of technological advances. The existence of technology gives ease in human life, for instance, in creating the opportunity for people to conduct online transactions between sellers and consumers. The benefits felt by consumers from online transactions include the consumers do not need to go outside for shopping. Some other benefits are it is easier, saves more time, and consumers can also get informed of the most updated price.

Through online settings, various goods can be obtained easily, for instance, foods, clothes, medicines, households, and many others. Beyond that, services can also be reached online, such as air conditioning washing services, transportation services, food purchase services, and other services. Online trading transactions can be carried out by individuals, private companies, or even the

government. In online transactions, the regional boundary is not an issue, which in the implementation, is supported by goods delivery services or couriers.

Now, this technological development is applied by the Provincial Government of the Special Region of Jakarta in carrying out expenses on goods and services with the e-purchasing system. Based on Presidential Regulation Number 12 of 2021, what is meant by the electronic purchase of goods and services is a way of purchasing goods and services using an online store application or electronic catalog.

The reason behind this e-purchasing system is to raise the value of transparency, efficiency, effectivity, and accountability of the expenditure of goods and services at the Urban Village of Ujung Menteng Working Unit. Besides, the e-purchasing system hopefully can help the government tackle the issue of corruption, collusion, and nepotism. However, the implementation of goods and services expenditure through e-purchasing is not free from obstacles. Among these obstacles is the lack of information or knowledge received about how to use the application by users. At the beginning of using the e-purchasing application, users feel confused and hesitant in advancing the process. Thus, it becomes ineffective and efficient.

The objectives of this paper are (1) understanding the flow of the process in implementing goods and services expenditure at the Urban Village of Ujung Menteng Working Unit through e-purchasing through e-purchasing, (2) knowing the constraints in implementing the goods and services procurement by using e-purchasing.

LITERATURE REVIEW

1. Implementation

Based on Big Indonesian Dictionary (KBBI), implementation means the application of a predetermined plan, agreement, or responsibility. Another definition of implementation is an action that must be carried out based on the entire plan both from the initial plan to the final plan so that the previously agreed target can be achieved optimally.

According to experts, Prof. Tachjan stated that the meaning of implementation is an activity that takes place after the policy is determined. Thus, the concept of implementation is the application of a policy or regulation related to a predetermined goal for the leverage of the organization.

2. E-Purchasing

One of the regulations governing the procurement of goods and services is Presidential Regulation Number 12 of 2021 concerning Amendments to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods and Services. Presidential Regulation Number 12 of 2021 states that electronic purchasing, in other words E-purchasing, is a way of purchasing goods and services through online stores or electronic

catalog systems. There are three types of electronic catalogues, namely sectoral electronic catalogues, national electronic catalogues, and local electronic catalogues. The electronic catalog contains information including (1) a list of products or services, (2) types of products and services, (3) technical specifications, (4) Domestic Component Level, (5) domestic products, (6) SNI products, (7) environmentally friendly products, (8) country of origin, (9) prices of goods and services, (10) providers, (11) and other information related to goods and services.

Meanwhile, the definition of an online shop mentioned in the Presidential Regulation Number 12 of 2021 is an application system that gives the facility to buy goods and services through electronic systems and online retail applications. One of the officials from Government Procurement Policy Agency or known as LKPP, Mudji Santoso argues on his personal website that there are several advantages of using an electronic catalog or e-purchasing:

