

Performance of Public Procurement Goods and Services Units in Ogan Ilir Regency

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Performance of Public Procurement Goods and Services Units in Ogan Ilir Regency

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Abstract

This paper examines the performance of Public Procurement Goods/Services Units in Ogan Ilir Regency based on balanced scorecard. Balanced scorecard has four perspectives, namely customer, internal business process, learning and growth and financial perspectives. The research method used is descriptive quantitative. Data were obtained through a rating scale questionnaire from 140 respondents consisting of 21 internal and 119 customers using the PLS-SEM. The results showed that the performance of UKPBJ Ogan Ilir is high with the customer, internal business processes and learning and growth perspective have a significant effect on the performance of UKPBJ Ogan Ilir whereas the financial perspective does not significantly influence the performance of UKPBJ Ogan Ilir. Based on research findings that there are weaknesses in the advice dimension (customer) and innovation dimension (internal business process) and advantages in the learning and growth and financial perspective, its suggest to maintains employee discipline, responsiveness and developing innovations to continuously improved public procurement service, maintaining financial accountability, prioritizing employees who have the ability in the field and accelerating the transformation of functional profession of public procurement goods/services.

Keywords: Balanced Scorecard; UKPBJ Performance; Structural Equation Model Partial Least Square

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INTRODUCTION

Public organization performance measurements are usually made in the form of the annual report (LAKIP), even for Public Procurement Goods/Services Units, but the impact of an organization's performance on the goals and objectives of government implementation of the program, couldn't be guaranteed. The Ogan

Ilir Regency's public procurement goods / services units itself was established in mid-2018 by the merger of ULP and LPSE and has not yet had a suitable performance measurement systems other than the Government Performance Report (LKjIP). The UKPBJ achievements based on LKjIP are shown in the following table.

Table 1. UKPBJ Performance Achievements in Ogan ilir Regency in 2018-2020

No	Year	Realization (%)
1	2020	94.32
2	2019	94.10
3	2018	96.91

Source: LKjIP UKPBJ Ogan Ilir Regency, 2018-2020

The Annual Government Performance Report (LKjIP) only shows the realization of budgeting. When budget realization is almost 100%, the organization claimed to be well performed. However, in reality, the realization of budgeting cannot guarantee that the services delivery by Public Procurement Goods/Services Units (UKPBJ) in Ogan Ilir Regency is in accordance with the goal set by LKPP that is performance-oriented procurement, *center of excellence*. Based on academic research conducted by LKPP and MCAI (Millennium Challenge Account Indonesia) under the Procurement Modernization Program, to make the Public Procurement Goods/Services Units as a center of excellence for providing procurement services to become a superior organization, human resources and procurement management in implementing the procurement process.

In terms of professional human resources, identified as one of the goal of Center of Excellence, UKPBJ in Ogan Ilir Regency already has procurement experts with many years of experience in the field of public procurement goods/services. However, UKPBJ in Ogan Ilir Regency does not yet have a functional profession to manage the procurement process. This is an obligation set by LKPP under Presidential

Decree No. 12 of 2021 that each UKPBJ must be fulfilled.

The urgency to carry out the functional profession previously set in Presidential Decree No. 16 of 2018 that is need to be fulfilled by 31 December 2020 was postponed until 31 December 2023 in Presidential Regulation No. 12 of 2021 because there are still many adhoc in UKPBJ in Indonesia. Based on the latest LKPP data in June 2020, it was recorded that 2,304 of the 167 K / L / PD already had a PBJ functional occupation. While at the UKPBJ of the Ogan Ilir Regency, 70% of the POKJA is staffed by adhoc.

Developing employee professionalism leads to improved employee performance, quality of service, which then affects customer satisfaction. The lack of service level surveys conducted by UKPBJ at Ogan Ilir Regency is also a concern as it is related to customer satisfaction, which is the goal of public organizations. Due to administrative obstacles such as procurement regulation changes and SPSE application updates within a year, PPKs and potential suppliers need to adapt to the new regulations and applications required by the UKPBJ technical team at Ogan Ilir Regency during procurement mentoring services. For better understanding PPK and suppliers, prompt and accurate response is essential for public service providers,

especially in the field of public procurement of goods / services that use public funds to implement good governance.

