# EFFORTS TO IMPROVE ACADEMIC SERVICE GOVERNANCE THROUGH OPTIMIZATION OF INFORMATION TECHNOLOGY AT GORONTALO STATE UNIVERSITY

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## ABSTRACT

In maintaining the existence of the State University of Gorontalo, a quality higher education management system is needed to be able to adapt to the dynamics of change. Good governance of the State University of Gorontalo is a condition that ensures a synergistic process between internal elements and the support of external parties, as well as mutual control carried out by related components within an organization. This study aims to analyze what efforts can be made to improve the governance of academic services through optimizing information technology at the State University of Gorontalo. This research method is qualitative. Data collection was carried out through a literature study by tracing the sources of previously written writings obtained from various sources, journals, documentation books, the internet, and libraries. The results of the study show that efforts that can be made to improve the governance of academic services at the State University of Gorontalo are through structuring the management of functional aspects consisting of (1) Management of the academic service system centered on a curriculum that is adapted to the national curriculum, structuring the educational process cycle starting from student admissions. until graduation, and the arrangement of the Teaching and Learning Process; (2) The development and management of human resources starts from determining the number, quality, and effective teaching staff and education staff in accordance with the needs of higher education institutions to arranging pensions, dismissals, and severance pay for human resources; (3) The management of the financial performance system, namely the process of managing funds from receipt to use of the budget, can be properly accounted for based on applicable regulations; and (4) Improving facilities and infrastructure services by preparing all equipment/materials for the smooth implementation of the educational process. includes planning, procurement, storage of equipment items, maintenance, and removal.

**Keywords**: *Academic Services, Governance, Information Technology*

## PRELIMINARY

Public service is a form of service delivery which can also be interpreted to serve the needs of people or communities who have an interest in the organization by following established rules and procedures. Public services by the public bureaucracy are expected to have an impact on the welfare of the community. According to(Saputro, 2015)Public service is a form of providing services for the needs of people or communities who have an interest in the organization in accordance with the basic rules and procedures that have been set.

Bureaucracy according to (Widodo, 2001) is a public servant, so its function is expected to be able to provide professional, effective, efficient, accountable, responsive and adaptive services to the situation and can improve the quality of self-potential in the sense of being able to develop individual and community capacities to more actively determine his future. Public

services can be said to be professional if public services have been realized with the accountability and responsibility of service providers.

Academic autonomy is a priority in higher education governance in this increasingly modern era. Efforts that have been made by the government in realizing the ideal role of a higher education institution in Indonesia are still facing a number of obstacles, both in terms of policy, implementation, monitoring and evaluation. The problems of academic quality, human resources, budget, supporting facilities and infrastructure, relevance and governance of higher education are the many obstacles faced so that if this is allowed it will be a form of weak accountability of a university.

Before entering the era of society 5.0, universities must be able to make big leaps and must always be ready to create the latest innovations and continue to improve services from an implementation of the use of information systems. Before entering this era, UNG was required to be able to overhaul the pattern of education that had been implemented with very standard competencies so that education continued to develop. Like it or not or ready or not, UNG must dare to enter the comfort zone with unknown competencies.

The demands of the changing times in the campus world still have to pay attention to aspects of the humanities in order to create various conveniences in solving problems that have occurred so far. In responding to the rapid development of the times, in order to increase the efficiency of each bureaucratic apparatus in the field of information and communication technology (ICT) it is necessary to optimize the management of human resources (HR) in order to boost the credibility of a university, with the aim of facilitating the implementation of tasks. future tasks as stated(Yasa, 2021). The development of human resources supporting academic services is important to do because it will make it easier for universities to achieve their goals related to the number of personnel with skills and expertise possessed in the process of assisting the implementation of academic services in order to achieve the desired goals and objectives.

To build a responsive bureaucracy in providing public services, it is necessary to make structural improvements(Yasa, 2021). Sustainability of bureaucratic reform must continue to be carried out to improve the quality of public services so as to cause a sense of trust from the public in the implementation of services from government officials.(Purwaningsih, 2019).Thus, what is expected in bureaucratic reform will be closely related to other aspects of reform such as shifting mindsets, developing technology-based public service structures, as well as improving regulations and leadership.