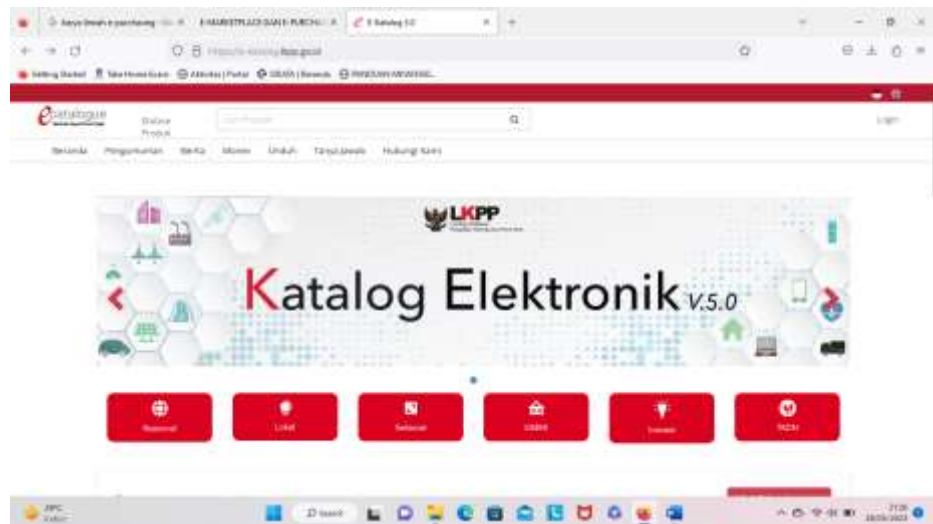
- a. The government is easier to carry out procurement according to the needs of their respective agencies.
 - b. Technical specifications and basic price references are already available so there is no need to make technical specifications.
 - c. The draft procurement contract is already available in the e-catalog application system so that the number of document usage is reduced unlike the use of procurement documents that are not through e-purchasing.
 - d. Avoid employees in legal problems because there is an underlying legal protection in the implementation of e-purchasing.
 - e. All transactions through e-purchasing are recorder in the system
 - f. Open the opportunity for company to widen their networks to the consument.
 - g. Work units in carrying out goods and services expenditures are more efficient and effective.
 - h. Creating a sense of public trust in the use of the budget because it is more transparent.
 - i. Eases the government's budget absorption in the current year.
3. E-Catalog (Electronic Catalog)

An online expenditure application for buying and selling goods and services developed by LKPP (Government Procurement Policy Agency) is called an e-catalog. This website contains various types of products required by the government, both central and local governments. Providers or ASN employees only need to access the application with the address <https://katalog.lkpp.go.id/> by using a computer or mobile phone (smartphone) that has an internet network.

There are three types of e-catalogues: national electronic catalog (created by LKPP), sectoral electronic catalog (created by ministries or national institutions), and local electronic catalog (created by sub-national government).

a. Price bargaining

The government as the buyer can bargain the price per product to the provider of goods and services while still considering the burden of shipping goods and installation costs,



the

number of items ordered, and the number of stock items available. At the same time, the Government (PPK or PP) can compare the prices listed in the application with other sources as a basis for price bargaining. Matters that need to be observed in preparing price references include:(1) selecting the goods with the best prices contained in the system, (2) looking for comparative prices outside the application, and (3) looking for official unit price information announced by the Ministry (if available). However, price bargaining cannot achieve the deal if the price of the product listed in the e-catalog is in a fixed condition.

b. Mini Competition

The definition of mini competition is a process of expenditure of goods and services by carried out for at least 2 providers who have identical products. The aim is to be obtaining the best value to get maximum price efficiency and PPK / PP can find out which providers can provide the best service or offer.

c. Competitive Catalog

Providers can offer data or products and information in the form of basic components and then compete through the e-catalog system.

RESEARCH METHOD

The method that is used in this paper is the qualitative observative and content analysis by focusing the observation that can produce a more complete and comprehensive study of the fact. The author collects the data, processes it, and interprets it to provide and get correct and precise information in answering the existing problems. The author also collects primary data such as cost budgeting, services memorandum from the technical activity officer (PPTK) to commitment making official (PPK), procurement request letter from PPK to the goods and services procurement official (PPBJ), order letter and official note. The author also does direct observation of the PPBJ and PPK to know the process of expensing goods and services through e-purchasing along with the report. To support the goals, the author also collected the policies related to goods and services expenditure through the e-purchasing system in the scope of the provincial government of the Special Region of Jakarta.

In the process of analyzing data, the author examines the stages of implementing goods and services expenditure with e-purchasing that has been carried out by PPBJ or PPK. That way, the author knows the process of purchasing goods/services with e-purchasing in Ujung Menteng Village, Cakung District, East Jakarta Administrative City.