The Balanced Scorecard is a performance measurement system that can be applied not only to private organizations but also to public organizations. In Indonesia, the public institution that implements performance management based on the Balanced Scorecard is the Ministry of Finance of the Republic of Indonesia, which has been applied gradually from small unit until its systems since 2007 (Biswan and Alim, 2021).

The Balanced Scorecard is used to design strategies and balancing the objectives to developing the organization (Biazzo dan Garengo, 2012). Oktaviane, et al (2021) cited, according to the Prabowo statement (2020), a performance assessment based on balanced scorecard provides a way to identify parts that require improvement for developing the organizational performance as done at the National Standardization Agency. Furthermore, according to Waal and Gerritsen - Medema (2006) cited by Haryono (2013), performance measurement is the manager's obligation to analyze the management performance to find out what need to be evaluated in its performance driver. Meanwhile, Aditama and Widowati's research (2017) About Organizational Performance Analysis at the Blora District Office explained that the lack of infrastructure and human resources from the perspective of learning and growth resulted in low employee productivity.

This research measures UKPBJ performance in Ogan Ilir Regency from four perspectives of balanced scorecard. In this study, we use 13 dimensions to measure four perspectives of balanced scorecard that were not used in previous studies. The dimensions of customer perspectives are accuracy, availability, advice and partnership. The second, internal business process perspectives have three

dimensions, namely operations excellence, innovation and partnership. Dimensions seen from the view point of learning and growth are human capital, information capital and organizational climate. And the last, from the financial perspectives, the dimensions are cost consciousness, effectiveness and efficiency (Niven, 2003).

This performance assessment aims to initiate an organizational performance improvement with more applicable action plan to further develop the UKPBJ's organization in the future. In addition, assessing the performance of public organizations is an effort to benefit and provide better accountability to the public with respect to the provision of goods / services provided in appropriate usage (*right use with right amount*).

So based on the explanation above, the purpose of this study is to analyze the performance of the UKPBJ of Ogan Ilir Regency UKPBJ based on the Balanced Scorecard with four perspectives and the proposed hypotheses are :

1. Customer Perspective (X_1) has a significant effect on UKPBJ's performance at Ogan Ilir Regency (Y)
2. The internal business process perspective (X_2) has a significant effect on the performance of UKPBJ at Ogan Ilir Regency (Y).
3. Learning and Growth Perspective (X_3) has a significant effect on UKPBJ's performance at Ogan Ilir Regency (Y)
4. The Financial Perspective (X_4) has a significant effect on UKPBJ's performance at the Ogan Ilir Regency (Y).

RESEARCH METHODS

This research use descriptive quantitative methods. Statistical data analysis is using to test the proposed hypotheses with SmartPLS instrument and to evaluate the outer and inner model. The analysis unit are workers and clients of goods/services procurement services of UKPBJ in Ogan Ilir Regency. Slovin formula

is used to determine the number of sample from the customer population :

$$n = \frac{N}{1 + Ne^2}$$

Where :

- n = Number of Sample
- N = Number of Population
- e = %error

The number of client/customers population is 169 (PPK and RUP administrator 76 individuals and Goods/Services Providers 93 individuals) with an error tolerance level of 5%, so it takes a client/customer test of 119 respondents and internal respondents of 21 UKPBJ'employee. So that, the total of respondents are 140.

The data collection technique of this exploration is through distributing rating scale questionnaire for estimating respondents' perceptions of knowledge and capacities. The total of 31 statement items in this questionnaire were submitted to UKPBJ internal respondents (employees)

and 36 statement items were submitted to UKPBJ external respondents (PPK and providers of goods/services).

