
Value-for-Money Analysis of Financial Performance at The Faculty of Dentistry, Universitas Padjadjaran

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ABSTRACT

This study aims to evaluate the financial performance of the Faculty of Dentistry at Universitas Padjadjaran using the principles of economy, efficiency, and effectiveness, while also identifying key obstacles and proposing potential solutions. A descriptive qualitative method was employed, incorporating value-for-money analysis through the calculation of economic, efficiency, and effectiveness ratios, complemented by interview data. The analysis utilized financial data from 2020 to 2023, including revenue targets and realizations, as well as expenditure targets and realizations. The results show that the average economic ratio reached 99.04%, indicating high economic efficiency. The average efficiency ratio was 54.91%, categorized as very efficient, while the effectiveness ratio averaged 88.03%, falling within the moderately effective category. Interviews revealed challenges in applying these principles, primarily due to the lack of an integrated information system and limited human resources. Nonetheless, these issues could be addressed by recruiting additional personnel. Overall, the findings suggest that the Faculty of Dentistry at Universitas Padjadjaran has generally succeeded in applying the principles of economy, efficiency, and effectiveness in its financial management.

A. INTRODUCTION

State universities are one of the public organizations managed by the government. Currently, state universities are under the auspices of the Ministry of Higher Education, Science, and Technology of the Republic of Indonesia. Universitas Padjadjaran or Unpad is one of the state universities with legal status in Indonesia under the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia, based on Law of the Republic of Indonesia Number 20 of 2003 concerning the

National Education System and in Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education, Universitas Padjadjaran has the task of organizing the national education system. State Universities with Legal Status have more flexible regulations because they have autonomy in academic, non-academic and organizational management aspects (Maulana, 2014), including financial management. However, financial management must still be accountable because State Universities with Legal Status must be responsible for the success or failure in implementing their goals and objectives.

To achieve the goals and objectives of Universitas Padjadjaran, it is essential to conduct activities effectively and efficiently. In financial accountability for the implementation of activities based on the budget, State Universities with Legal Entities are required to have financial reports prepared in accordance with Financial Accounting Standards, signed by the Chancellor, and submitted to Majelis Wali Amanat (MWA) no later than five working days after the close of the books. The provisions in the legislation serve as one of the benchmarks for managing and accounting for finances, encompassing planning and budgeting, implementation and administration, accountability and reporting, and audits. Non-compliance with laws and regulations can result in sanctions, litigation, or other consequences for entities, which can have material consequences for their financial statements. Compliance with these regulations must also be carried out by the faculties within Universitas Padjadjaran, one of which is the Faculty of Dentistry, Universitas Padjadjaran.

The Faculty of Dentistry is one of the faculties at Universitas Padjadjaran. Since September 1, 1959, the Faculty of Dentistry, Universitas Padjadjaran has produced graduates of dentists and dental specialists who are recognized by the community. In the financial management of the Faculty of Dentistry at Universitas Padjadjaran, we follow the regulations issued by the head office, which are sourced from public funds. Therefore, good, transparent, effective, efficient, and accountable financial management is necessary. The Faculty of Dentistry at Universitas Padjadjaran receives income from public funds, including single tuition fees for students and cooperation. This income will not be fully handed over to the management of the Faculty of Dentistry, Universitas Padjadjaran. However, it will be reduced first for the needs of employee expenses and maintenance managed by the head office (joint cost), then the Faculty of Dentistry, Universitas Padjadjaran will receive information on the amount of budget that the faculty can manage. The budget will be input into *Sistem Informasi Administrasi Terpadu* (SIAT) for Universitas Padjadjaran Planning.

The Faculty of Dentistry at Universitas Padjadjaran, as a public institution under the government, has an obligation to serve the community in the field of education, particularly in dental education. Good governance is a topic that is frequently discussed in the management of public administration today. In implementing good governance, the Faculty of Dentistry, as part of Universitas Padjadjaran, must always support and follow all matters related to Universitas Padjadjaran, including financial management, particularly in the procurement of goods and services. Regulations regarding the procurement of goods and services are stated in the Statute of Universitas Padjadjaran Number 51 of Article 71 and Rector Regulation Number 1 of 2023 concerning Procurement of Goods/Services in the Universitas Padjadjaran Environment, which have the following objectives: 1) Providing best value for money; 2) increasing the efficiency and effectiveness of the use of funds in financing the procurement of goods/services (Utami Ratna Hartanto, 2015).