State University of Gorontalo, which is abbreviated as UNG, is an educational unit for providing higher education in Gorontalo, which has a goal of mastering science and technology with the aim of improving people's living standards. A very significant change that occurs in the university environment is the existence of relatively fast competition when compared to the ability of universities, so that sometimes unfair competition occurs. In the concept of implementing Higher Education, the principles of good academic governance are prioritized. There are many elements or components that exist in universities that must be empowered, so that universities are able to develop service quality continuously in order to realize the vision and mission that has been set.

The essence of autonomy in higher education is a system that guarantees the empowerment of higher education institutions to carry out their functions and duties. In accordance with its meaning, autonomy is inherent in the nature of higher education which

includes policies to determine programs, organizational systems, management systems, resource management and policies to manage finances. Universities have an autonomy in managing their institutions. Each university has autonomy in carrying out the management of academic and non-academic activities. Academic autonomy is the nature of universities to seek the truth and convey more accurate information as a basic need for universities in carrying out their functions, namely the Tridharma of Higher Education,

Good university governance is related to several aspects, namely accountability, leadership and management. Good governance is a condition that ensures the existence of a synergistic process between internal elements and the support of external parties, as well as mutual control carried out by related components within an organization. This is in line with what has been stated(Suti, 2020)that governance includes the entire process, elements of governance, and has the main goal of improving the quality of a sustainable higher education institution in achieving the expected vision and mission as stated in the university's strategic plan.

Good governance will be of good quality if it is implemented and supported by a very conducive academic atmosphere and academic culture and is formed by growing and presenting a sense of care, a sense of belonging, a phrase of togetherness and a high commitment to the entire academic community. Many researchers and various groups are increasingly interested in the issue of applying the principles of good governance in universities, including researchers(Risanty, 2019). Meanwhile, according to(Wahyudin, 2017)the concept of good university governance is an action to anticipate and is considered a drug in improving the quality of higher education governance.

The governance of a university is very dependent on supporting factors that are integrated with each other. Therefore, the factors must support each other, if one factor is not good, it will have an unfavorable impact on other factors and result in poor governance of a university. Thus, the governance system is an integral part of the responsibilities of higher education leaders, including faculties/departments/study programs, educators and education staff. Therefore, the higher education governance system must touch all directions and achievements as described in the university's strategic plan.

**METHODOLOGY**

This research method is qualitative. Data collection was carried out through a literature study by tracing the sources of previously written writings obtained from various sources, journals, documentation books, internet, and libraries.

**RESULTS AND DISCUSSION**
**A. Gorontalo State University and Its Development**

Government Regulation No. 4 of 2014 stipulates that the implementation of higher education is carried out by a higher education organization consisting of the senate, higher education leaders, internal supervisory units, and the board of trustees. These elements are those who are responsible and represent the functions of policy making, management, supervision, and consideration, both in the academic and non-academic domains.

In the context of management, the university governance function is carried out by higher education leaders and is an academic implementing element that carries out the function of

determining non-academic policies. Higher education leaders consist of at least (1) the Chancellor, Chairperson and Director. Has the task of leading the implementation of the tri dharma of higher education, namely education, research, and community service as well as managing resources, students, and their relationship with the environment; (2) Deputy Chancellor, Secretary, Deputy Director. Assigned to assist the Chancellor, Chairperson and Director in leading the implementation of activities in accordance with their respective fields of duty; (3) The Education Implementing Unit consists of (a) Faculties. Tasked with carrying out and managing academic, vocational and professional activities in one or several science and technology clusters, (b) Department. Tasked with implementing and managing academic, vocational and professional education in 1 (one) or several branches of technological science; (4) Research and Community Service Implementing Unit. Tasked with carrying out research and community service based on science, technology and art to support education, institutional development, as well as national, regional and regional development; (5) Quality Assurance Implementing Unit. In charge of planning, implementing, controlling, and developing an internal quality assurance system; (6) Administrative Implementing Unit. Tasked with coordinating the implementation of administrative tasks and services to all organizational units within the university environment (7) Academic Supporting Units. In charge of supporting and carrying out the Tridharma of Higher Education,

