

TRANSPARENCY OF PROCUREMENT OF GOODS AND SERVICES IN LUWU DISTRICT GOVERNMENT

Raehana Rahman¹

¹Department of Administrative Sciences, Faculty of Social and Political Sciences, Hasanuddin University

Corresponding Author: Raehana Rahman

Abstract

Transparency in the procurement of goods and services is a key instrument for achieving accountable, efficient, and corruption-free governance. In Luwu Regency, the implementation of transparency through the Electronic Procurement Service (LPSE) system and Presidential Regulation No. 16 of 2018 and its amendments still faces challenges related to information disclosure, limited certified procurement personnel, local supplier participation, and public oversight mechanisms. This study aims to analyze the level of procurement transparency in Luwu Regency using Gregorius Porumbescu et al.'s (2022) Government Transparency framework, emphasizing organizational actors, information technology, managerial intervention, and stakeholder engagement. The research employs a qualitative descriptive case study approach using document review, interviews with ULP and PPK officials, suppliers, and field observations. The findings show that procedural transparency is achieved through LPSE use and public procurement plans, but substantive transparency remains low in bid evaluation disclosure, contract access, and project reporting. Technological transparency exists, yet organizational and managerial responsiveness is limited. To address this, the study adds a Regulatory Integrity dimension reflecting compliance, internal supervision, and sanctions enforcement. Transparency in Luwu Regency is still administrative rather than participatory, requiring stronger human resources, LPSE optimization, and participatory monitoring systems.

Keywords: Transparency, Procurement of Goods and Services, Regional Government, LPSE, Luwu Regency

Introduction

1. Background:

Transparency is a crucial principle that impacts both performance and public relations. According to Holmstrom (1982), individuals behave better when they know they are being monitored, while Birkinshaw (2006) states that the information transparency provides to the public is crucial for improving their well-being by empowering them to make better decisions. Furthermore, transparency is interpreted as an important signal of a progressive orientation that emphasizes openness and avoids secrecy (Fenster 2017).

Although government transparency may seem like a decades-old idea, its intellectual roots go back much further. To understand contemporary debates about transparency, Porumbescu et al. (2022) distinguish three historical lines of transparency's development: transparency as an idea, transparency laws, and transparency in practice.

First, as an idea, transparency is both old and new. It is new in that it is used to refer to the publication of government information on websites, and old in that the basic idea that observing others influences their behavior has been around for a long time (Hood, 2006). Meijer (2009) highlights that the ability to see how things happen directly has played a role in building trust in society.

The political philosopher Rousseau equated darkness with evil and considered transparency a path back to a lost state of nature. Rousseau's notion of transparency was applied to organizational settings by Jeremy Bentham. The idea that people behave better when watched is central to Bentham's concept of the panopticon. A panopticon is a distinct type of organization (a prison) where all inmates are visible to guards stationed in a tower at the center of the prison, ensuring

greater adherence to the organization's rules and norms. Bentham considered transparency to be a cornerstone of government because it would prevent "conspiracies" by those acting in the public interest. Rousseau and Bentham's notion of transparency as a governing norm sparked much debate about transparency in the nineteenth century (Porumbescu et al., 2022).

The ideological emphasis on transparency has shifted since the 1980s. Initially, transparency was associated with progressive politics promoting trust, social justice, and bureaucratic rationality, but a different discourse has developed, emphasizing transparency as promoting free choice, reducing regulation, and encouraging "small government" (Pozen 2018). This ideological shift aligns with many aspects of the New Public Management paradigm (Piotrowski, 2007). By communicating performance and encouraging choice, transparency is said to strengthen trust in government (Hood and Heald 2006).

Transparency has evolved over time, from an interpersonal relationship to a governance value to an organizational practice intended to improve individual performance and increase public trust in government.

Second, efforts to translate the idea of transparency as a value into law. These efforts began in Sweden, at a time when contemporary understandings of transparency as a hallmark of good governance were beginning to take shape. Sweden adopted an Access to Information Act in 1676 during the transition from absolutist to liberal bourgeois rule (Erkkilä, 2012). Despite gradual moves towards transparency throughout the nineteenth century, Sweden remained the only country with a *Freedom of Information (FOI)* law until 1951, when Finland became the second country to enact one.