B. METHOD

This study applies qualitative descriptive method. Qualitative research will go directly to the object, aiming to understand the events related to what is experienced by the object. In this research model, researchers will explore an object (Sugiyono, 2015). One of the characteristics of qualitative research is the difficulty of formulating hypotheses. According to Lexy et al. Qualitative research aims to broaden our understanding of phenomena such as behavior, perception, motivation, and action, both in their entirety and in specific contexts, by employing various naturalistic methods (Lexy & J. Moleong, 2016). Qualitative research is a type of research that engages with the topic being studied to gain an understanding of the problem or phenomenon from the perspective of the researcher. In addition, qualitative methods emphasize aspects of in-depth understanding, namely examining problems on a case-by-case basis. This method posits that the characteristics of a problem will differ from those of another problem (Rusli, 2021). The purpose of this study is to describe how financial performance at the Faculty of Dentistry, Universitas Padjadjaran, is viewed from a value-for-money perspective. To achieve this goal, the author collects and presents data from the Faculty of Dentistry, Universitas Padjadjaran, which includes budget data, expenditures and activity realization. This provides the author with a clear enough picture to analyze and compare existing theories.

In this study, the selection of informants was conducted by identifying characteristics that convey a unique identity and are suitable for the study's purpose. Informants are viewed from various appropriate perspectives. The purpose of this method is to obtain as much information as possible about the events or phenomena being studied. The data collection techniques employed are document studies, interviews, and observations.

Document studies are conducted to provide researchers with an overview from the subject's point of view through printed media created directly by the subject. The data or documents obtained will be reviewed, as they can support the results of interviews and observations, making them more trustworthy or credible. The documents can take various forms, including regulations, policies, letters, photo archives, journals, print and electronic media, and other material (Nasution, 2023).

An interview is an oral questioning used to gather further information or data (Muharto & Ambarita, 2016). Interviews were conducted with informants, including the Vice Dean for Resources and Organization, the Manager of Resources, Planning, and Information, the Planning and Procurement Staff, and the Finance Staff of the Faculty of Dentistry at Universitas Padjadjaran.

Observation is one method for collecting data through sensing and observation (Fiantika et al., 2022). Everything seen, heard, and felt during observation is used to create a report that better describes the phenomena that occur. The observation that will be carried out is a participant observation, where the researcher participates in or joins events or activities at the Faculty of Dentistry, Padjadjaran University, within the scope of the study.

Researchers will measure financial performance based on data obtained using the value-for-money method and then compare the calculation results with the budget realization of the Faculty of Dentistry, Universitas Padjadjaran, from 2020 to 2023. The benchmarks used in this data analysis are:

1. Economic Measurement

Economic measurement has a definition that involves obtaining resources (inputs) with a certain quality and quantity at a lower price (spending less) or a price that is close to the market price.

$$\text{Economic Ratio} = \frac{\text{Budget Realization}}{\text{Budget Target}} \times 100\%$$

Table 1. Economic Criteria

Percentage Measurement	Criteria
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>100%	Economic
85%-100%	Quite Economical
65%-84%	Less Economical
<65%	Uneconomical

Source: (Mahmudi, 2015)

2. Efficiency Measurement

Efficiency, mathematically, is the ratio between input and output. An organization's program or activity is considered efficient if it can produce a certain output with the lowest input or with a certain input that produces the greatest output (spending wisely). The higher the output produced compared to its input, the higher the efficiency. The greater the output obtained compared to its input, the greater the efficiency. The following are methods for measuring efficiency:

$$\text{Efficiency Ratio} = \frac{\text{Budget Expenditure Realization}}{\text{Revenue Realization}} \times 100\%$$

Table 2. Efficiency Criteria

Percentage Measurement	Criteria
<90%	Very Efficient
90%-99%	Efficient
100%	Quite Efficient
>100%	Not Efficient

Source: (Mahmudi, 2015)

3. Measuring Effectiveness

Effectiveness is the relationship between output and objectives, the greater the contribution of output to achieving objectives, the more effective it will be, the following is the formula for measuring effectiveness:

$$\text{Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Revenue Target}} \times 100\%$$

Table 3. Effectiveness Criteria

Percentage Measurement	Criteria
>100%	Effective
85%-99%	Quite Effective
65%-84%	Less Effective
<65%	Not Effective

Source: (Mahmudi, 2015)

The assessment of research data validation lies in the process of researchers going into the field and collecting data, the initial data collected will be analyzed as input for conclusions. To determine the validity of the data, an examination technique is needed, namely data triangulation. Data triangulation is a technique that involves verifying data from multiple sources through different methods and at various times (Wijaya, 2018).