***Trends***

The development and progress of UNG is marked by the change of UNG into a Public Service Agency (BLU) since 2011 and is marked by the increasing number of study programs. In the report (Revised UNG Strategic Plan 1 of 2020) The addition of the number of faculties and study programs until 2020 at the State University of Gorontalo there are 10 faculties and 1 postgraduate program, In 2021 a medical faculty and 1 Vocational School There are 78 study programs at UNG, namely: 52 Undergraduate Study Programs, 2 Diploma Programs, 2 Professional Programs, 18 Masters Programs, and 6 Doctoral Programs. Gorontalo State University is currently accredited A, based on the Decree of BAN-PT Number 22/SK/BAN-PT/Akred/PT/II/2018. A total of 78 study programs have been accredited, consisting of 16 study programs A, 60 study programs accredited B,

The strategic issues facing UNG today are not only related to internal conditions but are also closely related to external conditions. Changes in dynamic and complex external conditions have broad implications, often creating new problems that are very complicated to unravel. In dealing with situations like this, UNG is the oldest state university in Gorontalo and has an important role in providing solutions and making positive contributions in order to eliminate destructive external conditions. The development of information technology that is very fast and increasingly dynamic has an effect on changes in the implementation of services.

The development of UNG both in terms of the number of students' interest that enters each year, very adequate facilities and infrastructure, qualifications of human resources based on their competencies and increasing productivity of academic services, publication of research results, and the use of information technology can have an impact on improving governance, UNG clustering and ranking. Based on the ranking results of the Ministry of Education and Culture, UNG's ranking in 2020 is in the 86th position, previously in 2019 it was ranked 100, in 2018 it was ranked 47, in 2017 it was ranked 50 and in 2016 it was ranked 47 and in 2015 it was ranked 108.

*Figure 1. UNG Ranking*

The Ministry of Education, Culture, Research and Technology (Kemdikbudristek) in recent years is conducting clustering and ranking of universities, the results of the ranking are announced by the ministry every August 17 and published to stakeholders. The purpose of holding a ranking of universities according to (Rozikin, 2020) is as follows (1) to map or group universities; (2) to improve the quality of higher education in implementing and implementing the Tri Dharma of Higher Education in a sustainable manner; (3) as the basis for developing higher education institutions (4) as the basis for policy making by the ministry; and (5) is information to the public about the performance or performance of higher education institutions. Assessment indicators for determining the clustering and ranking of universities in Indonesia are based on the Output-Outcome Base. For the weights and aspects that become the material for assessment at the State University of Gorontalo, among others, input performance with a weight of 45% and output performance with a weight of 55%. The detailed ranking indicators and performance weights can be seen in Table 1.

There are five main components that form the basis for the clustering and ranking carried out by Kemdikbudristek (Rozikin, 2020), namely (1) the quality of human resources; (2) institutional quality; (3) the quality of student activities; (4) the quality of research and community service; (5) innovation quality. Higher education clustering indicators continue to change every year. Aspects of the assessment in the rankings in recent years include the weight of 30% for human resources, 28% for institutions, 12% for students, and 30% for research and community service. And starting in 2018, there are additional aspects of the rating assessment, namely innovation by 5% and the human resource aspect being reduced to 25%. This change adapts to the changing conditions of the ministry's organization.

**Table 1. Rating Indicators**

| Input Performance | | External Performance | |
|---|---|---|---|
| **Input (20%)** | **Process (25%)** | **Output (25%)** | **Outcome (30%)** |
| a. The percentage of lecturers with doctoral education is 40%. <br> b. The percentage of lecturers in LK and | a. Accreditation of BAN-PT Study Program 40%. <br> b. Learn to be brave 10%. <br> c. PT cooperation 9%. | a. The number of indexed scientific articles per lecturer is 30%. <br> b. Research performance 40%. | a. 25% innovation performance. <br> b. Percentage of graduates who find work within 6 months 15%. |

| | | | |
|---|---|---|---|
| GB positions is 35%.<br>c. The ratio of the number of students to lecturers is 15%.<br>d. The number of foreign students is 8%.<br>e. The number of lecturers working as practitioners in the industry for at least 6 months is 2%. | d. 10% completeness of the PDDIKTI report.<br>e. The number of study programs protected by DUDI, NGO, or QS TOP 100 WCU based on subject is 2%.<br>f. Study Program implements 2% independent learning.<br>g. Students carry out the 2% Independent Learning Program. | c. Student performance 20%.<br>d. The number of internationally accredited/certified study programs is 10%. | c. The number of citations per lecturer is 20%.<br>d. The number of patents per lecturer is 15%.<br>e. 25% community service performance. |

*Source: UNG Strategic Plan*

Quoted from the official website of the Director General of Higher Education Kemendikbudristek, from as many as 2,136 universities in Indonesia. There are 15 universities in cluster 1, 34 universities in cluster 2, 97 universities in cluster 3, 400 universities in cluster 4, and 1,590 universities in cluster 5. Sources of data in the 2020 ranking assessment compiled from the Kemdikbudristek website include: (1) PD Dikti data (Higher Education Database); (2) data outside of PD Dikti but is the result of an assessment from the Kemendikbudristek work unit such as research performance and student performance; (3) data outside of PD Dikti collected in a structured manner by work units and relevant to rankings, such as foreign students.

