

The Factors Affecting Goods/Service Procurement Fraud in West Java Province Government

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ABSTRACT: *The fulfillment of government duties and activities in the building of facilities/infrastructure and services for the community is supported by the acquisition of excellent products and services that are free from fraud. This research intends to investigate the relationship between the quality of the goods/services procurement committee, its income, and its ethical standards for procuring goods/services on the incidence of goods/services procurement fraud in the West Java Provincial Government. A quantitative descriptive methodology was used in this investigation. The t-count is less than the negative t-table, and the t-table's comparison with the t-count yields findings with a significance level of less than 0.05, according to data from the hypothesis test. According to the study's findings, there is a significant negative relationship between goods/services procurement fraud and the income variable of the goods/services procurement committee, the quality variable of the goods/services procurement committee, and the ethics variable of the goods/services procurement committee.*

KEYWORDS: *Fraud, procurement of goods/service, Quality of the goods/service procurement committee, Income of the goods/service procurement committee, and Ethics of goods /services procurement*

I. INTRODUCTION

A procurement procedure is used to acquire products and services that are paid for using funds from the State Refers to either the Regional Expenditure Budget (APBD) or Revenue Budget (APBN). The process of acquiring products and services is equivalent to the process of creating new infrastructure to meet predetermined requirements. Procurement of goods and services is crucial to a country's economic and infrastructure development because it is intertwined with the value-adding processes of businesses, which in turn boost economic competitiveness, boost domestic consumption, and drive economic growth.

Presidential Regulation Number 12 of 2021, which describes the appropriate and accurate application of government goods/services procurement, regulates the practice of purchasing goods/services. So that the implementation of the procurement of goods/services can be accounted for in terms of finance and its use to the public as a form of community service, it must be carried out effectively and efficiently, and be able to apply the principles of fair, open, and transparent competition. However, fraud in the purchasing of products and services still happens and is becoming worse every year.

According to Ariani and Jati (2016) and Nurmandi (2013) state that corruption is a major problem in many countries, Indonesia included. Indonesia's anti-graft watchdog, the Corruption Eradication Commission (KPK), and the Republic of Indonesia's top auditing body, the Supreme Audit Agency (BPK-RI), both release annual reports detailing fraudulent procurement deals. This is supported by information gathered by the KPK about corrupt practices in the procurement of goods and services. Between 2016 and 2021, there were 141 instances of corruption in the acquisition of goods and services.

According to statistics from Indonesia Corruption Watch (ICW, 2022) covering the years 2016 to 2021, there were 1,093 cases of corruption amounting to 49.1% of the purchase of goods and services, resulting in losses to the state of up to IDR 5.3 trillion. The occurrence of corruption in the purchasing of products and services not only affects state financial losses but also affects the disruption of the purchasing process as a

government program. The information that follows pertains to different instances depending on the categories of cases that the Corruption Eradication Commission handles.

Table 1
Corruption Crime Based on Case

No	Case	2016	2017	2018	2019	2020	2021	Total
1	Bribery	79	93	168	119	56	51	566
2	Goods/Services Procurement	14	15	17	18	30	47	141
3	Money Laundering Crime	3	8	6	5	3	6	31
4	Money Extortion	1	0	4	1	0	0	6
5	Misuse of Budget	1	1	0	2	2	0	6
6	Licensing	1	2	1	0	0	2	6
7	Obstructing the KPK Process	0	2	3	0	0	1	6
Amount		99	121	199	145	91	107	762

Source: Corruption Eradication Commission, data processed in 2022.

Table 1 shows the total cases handled by the Corruption Eradication Commission from 2016 – 2021, accounting for 762 cases of which 141 cases were goods/services procurement corruption that occurred in government agencies (KPK, 2022). This fraud case is of concern to all levels of society, especially in cases related to goods/services procurement problems. Fraud is fraudulent behavior that violates certain rules that are carried out intentionally to get profit (Fitriani et al., 2022). The fraud that often occurs is asset misappropriation, fraudulent financial reporting by management, and corruption (ACFE, 2019). Based on these data, reasons arise why this research is important to do, namely, regarding the high percentage of fraud cases that occur in Indonesia, especially in government agencies in the goods/services procurement sector.