In this study, triangulation of data sources was employed as a data validity technique, where the process of gathering research data was based on various sources, including related documents, field

observation results, interview results, and research documentation (Pradistya, 2021). The data sources in question include notes or recordings of interview results, supporting documents such as revenue target data, revenue realization data, budget target data, and budget realization data, as well as archives from the Faculty of Dentistry related to the topic being studied.

C. RESEARCH FINDING AND DISCUSSION

This Value for Money analysis utilizes data on revenue targets, revenue realization, budget spending targets, and budget spending realization for the Faculty of Dentistry, Universitas Padjadjaran, for the period 2020-2022. It measures financial performance using the Value for Money method, employing economic ratios, efficiency ratios, and effectiveness ratios.

The Economic Ratio is obtained from the data on the realization of the budget and the target budget for the Faculty of Dentistry, Universitas Padjadjaran for 2020-2022 and the results of the calculation of the economic ratio are presented in the following table:

Table 4. Economic Ratio

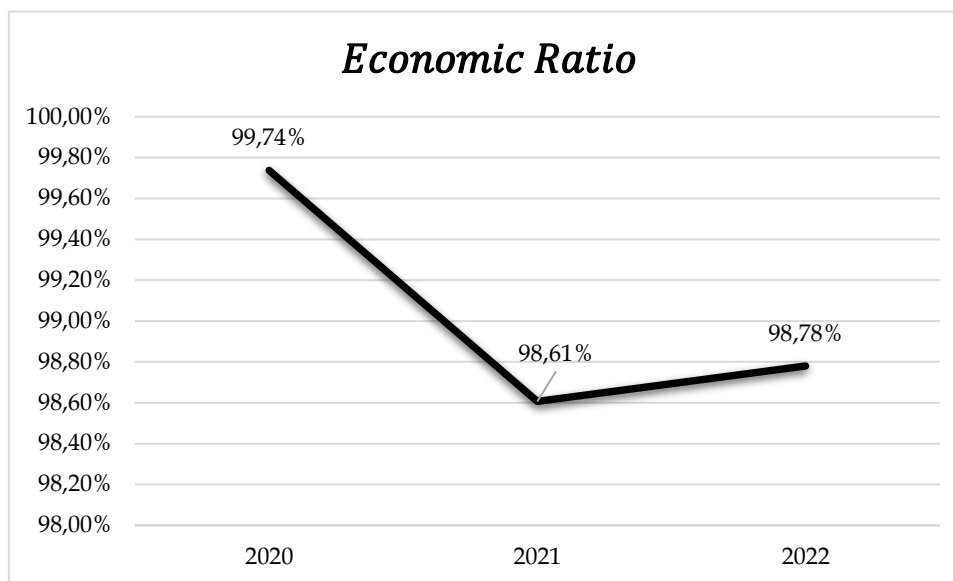
Year	Budget Realization (Rp)	Target Budget (Rp)	Ratio
2020	23,917,604,965	23,980,440,000	99.74%
2021	24,375,309,035	24,719,734,000	98.61%
2022	24,599,714,693	24,903,540,000	98.78%

Source: Processed data, 2023

Based on the table above, the results of the calculation of the economic ratio of the Faculty of Dentistry, Universitas Padjadjaran, measured in the last 3 years, are as follows:

- a. In 2020, the economic ratio was 99.74%, indicating that it is classified as economical, as it falls between 90% and 100%.
- b. In 2021, the economic ratio was 98.61%, indicating that it is classified as economical, as it falls between 90% and 100%.
- c. In 2022, the economic ratio was 98.78%, indicating that it is classified as economical, as it falls between 90% and 100%.

The economic ratio measurement graph for the 2020 to 2022 budget years is as follows:



Graph 1. Economic Ratio Graph of the Faculty of Dentistry, Universitas Padjadjaran 2020-2022

Based on Graph 1, the economic ratio tends to decrease. In 2021, the economic ratio decreased by 1.13% from 2020, but this is still considered economical. In 2022, the ratio rose again by 0.17%. Although the increase was not significant, it showed a positive trend and was classified as economic. This indicates that the Faculty of Dentistry at Universitas Padjadjaran is already efficient in the budget absorption process.