FOI laws gained popularity after being adopted by the Johnson Administration in the United States in 1966, and were followed by promulgations from the 1970s onward. Roberts (2006) suggests that the "transparency boom" of the 1990s should be understood as a reaction to the fall of the Berlin Wall and a desire to reject the secrecy of collapsing authoritarian states. This resulted in the almost exponential growth of FOI laws worldwide in the following two decades.

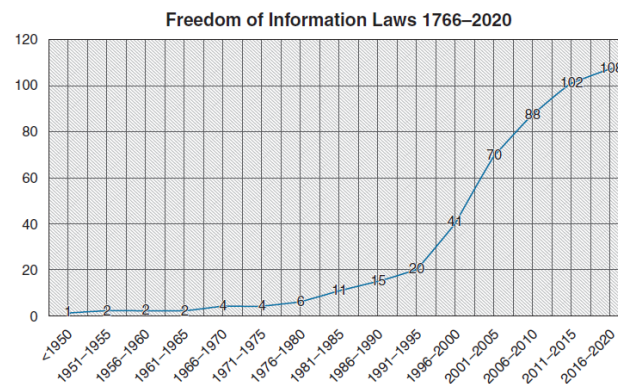


Figure 1 Adoption of freedom of information legislation across the globe.
Data source: www.right2info.org/access-to-information-laws

Figure 1 Development of the law on openness of information

The rapid expansion of information disclosure laws appears to be good news for government transparency. Authoritarian countries like China have also adopted FOI laws; however, Xiao (2010) found that China has adopted an FOI model that emphasizes proactive disclosure over disclosure upon request. Furthermore, the strength of these transparency laws is undermined by broad exemptions and limited access (Porumbescu et al., 2022). In addition to the emergence of FOI laws,

the New Public Management reform agenda has produced new forms of legislation. For example, the United States enacted the Government Performance and Results Act in 1993 (Piotrowski and Rosenbloom 2002) and the Clinger-Cohen Act in 1996 (Westerback 2000). Both laws aimed to increase the transparency of public organizations by requiring them to provide performance information. The New Public Management reform movement influenced the terminology used. “Publicity” and “access to information” were once the dominant terms, however, the more technical term “transparency” quickly entered the political debate from the 1980s onwards (Scholtes 2012). This research is expected to contribute to the implementation of the principle of transparency in the procurement of goods and services in Luwu Regency through analysis of technology indicators, stakeholders, management interventions and organizational actors, as well as providing model recommendations to increase transparency so as to prevent corruption, increase accountability, improve the quality of goods and services, increase efficiency, and increase public trust in the government in Luwu Regency.

Based on the preliminary explanation above, this research is for further analysis related to *management interventions, organizational actors, stakeholder environment* and *technology* in the transparency of procurement of goods and services in the Luwu Regency Government as well as the *government transparency* model in procurement of goods and services in Luwu Regency.

Methods

Design

This research uses a descriptive qualitative approach with a case study design. The research focuses on an in-depth examination of the phenomenon of transparency in the procurement of goods and services in the Luwu Regency Government, which occurs in a real and specific context. The case study design allows researchers to explore the process, dynamics, and implementation of transparency principles as regulated by Presidential Regulation No. 16 of 2018 and its amendments to regional procurement.

Procedure

Informants were selected using purposive sampling, which involves intentionally selecting informants based on their involvement and knowledge of the research object. The informants included the Head of the Goods and Services Procurement Section/UKPBJ, the Working Group (Pokja), the Commitment Making Officer (PPK), procurement officials, LPSE managers, internal auditors from the Regional Inspectorate, goods/services providers (vendors), and community elements such as the media and NGOs who have access to and are interested in the issue of procurement information transparency in Luwu Regency. The number of informants is flexible and will be adjusted to meet data needs until data saturation is reached.

Data collection techniques were conducted through in-depth interviews, observations, and document reviews. Interviews were conducted in a semi-structured manner to obtain information related to the implementation of transparency in procurement, access to public information, the use of the electronic procurement system (SPSE), and the obstacles encountered. Observations were conducted directly on procurement activities, both through the LPSE system and administrative processes in UKPBJ. Meanwhile, document reviews were conducted on official documents such as the General Procurement Plan (RUP), tender documents, evaluation minutes, work contracts, procurement realization reports, and supervisory audit documents.