This research focuses on the factors that influence goods/services procurement fraud, namely first, the quality of the goods/services procurement committee is a professional ability in a context related to the goods/services procurement process (Putu et al., 2021). According to the 2021 BPK RI statement, there are still employees who are not yet certified for the competence of procurement of goods/services. This is consistent with the World Bank's 2001 report, which cites the inability of personnel related to goods/services procurement activities as one of Indonesia's non-functioning goods/services procurement systems. Services and heads of work units who are not attentive enough to grasp and apply the Procurement Guidelines.

Second, income is a financial reward for doing something. This is supported by the occurrence of corrupt practices at the West Java Provincial Health Office by giving a fee commitment of 32% to the official in question. Dissatisfaction with the income received by the goods/services procurement committee will encourage the goods/services procurement committee to commit acts of fraud (Putu et al., 2021).

Third, excellent procurement practices include ethical purchasing of products and services. It is thought that well-implemented procurement ethics for products and services might lower the incidence of fraud during the procurement process. The predominance of business practices that are seen to be capable of fostering fair business competition is connected to the ethics of acquiring goods and services (Hidayati & Mulyadi, 2017). The goal of this study is to determine if the aforementioned elements have an impact on procurement fraud. to decrease the amount of fraud that happens in government organizations

II. LITERATURE REVIEW

Procurement refers to the process through which a user tries to acquire the goods or services they need and ultimately obtains them by agreeing to the conditions of the specifications, price, timeline, and other agreements (Talitha, 2018). Constraints that develop at any point in the procurement process have the potential to slow down and even disrupt the government's ability to acquire goods and services. The most common forms of fraud in the procurement of goods and services include but are not limited to price markups/inflation, bribery, embezzlement, forgery, extortion, and power struggles (Secretariat General of the DPR RI Inspectorate, 2020). According to one definition (Agnéz Pranata & Utami, 2021), fraud is "any act perpetrated with the intent to

defraud another person or organization." According to Crowe's Fraud Pentagon Theory, proposed by (Horwarth, 2011), factors such as pressure, opportunity, ability, hubris, and rationalization may lead to fraudulent behavior.

Factors Influencing the Occurrence of Fraud in Government Procurement of Goods/Services:

1. The actions and choices the procurement committee makes will have a significant impact on how the government purchases goods and services, making it one of the topics (actors) in the process. The government's fundamental necessities are intimately tied to all of the committee's actions and policy choices, making them very important.

In this study, the quality of the goods/services procurement committee was formulated by looking at research indicators based on (Hidayati & Mulyadi, 2017):

- a. Integrity, is a self-image in an organization that can be seen from the behavior and actions, a person who has integrity can support the implementation of a good organizational system.
 - b. Competence, understanding of procurement systems and procedures as well as a sufficient understanding of the goods/services procurement process being held.
 - c. Objectivity and independence, the goods/services procurement process must prioritize the principles of objectivity and impartiality to the interests of one or a group of participants in the goods/services procurement process.
2. Income of the goods/services procurement committee is a very important factor for employees to improve performance, and increase productivity. Not only that, but income also gives satisfaction to employees by working better (Ilmawan et al., 2017). An imbalance between income and the work responsibilities of the goods/services procurement committee can lead to attempts to seek additional income using fraud (Hidayati & Mulyadi, 2017).

In this study, formulating the income of the goods/services procurement committee by looking at research indicators based on (Ilmawan et al., 2017):

- a. Compensation, the suitability of compensation, namely how much income is given to the goods/services procurement committee by the responsibilities and performance of employees.
 - b. Salary increases, salary increase, namely how much increase in wages according to needs.
 - c. Salary Level, allowances/additions, namely how much fairness in receiving employee wages
3. Goods and services procurement ethics is another element that must be taken into account throughout the procurement process to achieve a transparent government purchase of goods and services. According to (Hamkah & Purwanto, 2018), the ethics of acquiring goods and services include maintaining order and responsibility, professionalism, independence, and preserving secrets, as well as refraining from interfering with one another, accepting and being accountable, and avoiding conflicts of interest.