The Efficiency Ratio is obtained from the data on budget realization and revenue realization of the Faculty of Dentistry, Universitas Padjadjaran for 2020-2022 and the results of the efficiency ratio calculation are presented in the following table:

Table 5. Efficiency Ratio

Year	Budget Realization (Rp)	Revenue Realization (Rp)	Ratio
2020	23,917,604,965	41,981,910,000	56.97%
2021	24,375,309,035	41,031,515,000	59.41%
2022	24,599,714,693	50,869,350,000	48.36%

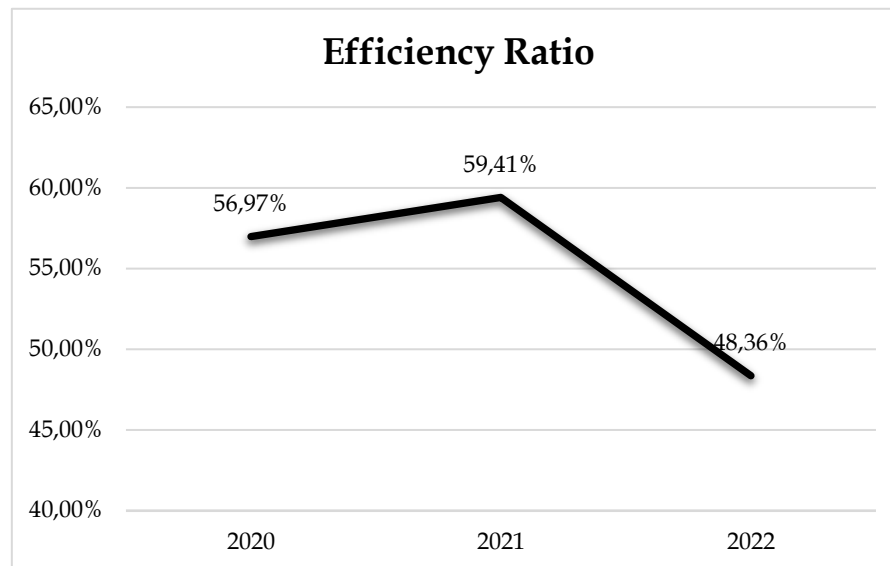
Source: Processed data, 2023

Based on the table of results of the calculation of the efficiency ratio of the Faculty of Dentistry, Universitas Padjadjaran, measured in the last 3 years, are as follows:

- In 2020, the efficiency ratio was 56.97%, indicating that it is classified as very efficient, as it has a value below 90%.
- In 2021, the efficiency was 59.41%, indicating that the efficiency ratio is classified as very efficient, as it has a value below 90%.
- In 2022, the efficiency ratio was 48.36%, indicating that it is classified as very efficient, as it has a value below 90%.

The graph of the efficiency ratio measurement for the 2020 to 2022 budget years is as follows:

Graph 2. Graph of the Efficiency Ratio of the Faculty of Dentistry, Universitas Padjadjaran 2020-2022



Based on Graph 2, it shows fluctuations in the efficiency ratio at the Faculty of Dentistry, Universitas Padjadjaran, from 2020 to 2022. The efficiency ratio for 2020 was 56.97% which can be categorized as very efficient. In 2021, the efficiency ratio increased by 2.44% to 59.41%, and in 2022, it decreased by 11.15% to 48.36%, with an average of 54.91%. This can be categorized as very efficient because it has a value of less than 90%. The budget realization data contained in the efficiency ratio is the budget realization data where the process of purchasing goods or services is carried out directly at the Faculty of Dentistry, Universitas Padjadjaran. Meanwhile, the difference between revenue realization and budget realization is the budget managed or spent directly by Universitas Padjadjaran or the head office including joint cost goods/services expenditure such as internet network costs, electricity, water, application licenses such as Oracle, security personnel, cleaning personnel, experts, public accountants, environmental maintenance, and all general facilities, both educational and office. Meanwhile, the budget realization spent at the Faculty of Dentistry, Universitas Padjadjaran includes employee expenditure budget, routine expenditure budget for educational activities such as equipment capital expenditure, dental consumables, national and international accreditation, honorarium for speakers, honorarium for examiners, educational travel, equipment and building maintenance, student activities, module printing, consumption, other services or rents and all goods or services expenditure directly related to teaching and learning activities. In addition, there is an office budget that includes capital expenditure, consumables, equipment, building maintenance, official travel, printing, and expenditure on goods or services directly related to office activities.