RESULTS AND ANALYSIS

The procurement of goods and services means an activity that aims to purchase goods or services by government agencies in the running fiscal year, starting from the budget planning stage until the completion of the activity. The planning stage of a budget requirement for the year of a government agency is usually carried out in the previous year until the APBN or APBD for the running year is set.

Referring to the Presidential Regulation Number 12 of 2021, procurement of goods and services is the purchase of goods and services by Ministries or Institutions or Regional Apparatus financed by the state which begins with the introduction and categorization of needs, up to the handover of ordered goods and services. In purchasing goods and services to run well, it is necessary to pay attention to the principles of procurement, including (1) procurement is carried out based on needs and following procedures (2) procurement executors must comply with applicable norms (3) implementers follow all applicable methods and processes. Following up on this, the provincial government of the Special Region of Jakarta has decided to purchase goods and services using e-purchasing.

As a result of the observation with PPBJ or PPK of the Ujung Menteng Urban Village Office Working Unit, the procurement of goods and services there is already using an online system (e-purchasing) since the beginning of 2023, though at the first stage, the use of this application still confusing some users. However, with the training organized by LKPP and the availability of

information on how to use e-purchasing on the LKPP website, users gradually understood how to use this application. In addition, the use of e-purchasing applications for goods and services expenditure has a legal protection by the state. The use of this application can also minimize abuse of authority or corruption in the Ujung Menteng Urban Village Office Working Unit, especially as regulated in the Circular Letter of the Corruption Eradication Commission of the Republic of Indonesia Number 14 of 2022 concerning Prevention of Corruption in the Procurement of Goods and Services through the Implementation of E-Catalog.

In terms of doing expense by using e-purchasing, Ujung Menteng Urban Village Office Working are aligned with the ethics and principles of the goods and services that have been set referring to the Presidential Regulation Number 12 of 2021 Amendment to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods and Services. Meanwhile, regulations regarding e-Purchasing have been outlined in the Regulation of the Government Goods and Services Procurement Policy Agency Number 9 of 2021 concerning Online Stores and Electronic Catalogs.

They also do it efficiently and effectively. The assessment is based on the time consumed. We called it "efficient" because, through the e-purchasing system, the time consumed for procuring goods and services is not taken so much rather than in a conventional way. On the other side, we called it "effective" because this can help supervise the use of the budget, especially procurement of goods and services with the quality determined by the budget plan and technical specifications.

Moreover, in using the application, there are no obstacles, and the application runs well with the support of adequate infrastructure. Technically, the implementation of goods and services expenditure with e-purchasing certainly requires several civil servants (ASN), including ASN who play a direct role in goods and services expenditure. These employees are (1) Procurement Officials (PP), namely ASN who act in carrying out direct procurement, direct appointment and implementing e-purchasing and (2) PPK is an ASN who is given authority by PA / KPA in the use of APBN / APBD in the current fiscal year. Before running e-purchasing in e-catalog system, PPK or PP must do several things below.

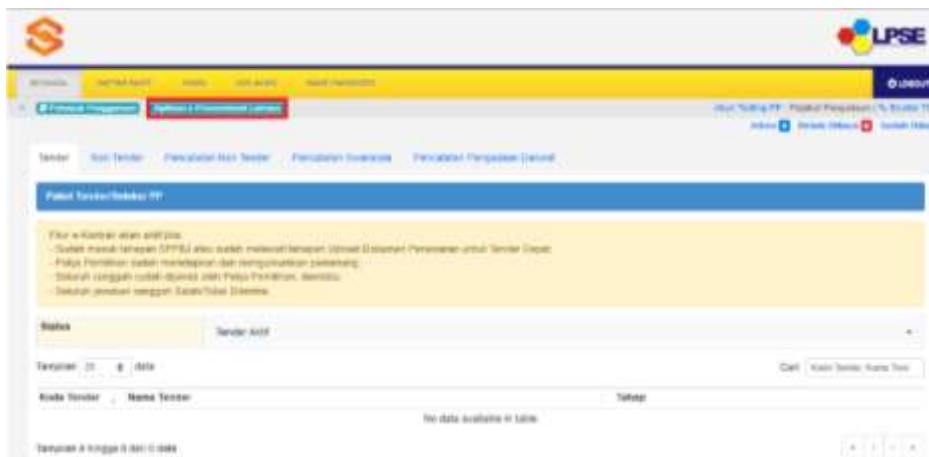
1. Check the status of blacklist the provider
2. Verify provider's data through SIKaP App.
3. Coordinate with the provider regarding technical specifications.