Data were analyzed using the Miles and Huberman interactive analysis model, which consists of three stages: data reduction, data presentation, and conclusion drawing. Analysis was conducted continuously from the beginning of the study to identify patterns, themes, and meanings related to

procurement transparency. To ensure data validity, this study utilized source and technical triangulation, data confirmation through member checking, and increased credibility through diligent observation and careful document examination to ensure the research results could be scientifically accounted for.

Results

This study aims to analyze transparency in the implementation of goods and services procurement in the Luwu Regency Government based on four main dimensions: (1) organizational actors, (2) technology, (3) management interventions, and (4) stakeholder environment. This analysis uses the Government Transparency theoretical framework proposed by Gregorius Porumbescu et al. (2022), which emphasizes that government transparency is the result of complex interactions between organizational actors, technological capacity, managerial interventions, and stakeholder environmental involvement.

Organizational Actors

In the theory of Government Transparency by Gregorius Porumbescu et al. (2022), organizational actors *play* a central role in determining how the principle of openness is translated from formal policy into concrete practices in governance. Porumbescu emphasizes that transparency cannot be effective simply because of regulations or technology, but rather is largely determined by the behavior, capacity, and values held by the actors working within the public bureaucracy.

No	Wilayah Provinsi	Pemerintah Daerah	Rekomendasi Kebutuhan JF PPBJ			
			Total	Pertama	Muda	Madya
1	Provinsi Sulawesi Selatan	Pemerintah Kab. Luwu	11	7	3	1

Figure 2 Screenshot of the job requirements for PBJ Luwu Regency

Based on data from the Luwu Regency Personnel and Human Resources Agency, the comparison of the JF Requirements for Goods and Services Procurement Managers in the screenshot above and the current *bezetting* is as follows:

UKPBJ ASN Employee Data Table

No	Position	Bezetting	crew members	+/-
1	First Expert Procurement Manager of Goods and Services	6	7	-1
2	Junior Expert Procurement Manager for Goods and Services	2	3	-1
3	Middle Expert Procurement Manager for Goods and Services	0	1	-1
Amount		8	11	-3

The table shows that the JF PPBJ needs have not been met and still require 3 (three) ASN employees. However, based on information from the Organizational Section of the Regional Secretariat, it is known that the JF PPBJ has not yet received a formation determination from the Ministry of PANRB. The Head of the Organizational Section of the Luwu Regional Secretariat said that:

"The proposal for the need for a Procurement Manager for Goods and Services has not been submitted, but the supervisory agency has recommended the need for this position. The recommendation from the supervisory agency will serve as input to the Minister of Administrative and Bureaucratic Reform (MenPAN RB) to determine the number of positions required in Luwu Regency."

Presidential Regulation Number 46 of 2025 stipulates that regional governments are required to have procurement managers for goods/services by preparing an action plan to fulfill the procurement manager's needs. If the number of procurement managers within the regional government is insufficient according to the action plan for fulfilling the procurement manager's needs, then:

The Luwu Regency Government has never conducted socialization on the management of procurement of goods and services for ASN, but the Luwu Regency Personnel and Human Resources Development Agency (BKPSDM) has held Technical Guidance on Procurement of Goods and Services Level – 1 to 36 State Civil Apparatus in 2024. The Technical Guidance on Procurement of Goods and Services Level – 1 was held in collaboration with the DPD of the Indonesian Procurement Experts Association (IAPI) of South Sulawesi Province. The implementation of the Technical Guidance aims to provide training participants with supplies, knowledge and skills regarding government procurement procedures for goods/services according to the Presidential Decree. The Head of BKPSDM Luwu Regency said that:

" Through technical guidance, the Luwu Regency Government can develop competent human resources in the field of PBJP, such as understanding the procurement mechanisms of goods and services. Having civil servants (ASN) who understand the PBJP mechanisms will minimize contact with legal cases in the PBJP process. This means that the principles of procurement can truly be realized, such as efficiency, effectiveness, openness, competitiveness, transparency, non-discrimination, and accountability."

The 36 participants, representing each regional government agency (OPD) within the Luwu Regency government, attended a five-day technical guidance program. Of these, 14 passed the Level-1 PBJP competency certification (BKPSDM data, 2024).

