



Preparation of Standard Operating Procedures (SOPs) for Procurement of Goods, Especially Shopping for Consumables of Practical Materials at SMK Negeri 6 Batam

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ARTICLE INFO	ABSTRACT
Received: August, 2023 Accepted: August, 2023 Published: August, 2023	This final project discusses the mechanism of procurement of goods, especially the expenditure of consumables for practice at SMK Negeri 6 Batam, starting from submitting a budget plan to the process of spending on goods. The purpose of this study was to determine the causes of wasted spending, to find out the causes of incomplete supporting documents and to make Standard Operating Procedures (SOP) for procurement of goods. In this study, the authors used the method of data collection interviews, documentation and observation. For the data analysis method using descriptive data analysis method supported by qualitative data. Given this research requires exposure and analysis of events that occurred during the procurement process.
Keywords: Standard Operational Procedure, Procurement of Goods.	

INTRODUCTION

The implementation of teaching and learning activities can be influenced by many factors, one of which is the procurement of goods related to the availability of practice materials. The practice material used here is in the form of Consumables (BHP). Consumables are materials that are consumable in 1 (one) or more uses. According to Munandar (2005), consumables are materials or goods that are the object of agency operations that are used to meet the needs of agency activities that are consumables and of relatively small value. The practicum materials used are either in solid or liquid form. To obtain an item, it is necessary to have a process of procurement of goods. Procurement is an activity to obtain goods or services transparently, effectively and efficiently according to the needs and desires of its users (Yukins & Schooner, 2007)

To obtain an item, good and structured financial management is needed. Good financial management is one of the keys to support the success of these educational goals. There are at least three main problems in education financial management, namely: (1) financing, which is related to where the source of funds is obtained, (2) budgeting, how education funds are allocated, (3) accountability, how accountability and use of the budget obtained (Hasbullah, 2010).

To minimize the occurrence of waste or lack of procurement of practical materials, Standard Operating Procedures (SOPs) are needed which can later be used as a reference by school employees. Standard Operating Procedures (SOP) are guidelines used to ensure the smooth running of an organization or company operational activities (Sailendra, 2015). Therefore, Standard Operating Procedures (SOPs) are needed so that goods procurement activities can run effectively and efficiently

SMK Negeri 6 Batam was established in 2010 and led by Deden Suryana, M.Pd. Located in Kabil Integrated Industrial Estate, Kabil Village, Nongsa District, Batam City. Lately at SMK Negeri 6 Batam there has been waste, especially in shopping for consumables of practice materials and there are often incomplete supporting documents for spending, such as the absence of notes and photos of documentation of goods. Therefore, to minimize the occurrence of findings during the audit, Standard Operating Procedures (SOPs) are needed to facilitate the control of the procurement process in schools

The preparation of Standard Operating Procedures (SOP) is one way that can be done to improve employee performance. According to Sailendra (2015), Standard Operating Procedures (SOP) are guidelines used to ensure the smooth running of an organization or company operational activities

Standard Operating Procedures (SOPs) are also one way to achieve goals. According to Tambunan (2013), SOP is a road or bridge that connects one point to another. Therefore, the SOP will determine whether later the objectives can be achieved effectively, efficiently and effectively and economically.

By having SOPs, organizations hope to be able to organize their activities more effectively (Tambunan, 2013). An effective SOP must be able to simplify each job so as not to complicate people related to the activity or people who need the results of the activity. As a guideline for activities, SOPs must play a role in repeating unnecessary repetition of work.

Presidential Regulation number 54 of 2010 concerning the procurement of goods, procurement of goods is an activity to obtain goods of an institution / unit of work equipment whose process starts from planning needs to the completion of all activities to obtain goods. The scope of procurement activities includes planning, procurement processes, receipt, and storage, use of goods and asset management, and three transactions, namely goods/services purchase transactions (contracts), goods receipt transactions and goods expenditure transactions.