The Effectiveness Ratio is obtained from the data on the realization of revenue and revenue budget of the Faculty of Dentistry, Universitas Padjadjaran for 2020-2022 and the results of the calculation of the effectiveness ratio are presented in the following table:

Table 6. Effectiveness Ratio

Year	Revenue Realization (Rp)	Revenue Target (Rp)	Ratio
2020	41,981,910,000	48,510,960,000	86.54%
2021	41,031,515,000	43,989,315,000	93.28%
2022	50,869,350,000	60,357,050,000	84.28%

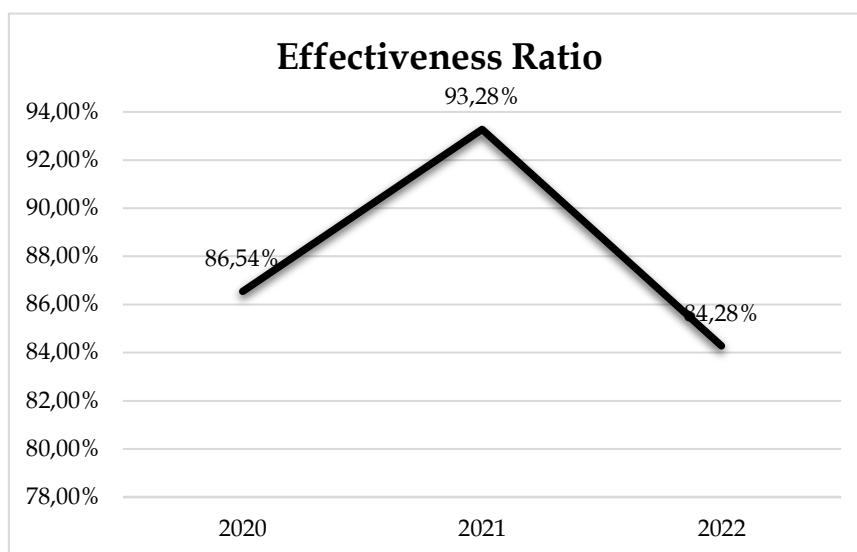
Source: Processed data, 2023

Based on the table of results of the calculation of the effectiveness ratio of the Faculty of Dentistry, Universitas Padjadjaran, measured in 3 years, as follows:

- In 2020, the effectiveness ratio was 86.54%, indicating that it is quite effective, as it falls within the range of 85% to 99%.
- In 2021, the effectiveness ratio was 93.28%, indicating that it is quite effective, as it falls within the range of 85% to 99%.
- In 2022, the effectiveness ratio was 84.28%, whiindicatingat theit less effective be,cas is falls

The value for money performance measurement graph for the effectiveness ratio from the 2020 to 2022 budget years is as follows:

Graph 3. Effectiveness Ratio of the Faculty of Dentistry, Universitas Padjadjaran in 2020-2022



Based on the graph above, it shows that there is a fluctuation in the effectiveness ratio at the Faculty of Dentistry, Universitas Padjadjaran from 2020 to 2022. The effectiveness ratio for 2020 was 86.54%, placing it in the effective category. In 2021, the effectiveness ratio increased by 6.74% to 93.28%, indicating that it fell within the effective category. However, in 2022, there was a significant decrease of 9.00% to 84.28%, resulting in the effectiveness ratio again falling within the effective category.

Government organizations are considered successful if they can generate more revenue than their budget targets and spend less than their expenditure targets. Therefore, it can be said that for the period from 2020 to 2022, the calculation of the financial performance of the Faculty of Dentistry, Universitas Padjadjaran, using the effectiveness ratio is categorized as quite effective. This indicates that the Faculty

of Dentistry at Universitas Padjadjaran has successfully implemented its work program, as the budget realization has nearly reached the predetermined revenue target.

The phenomenon of fluctuation in the effectiveness ratio occurred because, in 2020, there was a COVID-19 pandemic, which ultimately led to an adjustment in the income target in 2021. This was due to the fact that many parents of students applied for tuition relief. Although the effectiveness ratio increased, the amount of income was lower than in the previous year. While in 2022 the effectiveness ratio fell by 9% because the issue of the Covid-2019 Pandemic would be under control, the Faculty of Dentistry, Universitas Padjadjaran raised the income target again along with the opening of international classes for the Undergraduate Dentistry Study Program, but the target was not achieved because international class registrants did not meet the target, but even though in 2022 the effectiveness ratio was low, the amount of income increased compared to previous years.