The success of transparency implementation in Luwu Regency is heavily influenced by human resources. The varying digital capacities of procurement officials and working groups (Pokja), resulting in suboptimal consistency in uploading documents, updating schedules, and responding to supplier inquiries. In Porumbescu's theory, this obstacle falls under the *organizational readiness dimension*, which is the readiness of institutions and organizational actors to utilize technology to build public trust (*trust-building transparency*).

In this study, the organizational actor study on procurement transparency also examined the gap between the responsibilities of each organizational actor and the implementation of their duties and functions, which impacts the transparency and openness of procurement information. Porumbescu's (2022) theory provides an understanding that increasing transparency in public procurement must begin with strengthening the capacity and integrity of organizational actors.

The organizational actors in this study are procurement actors as regulated in Presidential Regulation Number 16 of 2018 and its amendments, including:

Table of Actors in the Organization for Procurement of Goods and Services

No	Official	Duties and Finances
1	Budget User (PA)	Carrying out actions that result in expenditure of the expenditure budget; enter into agreements with other parties within the determined budget limits; determine procurement planning; determine and announce the RUP; implementing Consolidation of Procurement of Goods/Services; determine Direct Appointment for Tender/Re-selection failed; determine the PPK; appoint Procurement Officer; determine PjPHP/PPHP; appointing Self-Management Organizers; establish a technical team; appoint a jury team/team of experts for implementation through a Competition/Contest; declare the Tender failed/Selection failed; and determine the winner of the election/Provider PA for APBD management can delegate to KPA
2	Budget User Authority (KPA)	The KPA in the Procurement of Goods/Services carries out delegation in accordance with the delegation from the PA and the KPA has the authority to respond to objections and appeals from Construction Work Tender participants. The KPA may assign the PPK to exercise authority related to carrying out actions that result in the expenditure of the budget; and/or enter into agreements with other parties within predetermined expenditure budget limits. In the event that there are no personnel who can be appointed as PPK, KPA can double as PPK.
3	Commitment Making Officer (PPK)	prepare procurement planning; determine technical specifications/Terms of Reference (TOR); determine the draft contract; determine HPS; determine the amount of down payment to be paid to the Provider; propose changes to the activity schedule; establish a support team; appoint a team or expert staff; carry out <i>E-purchasing</i> for a minimum value of more than IDR 200,000,000.00 (two hundred million rupiah); determine the Letter of Appointment of Goods/Service Provider; control the Contract; report implementation and completion of activities to PA/KPA; submit the results of the work implementation activities to the PA/KPA with a handover report; store and maintain the integrity of all activity implementation documents; And

		assess Provider performance. In addition to carrying out these duties, the PPK carries out the task of delegating authority from the PA/KPA, including carrying out actions that result in the expenditure of the budget; and entering into and establishing agreements with other parties within the established budget limits.
4	Procurement Officer	carry out preparation and implementation of Direct Procurement; carry out preparation and implementation of Direct Appointment for the procurement of Goods/Construction Work/Other Services with a maximum value of IDR 200,000,000.00 (two hundred million rupiah); carry out the preparation and implementation of Direct Appointment for the procurement of Consulting Services with a maximum value of IDR 100,000,000.00 (one hundred million rupiah); and carry out <i>E-purchasing</i> with a maximum value of IDR 200,000,000.00 (two hundred million rupiah)
5	Election Working Group	carry out preparation and implementation of the selection of Providers; carry out the preparation and implementation of the selection of Providers for the electronic catalogue; and determine the winner of the election/Provider for the election method: Tender/Direct Appointment for Procurement of Goods/Construction Work/Other Services packages with a maximum Budget Ceiling value of IDR 100,000,000,000.00 (one hundred billion rupiah); and Direct Selection/Appointment for Consulting Services Procurement packages with a maximum Budget Ceiling value of IDR 10,000,000,000.00 (ten billion rupiah). The Selection Working Group consists of 3 (three) members. In cases where the complexity of the selection of Providers is considered, the members of the Selection Working Group can be increased as long as the number is odd. The Selection Working Group can be assisted by a team or expert staff.
6	Procurement Agent	Procurement Agents may carry out the Procurement of Goods/Services. The Procurement Agent's duties are carried out <i>mutatis mutandis</i> with the duties of the Selection Working Group and/or PPK. The implementation of the duties of the Selection Working Group and/or PPK is carried out in accordance with the provisions of laws and regulations. Further provisions regarding Procurement Agents are regulated by the Head of the Institution Regulations.
7	Work Results Inspection Officer/Committee (PjPHP/PPHP)	PjPHP has the task of checking the administration of the results of procurement of Goods/Construction Work/Other Services with a maximum value of IDR 200,000,000.00 (two hundred million rupiah) and Consultancy Services with a maximum value of IDR