Validity testing in this research utilizes the Pearson Moment with the following criteria:

1. The questionnaire items is proclaimed substantial valid if r counted > r table
2. The questionnaire items is proclaimed invalid if r counted < r table

For unwavering quality of reliability testing utilizing the technique Cronbach's Alpha with standards, the questionnaire is proclaimed reliable if a Cronbach's Alpha > 0.7 (Setyaningsih, 2020).

RESULTS AND DISCUSSION

The loading factor which describes the correlation between each measurement item and its construct. If the loading factor above 0.7 can be implied that the indicators are ideal and if the loading factor above 0.5 means that the indicators are valid to measures the constructs / variables it forms. (Haryono, 2016).

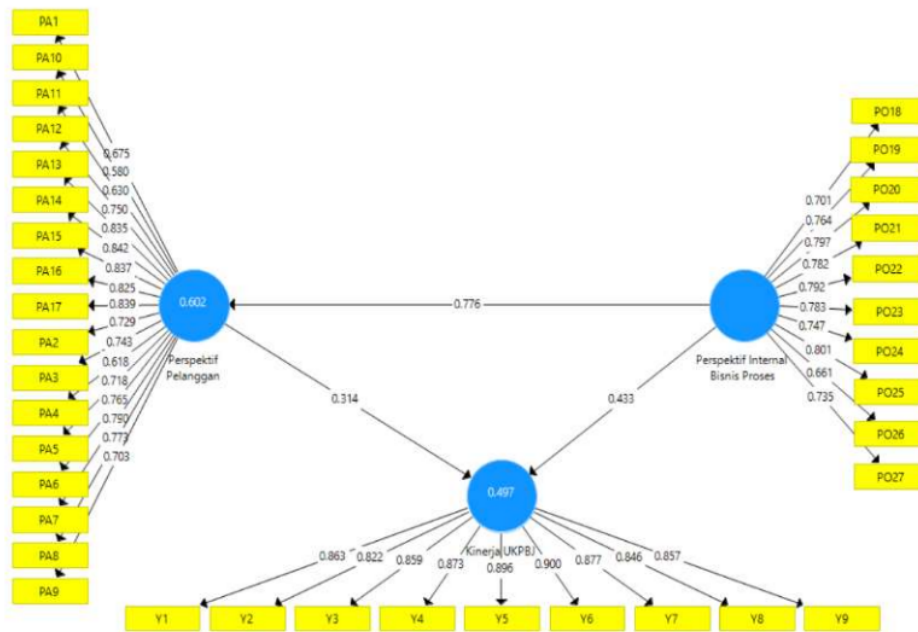


Figure 1. UKPBJ External Path Diagram
Source : Outer Test SmartPLS Results of UKPBJ Customers, 2021

In view of Figure 1. shows that all indicators have ideal convergent validity since they have loading factor above 0.7 aside from PA1, PA4, PA10 and PA11 of customer perspective and PO26 of internal business process perspective but this value is still acceptable because it is above the standards of 0.5.