In this study, formulating the ethics of procurement of goods/services by looking at research indicators based on Presidential Regulation Number 16 of 2018(Peraturan Presiden RI, 2018):

- a. Work professionally, and independently and maintain the confidentiality of information
- b. Not influencing each other
- c. Avoiding and preventing conflicts of interest
- d. Avoid and prevent wastage, not accepting, not offering, or making promises to give or accept gifts

III. RESEARCH METHODS

The purpose of this research is to examine the relationship between fraud in the Provincial Government of West Java's procurement of goods and services and factors such as the quality of the goods/services procurement committee, the income of the goods/services procurement committee, and the morality of the ethics of the goods and services procurement. In this study, researchers used a descriptive quantitative approach. The responses were collected via a questionnaire that included several statements. Multiple linear regression analyses, hypothesis tests, descriptive statistics, reliability and validity checks, and classical assumption tests are all used in this investigation.

Population, Research Sample, and Data Source

Researchers choose to examine the population because it has certain traits that pertain to their research challenges. The Provincial Government of West Java conducted a purposive sampling using the criteria of the

regional apparatus organizations. The West Java Provincial Health Office served as the sample. The answers provided by respondents to surveys served as the data sources.

Validity and Reliability Test

Validity and reliability tests are used as a data collection method to assess a questionnaire's validity as well as its accuracy and consistency as a data collecting instrument.

Analysis Method

The research's analytical approach is multiple linear regression. A statistical technique called multiple linear regression is used to explain the connection and impact of independent factors on the dependent variable. The conventional assumption test, which is used in this research, consists of:

Normality Test

The data normality test's goal is to ascertain whether or not the residual or confounding variables in the regression model follow a normal distribution. Multiple linear regression requires evenly distributed data. The Kolmogorov-Smirnov test is used to check for data normality in SPSS version 26.0. If the value (Sig) is more than 0.05, then the data follows a normal distribution; if it is less than 0.05, then the data does not follow a normal distribution.

Multicollinearity Test

The multicollinearity test is performed to see whether the regression model found any significant correlations between the independent variables. An appropriate regression model requires no correlation between the independent variables. Multicollinearity in the regression model may be tested independently for each independent variable:

- a. Look at the statistical tolerance value and variance inflation factor (VIF). If the tolerance value is < 0.10 and the VIF value is > 10 , this indicates a multicollinearity problem.
- b. look at the statistical tolerance value and variance inflation factor (VIF). If the tolerance value is > 0.10 and the VIF value is < 10 , this indicates that there is no multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test looks for differences in residual variance between observations. The absence of heteroscedasticity may be visually checked using a scatter plot graph; if the points are uniformly distributed above and below 0 on the Y axis, then there is no heteroscedasticity. Heteroscedasticity occurs when there is a non-constant difference in the variance between the errors of individual observations.

Hypothesis Test (Test Statistic T)

Hypothesis testing is used to determine whether the independent variables have a significant influence on the dependent variable. The significance of this hypothesis is determined by testing using the null hypothesis (H_0) and the alternative hypothesis (H_a). If the significance level of this test is less than or equal to 0.05 (or 5 percent), then the hypothesis is accepted. When the significance level is over 0.05, on the other hand, the null hypothesis is accepted.

IV. RESULTS AND DISCUSSION

Validity and Reliability Test

The goal of a validity test is to determine the trustworthiness of each question and answer choice in a survey. A variable statement is considered genuine and passes the validity test if its r count value is greater than the r table. Table 2 displays the results of a validity test showing that for thirty-seven statement items, the t -count is greater than the r -count. Since $df = n-2$ in the r table calculation, or $df = 30-2 = 28$, we get a r value of 0.361. The validity calculation results are shown in the table above, where a total of 37 statement items can be observed. Because r count $>$ r table, it must be correct.

The purpose of reliability testing is to determine whether the research questionnaire used to determine the significance of the relationship between X and Y is consistent. When the value of these variables is greater than

0.60, they are considered dependable and may be used in making decisions. Using this method, it was determined that the assertion is credible since Cronbach's Alpha for all three variables was more than 0.60.