Seeing and observing the ranking results of the State University of Gorontalo which often change from year to year, even for a few years it was in the 47th position, the academic community must find the best solution and carry out development strategies that can be optimized in improving governance and management. The UNG rating is in accordance with the provisions that become the standard for the Kemdikbudristek assessment indicators.

**B. Efforts to Improve Service Governance**

The standard of achievement of good university governance management must of course be carried out based on standards from several functional aspects. The functional aspects that are generally carried out are as follows (a). Management of the academic service system; (b). HR Development and Management; (c). Management of the financial performance system; and (d). Improvement of facilities and infrastructure services.

**1. Academic service system management**

Gorontalo State University, which is an educational institution, of course academics are the heart of a university and study programs are the spearhead of it. In improving the quality and competitiveness of its graduates, UNG must continue to optimize the management of academic services starting from the academic atmosphere of the study program level including (a) The curriculum used is adjusted to the national curriculum which has been adapted to the needs of the profession, competence and regional needs. (b) The academic process starting from the student admission process, the stages of study plans, study evaluations, final exams, graduation to graduation stages. (c) Teaching and learning system activities starting with the preparation of an academic calendar, course

contracts, lecture schedules, monitoring lectures, evaluating lectures, implementation of practicum using educational laboratory; as well as providing guidance for students' final assignments.

Not only intra activities, but extra activities also continue to be carried out by carrying out student development. The UNG campus must also pay attention to, including by counseling students' problems and obstacles, developing student self-potential by continuing to carry out activities in the form of competitions to increase talents and interests, providing scholarship assistance. for students who excel in extra activities, make entrepreneurship training, and continue to update tracer study data for alumni. Furthermore, with regard to the management of research and community service programs, it must begin with developing and increasing the capacity of research and community service institutions; innovation and intellectual property rights (HAKI) continue to be improved on their management.

## 2. HR Development and Management

HR concept according to(Suti, 2020)is the ability that relates to the power of thought with the physical power of each person, while heredity and environment greatly determine the nature and behavior of a person, and a work performance is motivated by a desire to fulfill individual satisfaction. In line with the description above, HR management at UNG is seen as very important in giving a role to the management and progress of the university. HR management is a process that includes evaluating HR needs, getting people to meet those needs, and optimizing the utilization of these important resources by providing the right incentives and assignments, to match the needs and goals of the organization in which HR is located.(Primayana in Suti, 2020).

The role of HR management that has been put forward by (Hasibuan, in Suti 2020) can be used to improve the HR management management system at UNG, where this role can help improvements include (1). Determination of the quantity and quality of teaching staff in accordance with the needs of the university; (2). Establish a recruitment and placement system for education personnel based on needs in accordance with the right man in the right job; (3). Regulate and stipulate regulations that regulate welfare for educators and education personnel, career development and promotion, and dismissal for educators and education personnel who violate the applicable rules; (4). Make predictions on the formation of HR in the future; (5). Analyzing budget availability and university progress and tracking graduates who are ready to work; (6). Monitor changes in regulations relating to the implementation of higher education institutions; (7). Monitoring technical progress and performance development of educators and education staff every year; (8). Providing educational support, conducting training programs, measuring and evaluating performance achievements; (9). Regulating the transfer of educational staff according to the competence of expertise possessed; and (10). Organize and prepare training for retirees, arrange termination and severance pay for educators and education. Monitoring technical progress and performance development of educators and education staff every year; (8). Providing educational support, conducting training programs, measuring and evaluating performance achievements; (9). Regulating the transfer of educational staff according to the competence of expertise possessed; and (10). Organize and prepare training for retirees, arrange termination and severance pay for educators and education. Monitoring technical progress

and performance development of educators and education staff every year; (8). Providing educational support, conducting training programs, measuring and evaluating performance achievements; (9). Regulating the transfer of educational staff according to the competence of expertise possessed; and (10). Organize and prepare training for retirees, arrange termination and severance pay for educators and education.