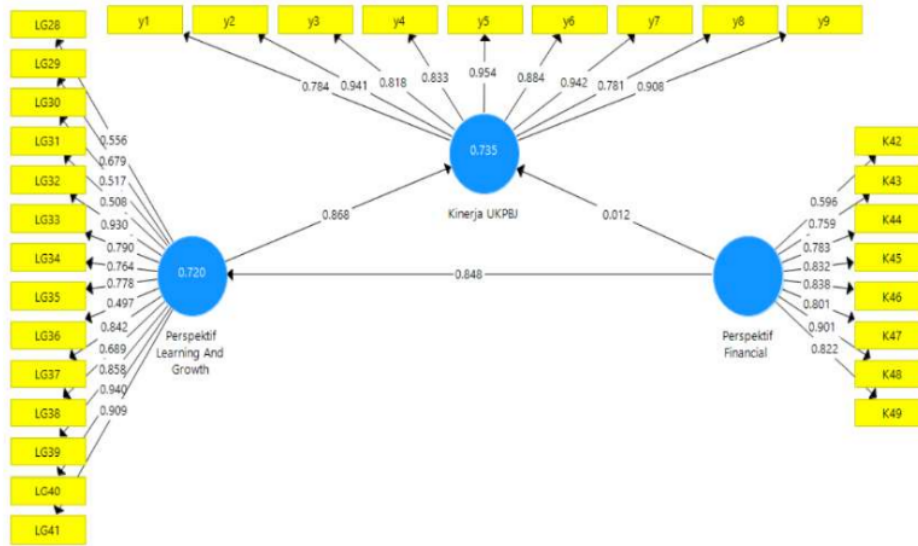


Figure 2. UKPBJ Internal Path Diagram
Source : Outer Test SmartPLS Results of UKPBJ Employees, 2021

Based on Figure 2. it tends to be seen that there are indicators that don't meet the value of loading factor for convergent validity since they have a loading factor below 0.5, that is the LG36 of learning and growth perspectives. While the indicators LG28, LG29, LG30, LG31, LG38 and K42 are not ideal convergent validity because of the loading factor below 0.7 yet still adequate because the value is above 0.5.

So based on the outer model above, it can be said that in general all the measurement items in this research questionnaire have an effect on forming the construct, that is the four perspectives of balanced scorecard to measure UKPBJ performance.

This research's result proven the BSC theory from Niven (2003) and complemented the previous researches

that discusses the organizations performance using BSC analysis. In detail, the effect from the perspectives of BSC on UKPBJ Performance is described below :

The Influence of Customer Perspective on UKPBJ Performance

To see the effect of exogenous latent variables on endogenous latent variables, the significance tests was helped out through the SmartPLS tool. The significance tests is completed by carried out the bootstrapping as the basis for calculating the t-statistics and p-values. At the 95% significance level ($\alpha = 0.05$), if the result of t-statistic is more than 1.96 or p-value is less than 0.05, then that means the exogenous latent variables has a significant effect on the endogenous latent variables. The results of the significance test are shown in the following table.

Table 2. Significance of Customer Perspectives on UKPBJ Performance

Variable	Path coef	T-stat	P-values	Results
Customer	0.314	2.403	0.017	Significant

Source: SmartPLS Test Results, 2021

The first hypothesis in this study examines whether there is a significant effect of customer perspective on performance of the Public Procurement Goods/Services Unit (UKPBJ) in Ogan Ilir Regency. The results of the PLS-SEM analysis show that the customer perspective has a significant effect on the performance of the Public Procurement Goods/Services Unit (UKPBJ) in Ogan Ilir Regency by 31.4%. This is in accordance with research conducted by Pham Album, Vu ST, Pham YTK, and Vu NT (2020).

In view of the respondents' responses, there is a dimension in the customer perspective that gets the lowest value contrasted with any other dimensions, that is the advice dimension even though the contribution effect is high based on the loading factor of the customer perspective. Customers assess the service provided by UKPBJ procurement technical team has not ideal in noting and settling customer complaints/questions or on the other word, the role of LPSE Support is unsatisfactory. In this way, to limit the obstacles during the procurement process and to provide an initial understanding of the procurement process in general, UKPBJ in Ogan Ilir Regency held yearly events as socialization in regards to PBJP guidelines, operating SiRUP and SPSE applications to all PPK and the providers of goods/services. This action is UKPBJ's effort to give an underlying comprehension of the stages of procurement process and how to operate the SiRUP and SPSE applications. This

action is exclusively done to accomplish customer satisfactions.

In general, the results of the analysis of respondents' answers from a customer perspective indicates that the customers perceive the consulting services provided by UKPBJ in Ogan Ilir Regency as having a high level of accuracy, availability and synergy as well as input if customers face obstacles during the procurement process. So it can be said that the level of customer satisfaction with UKPBJ procurement services of Ogan Ilir Regency is high. Accomplishing customer satisfactions is an objective in the customer perspective of the balanced scorecard (Niven, 2003). Satisfaction can be felt by customer subsequent to making an examination between the performances of the products or services with the assumptions got by or surpassing what is generally anticipated (Kotler, 2006). Customer satisfaction is an important measure of customer behavior and a key indicator of service performance (Sandada, 2013). The main reason for offering public types of assistance, as well as done by UKPBJ in Ogan Ilir Regency, in carrying out goods/services procurement services to PPK and providers of goods/services is to achieve customer satisfaction.