The flow process of procurement of goods and services through e-purchasing:

A. Without Price bargaining

1. Before ordering goods or services, PPK first needs to see the e-catalog and make a procurement letter that contains the technical specifications based on the Budget Used Document (DPA), and then send it to PP. While preparing the technical specification, PPK also needs to mention the brand of goods or services available in the e-catalog.

2. PP orders goods or services aligns with the technical specification received from PPK. The process of ordering can be made through the website of LPSE. <https://lpse.lkpp.go.id/eproc4>
3. Then, in next stage PP send purchase request to the provider. but before that, the RUP data must be pulled first with the aim of ensuring that the procurement of goods and services to be carried out has been published on the sirup website (<https://sirup.lkpp.go.id/sirup/ro/login>)
4. The provider sees the request for goods and services in the e-catalog system then no later than 3 (three) days the provider approves the purchase package. The purchase package approval will be automatically notified to the PP account. The provider will select a distributor or job executor by attaching the Purchase Request Approval.
5. PP receives Purchase Request Approval from the provider and then PP selects PPK in the application, because a PP can serve from several SKPD/UKPD.
6. PPK accesses LPSE and e-purchasing to be able to approve purchase requests, then PPK downloads and tidies up the agreement letter or order letter for the procurement of goods and services available in the system, then PPK signs the agreement letter and uploads a softcopy of the agreement letter or order letter in pdf form to be signed by the provider and uploaded back by the provider into the e-catalog system.



The screenshot displays the e-catalog application interface. At the top, there is a navigation bar with a home icon, a search bar containing 'e-Katalog.Lkpp.go.id/v2', and a plus sign. Below the navigation bar, there is a header section with the logo of the Ministry of Finance and the text 'Katalog Produk'. The main content area shows a table of procurement items with columns for 'Beranda', 'Pengumuman', 'Pilih', 'Survei', 'Paket', 'Data Master', 'Pilih', 'Rata', 'Akses', and 'LH'. The table contains five rows of data, each representing a different procurement item with details such as 'Kategori', 'Subkategori', 'Nama Barang', 'Spesifikasi', 'Tanggal', 'Status', 'Merk', 'Jumlah', 'Unit', and 'Harga'.

Beranda	Pengumuman	Pilih	Survei	Paket	Data Master	Pilih	Rata	Akses	LH
1	PKP-P2004-2024	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	20 April 2024	PKP	PURWOREJO	10
2	PKP-P2004-2024	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	27 April 2024	PKP	PURWOREJO	10
3	PKP-P2004-2024	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	27 April 2024	pejabat pengabdian	PURWOREJO	10
4	PKP-P2004-2024	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	27 April 2024	pejabat pengabdian	PURWOREJO	10
5	PKP-P2004-2024	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	PEKERJAAN PASANGAN KABEL	20 April 2024	pejabat pengabdian	PURWOREJO	10

Figure 4.1. E-Purchasing Appearance

7. The provider sends the ordered package through the distributor no later than the date stated in the order letter. The provider, in this case the distributor, is obliged to provide an update on the delivery status of the goods or services listed on the system.
8. Before receiving an order, the PPK through the PPTK will inspect the goods/services that arrive, to ensure that they are in accordance with the order or not. The reference in the inspection of goods is the technical specification document that was previously made. If the package is damaged or unsuitable, the PPK will submit a replacement request by attaching BAHPB. However, if the order received is in accordance with the order, PPK will confirm receipt of goods to the provider through the system.
9. If the order received is accordance, PPK makes a payment order to the Expenditure Treasurer and the provider issues a receipt or proof of payment that has been scanned for further payment by the expenditure treasurer of Ujung Menteng Urban Village Office Working Unit no later than fifteen working days. Then the payment data must be uploaded into the e-catalog application.