Human resource management at UNG is considered a very important factor to be a concern in the management of good university governance. To carry out the goals that UNG wants to achieve, the university should be able to implement things as stated by (Sutrisno, in Suti 2020), as follows (1). Give consideration to policies to ensure that universities have reliable human resources and are always ready to cope with change; (2). Implement and maintain all HR policies and procedures that enable the organization to achieve its objectives; (3). Assist in the development of university policy directions and strategic issues, especially those related to HR implications; (4). Provide forms of support that assist leaders in achieving the university's vision, mission and goals; (5). Provide solutions to various problems and difficult conditions that will occur to ensure that HR will be able to find solutions to solve problems that will be faced; (6). There needs to be a media liaison between university management and stakeholders; (7). Make improvements and develop HR management SOPs.

3. **Management of Financial Performance System**

The State University of Gorontalo has the task of managing finances and is responsible for financial reporting which is carried out based on the principles of accountability and efficiency so that its use can be utilized optimally. Financial reports based on Financial Accounting Standards which include balance sheets, operational reports, cash flows, and notes to other financial statements must be prepared by UNG, which is also an institution that provides public services. The management of financial reports must start from the planning and budgeting system, accounting system, reporting and auditing, then it is necessary to manage funds related to the provision or procurement of business unit entities (BPU), as well as the process of determining and changing the budget and accountability for the use of the budget with the principle of accountability. and efficiency.

Performance indicators of financial management at UNG can be seen from the routine of providing Public Institutional Accountability Reports (LAKIP). LAKIP is a form of accountability system from educational institutions entrusted with the use of the budget and provided by the Ministry of Education and Culture in an information system called e-SAKIP. e-SAKIP was created and developed in the context of monitoring and evaluating the ministry's indicators of performance planning, performance measurement, performance reporting and performance evaluation of a university. From the things mentioned above, it shows that the quality of financial management at UNG has been carried out in a transparent and accountable manner. In principle, the audit results can mean that the process of managing funds from receipt to use of the budget can be properly accounted for based on applicable regulations. As found by(Wahyudin in Suti, 2020)that the level of budget absorption is indicated by the effectiveness and efficiency of financial management starting from planning, budgeting, implementation, evaluation and monitoring and reporting.

4. **Improvement of Facilities and Infrastructure Services**

In order for learning outcomes to run effectively, smoothly, and regularly, facilities are facilities that must be provided in the teaching and learning process. Meanwhile, infrastructure is a supporting facility that indirectly supports teaching and learning activities such as courtyards, parks or educational gardens, roads used, rules and images that have aesthetic value, a beautiful atmosphere, and so on. Facilities and infrastructure are the main and important facilities for institutions and civitas in achieving a success and smooth teaching and learning process activities.

Facilities and infrastructure are also something that must be absolutely fulfilled by the university to provide convenience in the implementation of education and the provision of public services. In order for these facilities and infrastructure to be fulfilled, management is needed in the existence of facilities and infrastructure which is interpreted as an activity that regulates to prepare all equipment/materials for the implementation of the educational process. Management of facilities and infrastructure is needed to help smooth the teaching and learning process. Facilities and infrastructure management activities include planning, procurement management, storage of goods/equipment, maintenance, and elimination of maintenance.

C. **The Role and Function of Information Technology**

Information Technology implementation provides business value in the form of flexibility, quality improvement, cost reduction and increased productivity(Pamoragung in Darmalaksana, 2018). Efficiency is achieved through the application of information technology that is in line with organizational plans and strategies, as well as information needs that determine the success of an organization. Information and information technology instruments are expected to increase the competitiveness of organizations that lead to goals, increase strengths and opportunities, and reduce organizational barriers and weaknesses.

According to(Darmalaksana, 2018)Information Technology in a university serves as a supporter and accelerator for the services provided by the university and access to information by users for the purpose of efficiency in all processes working in higher education. This fact is reinforced by the existence of information technology at UNG in carrying out the service process, many are assisted by the use of information technology. The advantage of UNG compared to other universities is that it is more effective and efficient to do by continuing to explore information needs and following developments in information technology so that what is produced from an information can be a material consideration for the community. Academic services using information technology that have been implemented at UNG have been good but it is necessary to optimize and develop an integrated system between faculties and units, this can be seen from the unsynchronization of data or information needed by the institution both in terms of service and in terms of reporting. This is considered very influential on the effectiveness and efficiency of services from a university.