Normality test

The data normality test was run to see whether the information was spread out in a typical fashion. The normality test of Kolmogorov-Smirnov analysis. When the significance level is more than 5% alpha ($= 0.05$), we may say that the data follows a normal distribution. Each research variable's normality test results are shown in Table 6.

Table2 Kolmogorov-Smirnof

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.37273238
Most Extreme Differences	Absolute	.144
	Positive	.101
	Negative	-.144
Test Statistic		.144
Asymp. Sig. (2-tailed)		.117 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: data processed in 2023

The residual values may be inferred to be regularly distributed based on the results of the normality test, where it was found that the significance value is $0.117 > 0.05$.

Multicollinearity Test

Tolerance levels and variance inflation factors (VIF) are analyzed in the multicollinearity test. Tolerance values > 0.10 and VIF values > 10.00 rule out multicollinearity. The results of the multicollinearity analysis are shown in Table 7.

Table3Multicollinearity Test

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas	.934	1.071
	Penghasilan	.941	1.063
	Etika	.968	1.033

a. Dependent Variable: *Fraud*

Source: data processed in 2023

It is known that the tolerance value for Committee Quality is $0.934 > 0.10$, Committee Income is $0.941 > 0.10$, and Procurement Ethics is $0.68 > 0.10$ based on the output coefficients in Table 6. The VIF value for each variable related to Committee Quality was $1.071 > 10.00$, that for Committee Income was $1.063 > 10.00$, and that for Procurement Ethics was $1.033 > 10.00$.

Heteroscedasticity Test

The heteroscedasticity test determines whether or not the regression model exhibits inequality between data. The heteroscedasticity test may be recognized if the scatter plot graph shows no discernable trend and the points are uniformly spaced above and below the 0 on the Y axis. The results of the heteroscedasticity test for the model used in this study are shown in Figure 3.no such thing.

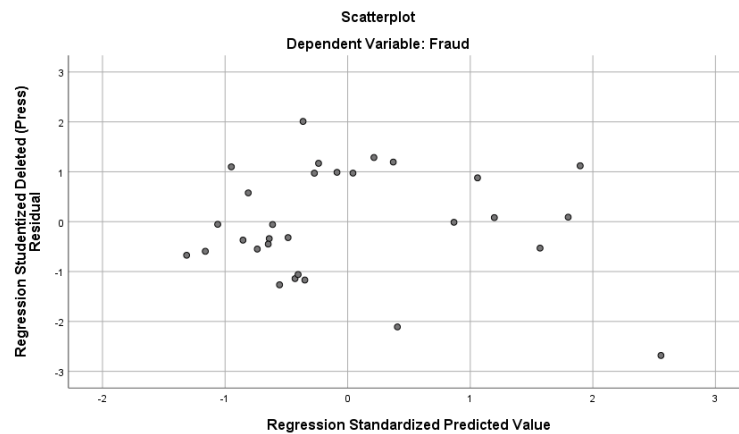


Figure 1 Heteroscedasticity Test

Source: data processed in 2023

Figure 1 displays the results of this analysis as a scatterplot, illustrating how the data points are dispersed above, below, and all around the value 0. There is no discernible pattern to the data's dispersal. As a result, we may conclude that heteroscedasticity is not a problem.

Multiple Linear Analysis

Multiple linear regression equation models establish connections between a single dependent variable and a large number of independent variables. Using multiple linear regression equation models, this study analyzes how Committee Quality, Committee Income, and Procurement Ethics affect the fraud rate in Goods/Services Procurement.