B. Through Price bargaining

Price bargaining is required in doing expense for goods and services with e-purchasing in order to fulfill one of the benefits of e-purchasing, namely to obtain effective and efficient goods and services. The following is the flow in carrying out goods/services expenses through e-purchasing:

1. Before ordering goods and services, PPK first looks at the e-catalog and makes a procurement plan letter in the form of a request for procurement of goods and services along with technical specifications based on the Budget Use Document (DPA) and then

- sends it to PP. When preparing technical specifications, PPK can also mention the brand of goods/services.
2. Procurement Officer (PP) orders goods and services in accordance with the technical specifications received from the PPK. The ordering of goods and services can be done through LPSE with the page <https://lpse.lkpp.go.id/eproc4> .
 3. Then PP sends a purchase request to the provider, but before that, the RUP data must be pulled first with the aim of ensuring that the procurement of goods and services to be carried out has been published on the sirup website (<https://sirup.lkpp.go.id/sirup/ro/login>) using the e-purchasing method.
 4. The supplier sees the request for goods in the e-purchasing system and then submits a price bid to PP. When submitting a bid, the proposed price must not exceed the price stated in the HPS.
 5. If the Provider and PP have agreed to bargain, the provider will choose a distributor or job executor by attaching a Purchase Request Agreement. However, if the agreement price is not reached, PP can cancel the package and can bargain with other providers.
 6. PP receives Purchase Request Approval from the provider and then PP selects PPK in the application, because a PP can serve from several SKPD/UKPD.
 7. PPK accesses LPSE and e-purchasing to be able to approve purchase requests, then PPK downloads and tidies up the agreement letter or order letter for the procurement of goods and services available in the system. The next step, PPK signs the agreement letter and uploads a softcopy of the agreement letter or order letter in pdf form to be signed by the provider and uploaded back by the provider into the e-catalog system.
 8. The provider sends the ordered package through the distributor no later than the date stated in the order letter. The provider, in this case the distributor, is obliged to provide an update on the delivery status of the goods or services listed on the system.
 9. Before receiving an order, the PPK through the PPTK will inspect the goods/services that arrive, to ensure that they are in accordance with the order or not. The reference in the inspection of goods is the technical specification document that was previously made. If the package is damaged or unsuitable, the PPK will submit a replacement request by attaching BAHPB. However, if the order received is in accordance with the order, PPK will confirm receipt of goods to the provider through the system.
 10. If the order received is in accordance, the PPK makes a payment order to the Expenditure Treasurer and the provider issues a receipt or proof of payment that has been scanned for further payment by the expenditure treasurer of Ujung Menteng Urban Village Office Working Unit no later than fifteen working days. Then the payment data must be uploaded into the e-catalog application.

CONCLUSION

Based on the analysis and observations made by the author at the Ujung Menteng Urban Village Office Working Unit, the following conclusions can be drawn:

1. The use of e-purchasing in purchasing goods and services in Ujung Menteng Urban Village Office Working Unit is running well, where the procedures carried out are in accordance with Presidential Regulation Number 12 of 2021. The implementation of the use of this application has also been running since the beginning of 2023.
2. The use of e-purchasing has several benefits that are felt by the Ujung Menteng Village Office Working Unit, including:
 - a. Purchasing goods and services is classified as efficient and effective. This is due to the easiness of operating the application. This leads to saving more time.
 - b. Saving budget, where the price in e-purchasing is lower than in the retail market.
 - c. Accelerate the absorption of budget
3. The accountability report for goods and services expenditure is in accordance with applicable principles, so that it is safer from the risk of fraud from certain individuals.