		100,000,000.00 (one hundred million rupiah). PPHP has the task of checking the administration of the results of procurement of Goods/Construction Work/Other Services with a value of at least Rp. 200,000,000.00 (two hundred million rupiah) and Consultancy Services with a value of at least Rp. 100,000,000.00 (one hundred million rupiah).
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The research results show that procurement implementation in Luwu Regency involves various organizational actors, such as the Commitment Making Officer (PPK), the Procurement Unit Working Group (ULP), and procurement officials. However, human resource capacity in several Regional Apparatus Organizations (OPD) is not evenly distributed, thus hampering the smooth and transparent implementation of procurement. In addition, informal communication practices still dominate in the document clarification process. Based on the theory of Porumbescu et al. (2022), this condition reflects weaknesses at the meso (organizational) and micro (individual) levels, where the structure and behavior of actors do not fully support the principle of consistent and publicly accessible information disclosure. When inter-unit coordination is not strong and human resource capacity is still limited, the resulting transparency tends to be administrative, merely fulfilling legal requirements rather than collaborative transparency as idealized by Porumbescu et al. (2022).

Technology

Empirically, based on observations, procurement transparency technology in Luwu Regency has been implemented through the Electronic Procurement Services (LPSE) system, which is integrated with the Electronic Procurement System (SPSE) portal owned by the Government Goods/Services Procurement Policy Agency (LKPP). Through this system, the entire procurement process, from tender announcements and supplier registration to document evaluation and awarding, is conducted online and publicly accessible.

Head of PBJ Section said that:

"The scope of SPSE consists of procurement planning, procurement preparation, supplier selection, contract implementation, work handover, supplier management; and electronic catalog."

An electronic catalog is an electronic platform containing information on goods/services, prices, providers or self-managed implementers, and/or other information. Electronic catalog management is carried out by the LKPP or other ministries/agencies/regional governments/institutions.

The use of technologies such as SPSE and SiRUP within the Luwu Regency Government has become a crucial tool in achieving transparent procurement. Procurement of goods and services through the SPSE and SIRUP systems demonstrates transparency and openness. Announcements of the General Procurement Plan (RUP) through the SIRUP application are linked to SPSE, allowing the public to access the list of procurement packages, budget allocations, and implementation timelines.

To prove that the procurement of goods and services has been carried out transparently through the application, this study was conducted by comparing the total expenditure on procurement of goods and services in the APBD for the 2022, 2023 and 2024 fiscal years against the data on the realization of total expenditure carried out on the SPSE and SIRUP systems in the same fiscal year to see the gap in the amount of procurement of goods and services that should have been carried out through the SPSE and SIRUP systems openly but were not transparent.

Based on the table above, the realization of APBD capital expenditures in the form of equipment and machinery, buildings and structures, as well as irrigation roads and networks that were realized were displayed through SPSE. Procurement conducted through SPSE can increase public trust in the

government, reduce opportunities for corruption, collusion, and nepotism (KKN), increase efficiency by reducing costs and processing time, encourage participation of providers from various regions, and facilitate oversight by APIP, BPK, and the public.

Based on observations and interviews, the LPSE system in Luwu Regency is considered to support transparency at the disclosure level, as seen by Porumbescu et al. (2022), as all procurement packages must be publicly announced. The public, media, and business actors can access tender schedules and documents through the portal. This demonstrates the local government's commitment to utilizing technology as a tool to prevent collusion, nepotism, and political interference in the procurement process.

Civil society organizations (NGO) from the Executive & Legislative Performance Monitoring Youth Forum (FP2KEL) said that:

"In general, the Luwu Regency Government has adopted the Electronic Procurement System (SPSE) to support procurement transparency. However, technical challenges remain, such as delays in document uploads and incomplete supporting data. Small-scale service providers also experience difficulties accessing and using the SPSE system due to network limitations and digital literacy."