According to Munandar (2005), consumables are materials or goods that are the object of agency operations that are used to meet the needs of agency activities that are consumables and of relatively small value.

METHOD

The object of this writing research is the procurement of consumables for practical materials at SMK Negeri 6 Batam. In this study, the authors collected data using primary data sources. Primary data sources are data sources obtained directly from the object of research to data collectors (Sugiyono, 2017). The data used by

researchers is in the form of budget plans, shopping receipts, shopping notes and photos of goods.

The sample used in this study was the procedure for procurement of consumables of practice materials at SMK Negeri 6 Batam. While the informants who will be involved are the Head of Department and the Treasurer of the school. The data collection methods used in this study are Interview, Documentation and Observation. The analysis method used by researchers is a descriptive data analysis method supported by qualitative data. Considering that this research requires exposure and analysis of events that occur during the procurement process. This research was conducted to obtain a clear picture of how the mechanism of procurement of goods, especially the expenditure of consumables of practice materials at SMK Negeri 6 Batam.

RESULTS AND DISCUSSION

Causes of Waste of Practice Material Consumables Shopping

Practical activities are one way to influence student learning success. Through practical activities, students can observe the learning process, train thinking skills, be scientific, and be able to use scientific methods to solve problems and learn many things. Therefore, the availability of practical materials is very important to support learning success so that students' understanding of the material becomes complete and comprehensive. The availability of practical materials to support learning success must certainly meet the minimum standards of good facilities and infrastructure.

The obstacle commonly found in practical activities is the lack of practical items and materials that are embraced during practicum. At SMK Negeri 6 Batam, the procurement of practice materials itself will be regulated and mutually agreed upon by the Head of the Department, Treasurer, Principal and Management where the shopping of practice materials is held every 3 months 1 time. However, it turns out that in reality shopping can be done 4-5 times in 1 year.

This is due to the lack of communication between productive teachers and Department Heads. Before the Head of Department submits the RAPBS (School Budget Plan) for the next 1 year to the management, productive teachers together with the Head of Department have meetings and deliberations for the availability of practical materials for the next 1 year. So that the funds and quantity that have been agreed at the beginning, are not enough for a large number of students, and the lack of creativity of teachers overcomes the problem

Causes of Incomplete Spending Supporting Documents

Supporting documents include budget plans, shopping receipts, shopping notes and photos of goods. Often when representing buying goods and practice materials, there is a lack of awareness from buyers of the importance of supporting documents for such spending. Where later the document will complement the school treasurer's reporting as evidence of cash expenditure transactions to minimize the occurrence of findings during the audit.

A common cause of incomplete spending supporting documents from the observations of researchers is the purchase of goods made in several different places.

So often the buyer who represents forgets to ask for proof of shopping or proof of shopping or the note is scattered. Then when the item has been purchased, forget to document the item that has been spent for proof of what items have been purchased. Or sometimes buyers forget to ask for a stamp and or signature from the seller. Therefore, this standard operating procedure can later be a reference for school residents so that the procurement process in the future can be even better.

CONCLUSION

Conclusion

Based on the discussion in chapter IV, the following conclusions are obtained:

- a. At SMK Negeri 6 Batam, waste related to the procurement of practical materials is caused by lack of communication between teachers in the department, causing action between the initial and actual submissions.
- b. The cause of the absence of shopping reports is shopping carried out in different places, resulting in buyers forgetting to collect shopping documents and take documentation of goods.
- c. The procurement process concluded by the author is based on the author's observations during the internship, so that the author can make Standard Operating Procedures (SOP) for Procurement of Practical Materials, Especially Shopping for Consumables of Practice Materials at SMK Negeri 6 Batam

Suggestion

- a. It is better that the school's internal deliberation can be further improved to anticipate the occurrence of the same thing happening again.
- b. We recommend that shopping for goods can be done in the same place and after the goods are spent, shopping documents and documentation of goods can be directly submitted to the School Treasurer.

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