*Figure 2. Roles, Functions, and Objectives of UNG Information Technology*

UNG, which was founded on the basis of core educators, is an institution or organization whose quality is highly dependent on its knowledge base. For this reason, knowledge information media facilities are needed as a channel for the academic community to interact with each other as well as supporting learning media. For the purposes of teaching and research, students and educators are very dependent on the progress or development of the science that is practiced, where data or information related to the dissemination of knowledge in all educational institutions must be easily accessible by the academic community. The existence of the internet with the application of internet-based information systems is an absolute tool that must be owned by the university. Strategy for implementing information technology based on the university's competitive environment in order to achieve its business strategy. The role of digital-based information technology as a tool that allows universities to build cheaper educational processes faster. There is an information technology function that handles this problem, namely back office and front office. Back office is an operational activity carried out in the context of utilizing information technology to support the process of administering administrative services within the university.

The following are the things that are targeted in implementing the implementation of information technology at UNG: (a) Registration for new students is done online by utilizing the campus website facilities so as to make it easier for applicants to access without having to come in person or be physically present to campus; (b) The Study Plan Card (KRS) form can be done online from anywhere that allows the implementation of a lecture contract by utilizing owned devices such as computers, PDAs (Personal Digital Assistants), tablet PCs, and so on; (c) Students are given full access rights and can view their test scores and Study Result Cards (KHS) online using their digital devices; (d) managing classes starting from the allocation of courses and teaching staff to student attendance is done automatically with the application provided by the university, namely the SIAT application; (e) Management of archives and documentation properly and neatly stored in a format determined by the campus; (f) Integrated human resource management, starting from inputting data and information on students, educators and education staff, as well as data related to alumni; (g) Library information system, both literature books and journals that can be accessed online both internally and externally; (h) An integrated information system between marketing, administration, human resources, finance and accounting as well as asset management in support of university reporting; (i) Support for the management of the MBKM program which requires the administrative process to be connected between universities with one another which allows students to contract courses between different study programs or universities; (j) Application of the use of research

and community service starting from the process of submitting proposals to evaluating research results and implementing related programs that allow the administrative process to be carried out online; (k) Software to manage the career hierarchy system for education personnel and the rank of educators; (l) The information portal is up to date which allows the academic community to find various important data and information available at the university and information on other partner institutions; (m) Supporting facilities for extra student activities in channeling talents,

**CONCLUSION**

The State University of Gorontalo has made many major contributions in improving the quality of human resources, especially in Gorontalo Province. The complexity of higher education management must be a concern for the academic community to jointly carry out their duties and responsibilities in achieving healthy and quality higher education governance. Therefore, efforts that can be made to improve the governance of academic services at the State University of Gorontalo are through structuring the management of functional aspects consisting of 1) Management of the academic service system centered on curriculum development and review in accordance with the national curriculum, structuring the educational process cycle starting from acceptance of students until graduation, as well as the arrangement of the Teaching and Learning Process; 2) HR development and management starts from determining the number, quality, as well as effective teaching and educational staff in accordance with the needs of higher education institutions to regulate pensions, dismissals, and severance pay for human resources; 3) Management of the Financial Performance System, namely the process of managing funds from receipt to use of the budget can be properly accounted for based on applicable regulations; and 4) Improvement of Facilities and Infrastructure Services by preparing all equipment/materials for the smooth implementation of the educational process. includes planning, procurement, storage of equipment items, maintenance, and removal. 3) Management of the Financial Performance System, namely the process of managing funds from receipt to use of the budget can be properly accounted for based on applicable regulations; and 4) Improvement of Facilities and Infrastructure Services by preparing all equipment/materials for the smooth implementation of the educational process. includes planning, procurement, storage of equipment items, maintenance, and removal. 3) Management of the Financial Performance System, namely the process of managing funds from receipt to use of the budget can be properly accounted for based on applicable regulations; and 4) Improvement of Facilities and Infrastructure Services by preparing all equipment/materials for the smooth implementation of the educational process. includes planning, procurement, storage of equipment items, maintenance, and removal.

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