The principles of economic, Effective, and efficient financial performance in the Faculty of Dentistry, Universitas Padjadjaran are measured using the value-for-money analysis method. The following is the data from the calculation of the level of economy, efficiency and effectiveness of the financial performance of the Faculty of Dentistry, Universitas Padjadjaran from 2020 to 2022:

Table 7. Results of calculating the level of economy, efficiency and effectiveness

Year	2020	2021	2022	Average
Economic Ratio	99.74%	98.61%	98.78%	99.04%
Criteria	Quite Economical	Quite Economical	Quite Economical	Quite Economical
Efficiency Ratio	56.97%	59.41%	48.36%	54.91%
Criteria	Very Efficient	Very Efficient	Very Efficient	Very Efficient
Effectiveness Ratio	86.54%	93.28%	84.28%	88.03%
Criteria	Quite Effective	Quite Effective	Less Effective	Quite Effective

The economic ratio of the Faculty of Dentistry, Universitas Padjadjaran, which was measured for 3 (three) years from 2020 to 2022, obtained results where in 2020 the economic ratio obtained a value of 99.74% and was in the economic category, in 2021 the economic ratio obtained a value of 98.61% and was also in the economic category, and in 2022 the economic ratio obtained a figure of 98.78% which indicates that the economic ratio is classified as economical. The economic ratio of the financial performance of the Faculty of Dentistry, Universitas Padjadjaran, from 2020 to 2022, yielded an overall average value of 99.04%. Based on the criteria, this figure falls within the economic category. However, graphically, there is a fluctuation due to the COVID-19 pandemic. Several policies require changes to the previously prepared work plan and budget, but this does not have a significant impact on budget absorption in this economic ratio, as the average value of the economic ratio falls within the economic category. This indicates that the Faculty of Dentistry at Universitas Padjadjaran has been effective in managing its budget economically. In addition, the Faculty of Dentistry, Universitas Padjadjaran has also been good at obtaining and managing the resources (input) needed to avoid unnecessary expenses or those that do not support the goals and objectives of the organization, because the economy of an activity is not only seen from the amount that has been saved but also considering the output produced, the meaning of saving will be meaningless if the output produced does not match the goals or expectations. Based on this, it demonstrates that the Faculty of Dentistry, Universitas Padjadjaran, can

effectively manage the process of purchasing goods or services, yielding accurate results measured in terms of quality, quantity, time, and cost.

The efficiency ratio of the Faculty of Dentistry, Universitas Padjadjaran, measured for 3 (three) years from 2020 to 2022, obtained results in 2020 an efficiency ratio of 56.97% in the very efficient category, for 2021 the results were obtained at 59.41% in the very efficient category, in 2022 the results were obtained at 48.36% which also shows that the efficiency ratio is classified as very efficient. From the calculation of the average efficiency ratio for 2020-2022, a value of 54.91% was obtained, which falls within the very efficient category. This indicates that the Faculty of Dentistry at Universitas Padjadjaran is effective in managing its budget through efficient spending on goods, services, and other expenditures to generate income.

The effectiveness ratio of the Faculty of Dentistry, Universitas Padjadjaran, which was measured for 3 (three) years from 2020 to 2022, obtained results in 2020 the effectiveness ratio obtained results of 86.54% in the fairly effective category, in 2021 the effectiveness ratio obtained results of 93.28% in the fairly effective category while in 2022 the effectiveness ratio obtained a value of 84.28% which shows that the effectiveness ratio is classified as less effective. From the calculation of the average efficiency ratio for 2020-2022, a value of 88.03% was obtained, which falls within the effective category. The measurement of the effectiveness ratio is a ratio that describes the impact or outcome of an organization's output. Effectiveness serves as a benchmark for the success or failure of an organization in achieving its goals. This indicates that the Faculty of Dentistry, Universitas Padjadjaran, has successfully implemented its work program, as evidenced by the close alignment of actual income with the target. Although in 2022 it is considered less effective because the revenue target is too large due to the introduction of an international class program in the Bachelor of Dentistry Study Program, the amount of revenue in 2022 is expected to increase from previous years.