. With the establishment and implementation of the e-purchasing system in the process of purchasing goods and services, it is hoped that there will be no significant ongoing obstacles when users process the procurement of goods and services, both in terms of internet connection or constraints in using the website. Moreover, it is also necessary to increase the number of providers of goods and services in the e-catalog application so that SKPD/UKPD who will purchase goods and services through e-purchasing have many choices of offers from several providers in the system. And it is hoped that there will be an increase in the type, quantity and quality of the electronic catalog.

Expenses for goods and services through e-purchasing must also be equipped with extra security to protect important data from hackers so that important data is not misused by unauthorized parties. In the e-catalog system, many prices of goods listed are set by unreasonable prices. In addition, it is necessary to check the providers in the e-catalog by LPSE to minimize the existence of fictitious providers. Another thing to note is that if there is a change of civil servants (ASN), it is necessary to conduct retraining on e-purchasing, so that e-purchasing can still run well.

REFERENCE

- Peraturan Presiden Nomor 12 Tahun 2021 tentang Perubahan Peraturan Presiden Nomor 16 Tahun 2018 Tentang Pengadaan Barang dan Jasa Pemerintah. <https://peraturan.bpk.go.id/Home/Details/161828/perpres-no-12-tahun-2021>
- Peraturan Lembaga Nomor 9 Tahun 2021 Tentang Toko Daring Dan Katalog Elektronik Dalam Pengadaan Barang/Jasa Pemerintah. <https://jdih.lkpp.go.id/regulation/peraturan-lkpp/peraturan-lkpp-nomor-9-tahun-2021>
- Surat Edaran Deputi Bidang Monitoring Evaluasi dan Pengembangan Sistem Informasi Nomor 2 Tahun 2021 Tentang Panduan Penyelenggaraan E-Purchasing Katalog Melalui Metode Tawar menawar Harga Bagi Pejabat Pembuat Komitmen dan Pejabat Pengadaan. <https://jdih.lkpp.go.id/regulation/surat-edaran-deputi-ii/surat-edaran-deputi-ii-nomor-2-tahun-2021>
- Keputusan Kepala LKPP Nomor 122 Tahun 2022 tentang Tata Cara Penyelenggaraan Katalog Elektronik. <https://jdih.lkpp.go.id/regulation/keputusan-kepala-lkpp/keputusan-kepala-lkpp-nomor-122-tahun-2022>
- Imam, K., Hardjomuljadi, S., & Amin, M. (2022). Pemilihan Penyedia Pekerjaan Konstruksi Oleh Pengguna Jasa Dengan Metode E-Purchasing Di Dinas Bina Marga Provinsi DKI Jakarta. *Jurnal Konstruksia*, 13(2), 155-168.
- Lestyowati, J. (2018). Analisis Permasalahan E-Purchasing Dalam Pengadaan Barang Dan Jasa Satuan Kerja. *in Simposium Nasional Keuangan Negara*, 1(1), 669–695.
- Yuhanah, Y. & Rohana, O. (2021). Identifikasi Risiko E-Purchasing dalam Aktivitas Pengadaan Barang dan Jasa di Politeknik Negeri Bandung. *Sigma-Mu*, 13(2), 15-22.
- Iqbal, Muhammad. (2020). Pengaruh Pelaksanaan E-Katalog Dalam Pengadaan Barang/Jasa Pemerintah Terhadap UMKM. *Jurnal USM Law*, 3(1), 77-97.
- Dama, Yustinus., Rotinsulu, Tri Oldy., & Walewangko, Een N. (2020). Pengaruh Implementasi E-purchasing, Akses Pasar, dan Persaingan Bisnis Terhadap Prinsip Akuntabel Pengadaan Barang/Jasa Pemerintah. *Jurnal Pembangunan Ekonomi dan Keuangan Daerah*, 21(3), 96-116.
- Kristianto, Ade. (2022). Tawar menawar Harga E-Purchasing Katalog Dalam Pengadaan Barang/Jasa Pemerintah. *Jurnal Pengadaan Barang/Jasa*, 1(1), 53-60.