The Effect of Internal Business Process Perspective on UKPBJ Performance

The results of the significance test of the internal business process perspective on UKPBJ performance are shown in the following table.

Table 3. Significance of Internal Business Process Perspectives on UKPBJ Performance

Variable	Path Coef	T-stat	P-values	Results
Business Process	0.433	4.006	0.000	Significant

Source: SmartPLS Test Results, 2021

The second hypothesis in this study examines whether there is a significant effect internal business process perspective on the performance of the UKPBJ in Ogan Ilir Regency. The results of the PLS-SEM analysis show that the internal business process perspective has a positive and significant effect on the performance of the Public Procurement Goods/Services Unit (UKPBJ) of Ogan Ilir Regency by 43.3%. This is in accordance with research directed by Pham Cd, Vu ST, Pham YTK, and Vu NT (2020).

The internal business process perspective focuses on all important activities and processes in the organization in an effort to provide services in accordance with customer values and needs. Subsequently, to obtain the ideal outcomes, it is necessary to continuously improve the process (process improvement) which starts with measuring the organizational performance so the requirements that influence services quality can be recognized (Ivanov and Avasilcai, 2014).

Meanwhile, the results of the analysis of respondents' answers on the internal business process perspective shows that customers assess the procurement service process provided by UKPBJ in Ogan Ilir Regency has been going well. It's just that the innovation dimension gets the lowest score compared to other dimensions. Customers consider that the innovation of UKPBJ in Ogan Ilir Regency during procurement services is still weak. Whereas based on the loading factor from the SmartPLS test results, each indicator on the innovation dimension has a major contribution to the internal business process perspective. In public organizations, innovation in terms of public service is necessary, to meet the customer needs, to accomplish customer satisfaction. It also proven by mediation effect of internal business process perspective has significant effect on customer perspective by 24,4% and complementary effect on the performance of UKPBJ in Ogan Ilir Regency by 67,7%. The results of the indirect test are shown in the following table

Table 4. Indirect Significant Test

Variable	Path Coef	T-stat	P-values	Results
Business Process -> Customer -> UKPBJ Performance	0.244	2.372	0.018	Significant

Source : SmartPLS Test Results, 2021

The innovation of public service is also essential for the developing the organization itself. This is likewise affirmed by Ivanov and Avasilcai (2014) that it takes innovation in the work process consistently to achieve organizational objectives. While the indicator of the achievement of organizational performance is how far the

organization has already achieve their objectives.

The Effect of Learning and Growth Perspective on UKPBJ Performance

The results of the significance test of learning and growth on UKPBJ performance are shown in the following table.

Table 5. Significance of Learning And Growth Perspective on UKPBJ Performance

Variable	Path Coef	T-stat	P-values	Results
Learning And Growth -> UKPBJ Performance	0.868	2.507	0.012	Significant

Source: SmartPLS Test Results, 2021

The third hypothesis in this study examines whether there is a significant effect of learning and growth perspective on the performance of the Public

Procurement Goods/Services Unit of Ogan Ilir Regency. The results of the PLS-SEM analysis show that the learning and growth has a significant effect on the performance

of the UKPBJ in Ogan Ilir Regency by 86.8%. Human capital cited by Rajak, Tahrir and Pinoa (2018) in Ongkorahardjo (2008) is a combination of a person's knowledge, skills and abilities to carry out their duties. Human capital can be measured from the level of education, work experience, professional level and continuous training. Information capital consists of two components, that are technology infrastructure and application of information capital. Technology infrastructure means technology as a mainframe and communication network while information capital are a collection of information, knowledge and technology built by technology infrastructure to support internal process activities within an organization (Prasetya EM, Utami and Prasetya A, 2016). While the climate for action (organizational climate) is further explained by Niven (2003) created from employee satisfaction, communication and harmony or synergy between employees. The positive and significant relationship between the dimensions in the learning and growth that is human capital, information capital and organizational climate with organizational performance, was suggested by Prasetya EM, Utami and Prasetya A (2016) and Rajak, Tahrir and Pinoa (2018).