From the discussion above, several ways can be improved to maximize the value for money ratio at the Faculty of Dentistry, Universitas Padjadjaran, including:

- a. To increase the economic ratio, it is necessary to periodically evaluate the available budget so that it is maximally utilized in the current year.
- b. To increase the efficiency ratio, savings are needed in operating expenses, such as employee expenses and others, as well as in asset expenses, which can be allocated to add student activity facilities to attract more students to register at the Faculty of Dentistry, Universitas Padjadjaran, due to the complete facilities.
- c. To increase the effectiveness ratio, the Faculty of Dentistry at Universitas Padjadjaran must improve its facilities and the number of lecturers, allowing for a greater number of students to be accepted. This will have a positive impact on increasing the income at the Faculty of Dentistry, Universitas Padjadjaran.

Based on the discussion above, the financial performance of the Faculty of Dentistry, Universitas Padjadjaran, has been and continues to apply the principles of economy, efficiency, and effectiveness.

There are several obstacles based on the processed data and interview results in implementing the principles of economy, efficiency and effectiveness, especially regarding the procurement process of goods and services in the Universitas Padjadjaran environment, including:

- a. Unintegrated information systems/applications
The available information systems/applications are not integrated, this results in the procurement process taking longer because to carry out one type of procurement of goods or services requires a long process and must go through 3 (three) different applications, namely SIAT Planning, Oracle and e-Procurement until the procurement information can be announced, where each application also has authorization from different employees.
- b. Limited human resources

Human resources that assist the administration process of the Commitment Maker concurrently with other tasks, as a result of this, sometimes the administrative work of the Commitment Maker is delayed because the employee is working on other tasks, as it is known that the procurement plan has been planned and made based on the activity plan whose schedule was determined in the previous year which is listed in the General Procurement Plan (RUP) and reported to the Chancellor of Universitas Padjadjaran.

The constraints regarding the information system/application have not been resolved, because the Faculty of Dentistry, Universitas Padjadjaran can only suggest to the University that the applications used in the procurement process of goods or services can be integrated so that the procurement process of goods or services can be carried out more efficiently in terms of time.

Meanwhile, to overcome limited resources, especially among employees who serve as Commitment Maker admins, the leadership of the Faculty of Dentistry, Universitas Padjadjaran, has assigned other employees to assist with their duties, ensuring a balanced workload and timely activities.

D. CONCLUSION AND RECOMMENDATION

Conclusion

The results of the study show that the financial performance of the Faculty of Dentistry, Universitas Padjadjaran has been able to apply the principles of economy, efficiency and effectiveness which are analyzed using value for money to calculate the economy ratio, efficiency ratio and effectiveness ratio at the Faculty of Dentistry, Universitas Padjadjaran for 3 (three) years starting from 2020 to 2022. From the results of these calculations, the average value produced from the calculation of the economy ratio is 99.04% which is categorized as economy, while for the efficiency ratio the average value obtained is 48.36% which is categorized as very efficient, the last is the effectiveness ratio obtained an average value of 88.03% which is categorized as quite effective.

The obstacles faced by the Faculty of Dentistry, Universitas Padjadjaran, in implementing the principles of economy, efficiency, and effectiveness are related to the information system/application for Planning, Finance, and Procurement, which has not been integrated. This results in a relatively longer procurement process. To overcome this, the Faculty of Dentistry at Universitas Padjadjaran can only provide suggestions for integrating the application, as the authority is entirely owned by the University or Head Office. Another obstacle faced is the limited human resources, specifically the employees who assist in the Commitment Maker administration process while concurrently handling other tasks. As a result, work related to procurement administration is sometimes delayed because the employees assigned as Commitment Maker administration executors are working on other tasks. To overcome this, the leadership of the Faculty of Dentistry at Universitas Padjadjaran in 2023 assigned other employees to be seconded, thereby balancing the employee workload and ensuring activities can be carried out on time.

Recommendation

It is expected that the Faculty of Dentistry, Universitas Padjadjaran, can carry out routine monitoring and evaluation of the budget and realization of spending against the goals and targets that have been determined so that the procurement process for goods or services can be controlled and managed so that financial performance is increasingly economical, efficient and effective.

In addition, it is expected that the Faculty of Dentistry, Universitas Padjadjaran has a Standard Operating Procedure (SOP) or technical instructions related to the flow of the procurement administration process for goods or services, which is very useful for new employees assigned to the procurement of goods and services work unit as a work guide.

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