Table4 Multicollinearity Test

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.738	.710		12.305	.000
Kualitas	-.665	.143	-.506	-4.653	.000
Penghasilan	-.442	.141	-.340	-3.139	.004
Etika	-.849	.164	-.553	-5.175	.000

a. Dependent Variable: *Fraud*

Source: data processed in 2023

The results of multiple linear regression calculations according to Table 5 parameters obtained for each variable are:

$$Y = 8,738 - 0,665 X1 - 0,442 X2 - 0,849 X3$$

The interpretation of the data above is a constant value (a) of 0.000, which indicates that the goods/services Procurement Fraud variable is worth 8.738 if the Committee Quality, Committee Income, and Procurement Ethics variables do not change or equal 0. A negative coefficient of 0.665 is seen for the Committee Quality variable. The negative coefficient value suggests that by improving the quality of the committee in charge of

procuring goods and services by 1%, fraud in such procurement may be decreased. The income variable for the goods and services procurement committee has a negative value of 0.442. The negative coefficient value suggests that reducing fraud in the procurement of goods and services might be as simple as boosting the Goods/Services Acquisition Committee's income by 1%. Ethical product and service purchasing is a negative factor (-0.849). The negative coefficient value indicates that there may be a positive relationship between procurement ethics and reduced fraud throughout the purchasing process.

Partial Test (T-test)

Table5 T-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.738	.710		12.305	.000
Kualitas	-.665	.143	-.506	-4.653	.000
Penghasilan	-.442	.141	-.340	-3.139	.004
Etika	-.849	.164	-.553	-5.175	.000

a. Dependent Variable: *Fraud*

Source: data processed in 2023

It may be inferred from the outcomes of the above t-test that:

- The significance level (sig.) for the quality of the goods/services procurement committee in the goods/services procurement scam is known to be 0.000 0.05 and the value of t count is 4.654 t table is 1.705 based on testing the first hypothesis (H1). Acceptance of H1 would imply that the quality of the committee responsible for making purchases has a significant and negative effect on procurement fraud.
- The revenue of the goods/services procurement committee in the goods/services procurement fraud is statistically significant at the 0.004 0.05 level (t count = 3.139, t table = 1.705). Goods/Services Procurement Committee income has a negative and significant effect on Goods/Services Procurement Fraud, hence H2 is acceptable as a conclusion.
- The significance level (sig.) for the ethical procurement of goods and services in procurement of goods and services fraud is known to be 0.000 0.05, and the value of the t count is known to be 5.175, with a t table of 1.705. This information will be used to test the third hypothesis (H3). Accepting H3 would imply that the Ethics of Procurement of Goods/Services has a negative and significant effect on the Fraud Procurement of Goods/Services.

Based on the results of the statistical tests that have been carried out, the discussion can be interpreted:

- Quality of Goods/Services Procurement Committee Provincial Government of West Java**
The West Java Provincial Government Health Office's quality of goods/services procurement committee was found to have a very good qualification value, indicating that the office is constantly working to enhance its procurement procedures to reduce the likelihood of fraud. Competence, honesty, impartiality, and independence are the three hallmarks of this improvement.
- Revenue of the West Java Provincial Government's Goods and Services Procurement Committee**
Honoraria are given to goods procurement committees by the Regulation of the Minister of Finance of the Republic of Indonesia No 60/PMK.02/2021 concerning Input Cost Standards, which means that the income received by the goods procurement committee at the West Java Provincial Government Health Office has a very good qualification value.
- The West Java Provincial Government's Commitment to Ethical Purchasing**
The result demonstrates a high qualifying value for the ethics of purchasing products and services at the West Java Provincial Government Health Office, suggesting that these policies have been well applied. The West Java Provincial Health Office backs this indicator by briefing the goods/services procurement committee on the ethics of procurement. This is done so that the committee can carry out its work in a way that complies with applicable laws and regulations.

V. CONCLUSION

Improving the quality of the goods and services procurement committee, increasing the income of the goods and services procurement committee, and fostering an ethical approach to purchasing goods and services all contribute to reducing the amount of fraud committed during this process. For this, improvements in all three areas are required. Education and certification programs for the committee responsible for purchasing goods and services for the government may help reduce procurement fraud. Growing the budget of the government's procurement committee might help cut down on wasteful and fraudulent spending. The income of the goods/services procurement committee is supported by fair compensation, salary increments, and salary levels commensurate with the duties of its members. Furthermore, improving the application of ethics in the procurement of goods and services may reduce the amount of fraud in the acquisition of public goods and services by the West Java Provincial Government. Evidence of the ethics of goods and services procurement may be found in the committee's capacity to carry out its duties in a methodical, skilled manner without causing any conflicts.

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