## *ABSTRACT*

The procurement of the goods and services by the government to get their needs can be done by two ways, which are through providers and self-managed. On procurement through providers there are some stage to the creation of contractual relationship, starting from the announcement, the document, explanations, revenue offer, the opening bid, evaluation of the offer, the determination of a winner and finally the announcement, after that refutation to the appointment of providers (if any) is admisbble. At the appointment of provider (the winner), a contracting officers (PPK) issues a letter of appointment of providers goods and services (SPPBJ) to provider, this is meaning that the parties already have bound in contractual term and the next stage is obligatory to the parties to sign a contract procurement. However, in practice the contracting officer (PPK) often cancel the letter of appointmen (SPPBJ) and may lead to financial losses for providers. In that condition, contracting officer certainly break the rule, especially presidential rule No. 54/2010 which last revised by No. 04/2015 about Government procurements.

*Keywords*: *Government procurement*; *Letter of appointment*; *Procurement Stage*;