Good employee performance is strongly influenced by employee capacity and is supported by infrastructure and organizational climate that can help improve the quality of employee work. Similar to the UKPBJ in Ogan Ilir Regency, to produce high performance it requires human resources who have the abilities in the field of procurement of goods/services who are able to manage the procurement system assisted by adequate information

technology and supported by a positive organizational climate, which can increase employee satisfaction (reward), ease of communication between employees and teamwork of each sub-unit to produce good quality of work. Gelan (2020) also stating that the employee motivation and good teamwork has strongly influence the BSC implementation for measuring the organizations performance.

The results of the analysis of respondents' answers on the learning and growth perspective which are considered very high indicates that employees believe UKPBJ in Ogan Ilir Regency has optimized the abilities of employees through training and technical guidance. Learning and growth perspective allows employees to have creativity and abilities, especially to keep up with technology developments such as the SPSE application which is continuously being developed by LKPP. But, UKPBJ in Ogan Ilir Regency does not yet have a functional procurement profession that is an obligation that must be fulfilled by each UKPBJ in accordance with LKPP instructions. Through the functional procurement profession, the duties and responsibility of each employee will be divided clearly which the amount and value of the procurement is adjusted to the 'jabfung pratama', 'jabfung muda' and 'jabfung madya'. It is expected to develop professionalism and reduce intervention in the public procurement goods/services.

The Effect Financial on UKPBJ Performance

The results of the significance test of Financial perspective on UKPBJ performance is shown in the following table.

Table 6. Significance of Financial Perspective on the UKPBJ Performance

Variable	Path Coef	T-stat	P-values	Results
Financial -> UKPBJ Performance	0.012	0.037	0.97	Not significant

Source: SmartPLS Test Results, 2021

The last hypothesis in this study examines whether there is a significant effect of financial perspective on the performance of the Public Procurement Goods/Services Units in Ogan Ilir Regency. The results of the PLS-SEM analysis show that the financial perspective has no significant effect on the performance of the Public Procurement Goods/Services

Units in Ogan Ilir Regency by 1.2%. But its proven that the financial perspective has significant effect on learning and growth perspective by 73,6% and indirect only mediation effect on the performance of UKPBJ in Ogan Ilir Regency by 74,8%. The results of the indirect test are shown in the following table

Table 7. Indirect Significant Test

Variable	Path Coef	T-stat	P-values	Results
Financial -> Learning And Growth -> UKPBJ Performance	0.736	2.398	0.017	Significant

Source : SmartPLS Test Results, 2021

Despite of the PLS-SEM results show in table 6, the respondents's assessment is high on the financial perspective, it can be interpreted that the UKPBJ in Ogan Ilir Regency has carried out the task of reporting budget realization in an orderly manner. This is in accordance with the main objective of financial perspective that is fulfilling financial accountability which is the main goal in public organizations (Niven, 2003).

CONCLUSION

The conclusions that can be drawn from this research are assessed from the internal side (learning and growth perspective and financial perspective) and from the external side (customer perspective and internal business process perspective), UKPBJ in Ogan Ilir Regency has high performance by testing 4 hypotheses where 3 of them are proven to be influential significantly to the performance of UKPBJ, that is the customer perspective, internal business process perspective and learning and growth while the financial proved to have no significant effect on UKPBJ performance with each effect value of 31.4%; 43.3%; 86.8% and 1.2%. Therefore, to improve performance, it is necessary to increase the discipline and responsiveness of the employees, to develop the innovation of public service so that they can meet the customer needs and

also for the development of the organization itself, to maintain and prioritize employees who have procurement capabilities and to accelerate the process of transitioning to a functional profession of public procurement goods/services.

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