According to Porumbescu's concept, technology is merely an enabler, not a guarantor of transparency. Meaningful transparency is only achieved if technology is used consistently, accompanied by improved data quality and equal access for all parties.

Management Interventions

Announcements that must be made widely and openly

The Luwu Regency Government carries out announcements widely and openly through official media that are easily accessible to the public, including:

LPSE (Electronic Procurement Services) via the SPSE application.

Figure 3SPSE screenshot

Source: <https://spse.inaproc.id/luwukab/lelang>

SIRUP (General Procurement Plan Information System) for RUP submission.

https://sirup.lkpp.go.id/sirup/rekap/instansi/2025/KABUPATEN

SIRUP

Rekap

Cari Paket

Panduan

FAQ

Berita

Dashboard

Kontak

2025

Masuk

REKAPITULASI RUP

Kembali

Perspektif Kegiatan

Tampilkan10 entri

Cari:bozod

No	K/L/P/D	Penyedia		Swakelola		Penyedia dalam Swakelola		Total	
		Pkt	Pagu	Keg.	Pagu	Pkt	Pagu	Keg.+ Pkt	Total Pagu
1	Kab. Luwu	4419	254.919	2325	162.592	20	77	6.764	417.590

Figure 4. SIRUP screenshot

Source: [National Package Recap](https://sirup.lkpp.go.id/sirup/rekap/instansi/2025/KABUPATEN)

The official website of UKPBJ or related regional apparatus.

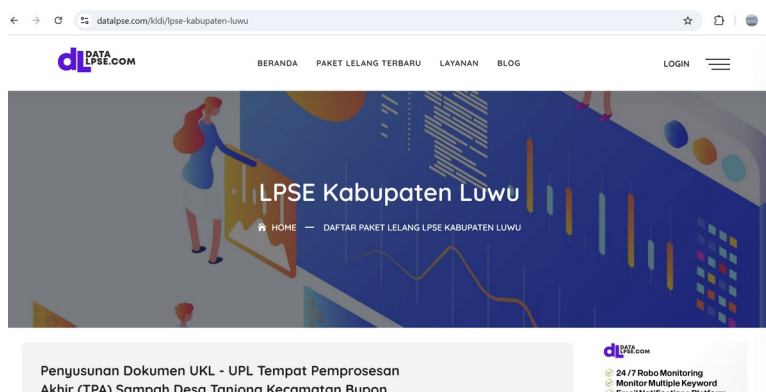


Figure 5 LPSE screenshot

Source: <https://www.datalpse.com/kldi/lpse-kabupaten-luwu>

Mass media or official notice boards (if necessary).



Gambar 6. Pengumuman pengadaan barang/jasa melalui media massa Kab. Luwu

The announcement of the procurement of goods and services by the Luwu Regency Government includes the name and location of the work, the total value of the Self-Estimated Price (HPS), the schedule and stages of the supplier selection process, qualification requirements and procedures for registration and collection of procurement documents.

The Goods and Services Procurement Manager stated that

"The announcement has been made widely and openly. It has been implemented through inaproc.id and LPSE, both for tender and non-tender purposes."

In Luwu Regency, the procurement ecosystem is supported by the Luwu Regency LPSE (for the selection process) and integrated planning through SIRUP (for the RUP). These official channels provide a foundation for standardized schedule announcements that are accessible to the public

without any obstacles. Thus, the implementation of broad and open procurement announcements not only fulfills legal obligations as stipulated in the Presidential Regulation but also serves as a strategic instrument for improving the integrity, efficiency, and quality of procurement within the government.

Suitability of time used to prepare proposals/offers;

Based on the results of the Luwu Regency LPSE data search broadcast through public channels, the following are several examples of procurement packages implemented by the Luwu Regency Government in the 2024 budget year:

Luwu Regency Procurement Package Duration Table

No	Package Name	Work Unit	Timetable	Duration	HPS Value (Rp)
1	Construction of the Luwu Regency Regional Library Building	Library and Archives Service	February 15, 2024 – April 30, 2024	75 days	3,250,000,000
2	Rehabilitation of the Saluampak Irrigation Network	Public Works and Public Housing Agency	March 20, 2024 – May 25, 2024	66 days	1,875,000,000
3	Procurement of Science Laboratory Equipment for Belopa 1 State Senior High School	Department of Education and Culture	1 Apr 2024 – 10 May 2024	40 days	420,000,000
4	Construction of the Saluinduk Village – Padang Lambe Axis Road	Public Works and Public Housing Agency	10 May 2024 – 5 Aug 2024	88 days	4,500,000,000
5	Procurement of Medical Equipment for Larompong Community Health Center	public health Office	June 18, 2024 – July 20, 2024	33 days	650,000,000
6	Construction of the Suso River Bridge	Public Works and Public Housing Agency	July 5, 2024 – October 15, 2024	103 days	6,250,000,000
7	Procurement of Fire Fighting Operational Vehicles	Public Order Agency and Fire Department	August 12, 2024 – September 30, 2024	50 days	1,150,000,000

Source: LPSE Luwu Regency, <https://tendernesia.com/sulselprov/luwukab>

Data shows that implementation durations vary between 33–103 days. Work packages with large HPSs, such as bridge or road construction, receive longer periods, indicating a proportionality between the complexity of the work and the time allotted.

Procurements with a small HPS, such as laboratory equipment, have a shorter but still reasonable timeframe for preparing bids. Publication of the schedule through the LPSE ensures equal access to information for all suppliers, thus supporting the principle of transparency.

In general, the Luwu Regency Government demonstrated its application of transparency principles in 2024 by aligning bid preparation times with the complexity and value of the project's HPS. This

policy enhances public trust, encourages healthy competition, and ensures efficient use of regional funds.

Completeness of information provided regarding the procedures for evaluating bids.

Empirically, procurement practices in Luwu Regency demonstrate that complete information on bid assessment procedures plays a direct role in reducing tender disputes and objections from participants. Based on 2024 data from the Luwu Regency LPSE, the majority of procurement packages with complete bid assessment documents detailing technical criteria, evaluation weights, and qualification verification methods generated lower participant objections than packages with minimal information. This indicates that transparency and complete information can increase supplier *trust* in the integrity of the procurement process.

When asked about tenders or non-tenders which are orders from certain officials, the goods and services procurement manager answered that:

"The PPK must have the technical understanding required to meet the regulatory requirements, which the prospective bride and groom have. No tenders are submitted and broadcast without an order, all have prospective brides." If it turns out that the tender that was broadcast cannot be won by the prospective bride and groom, then this is where the Head of Division plays a role in handling it. The Head of Division will contact the losing prospective bride and groom to lobby or provide a percentage for not winning the tender."

The term "prospective bride" refers to a supplier who is commissioned by a specific official to win a tender. In practice, some prospective brides fail to win a tender, leading the head of the UKPBJ to lobby the prospective bride to accept the loss in exchange for compensation. According to the head of the UKPBJ, most prospective brides lose tenders due to high bids.

When asked further about the BPK's findings, the head of UKPBJ said that:

"The BPK's findings are there, but they're related to the volume or quality of tenders, not the transparency of the procurement process. Transparency isn't about the lack of transparency in the UKPBJ procurement process, but rather to the regional government agencies (OPDs) that didn't go through the proper tender/non-tender process, and this is what sometimes happens."

And when confirmed regarding the corruption case involving civil servants and who had received a criminal sentence that had permanent legal force, he said that:

"Such cases occur during the implementation process after the work is awarded, so the quality of the work isn't determined by the procurement process. For example, in the case of seed procurement at the Department of Agriculture, the findings were that the seeds didn't meet specifications, while the process leading up to the announcement of the tender winner was in accordance with regulations and transparent."

Regarding managerial interventions, the Luwu Regency Government has established various policies, such as procurement SOPs, employee training, and an administrative sanction system. However, their implementation has not been fully effective. Many SOPs are inconsistently implemented, training is theoretical, and the slow sanction mechanism reduces deterrence. According to Porumbescu et al. (2022), managerial policies must strengthen incentives and organizational norms so that transparency is not merely a formality. Effective interventions require a combination of technical policies, practical training, and a publicly monitored accountability system.

Stakeholder Environment

In Luwu Regency, there are various stakeholders who have their respective interests and roles, starting from the local government, the community, to the private sector including the Government

Internal Supervisory Apparatus (APIP) which carries out supervision through audits, reviews, monitoring, evaluations, and other supervisory activities regarding the transparency of the implementation of government duties and functions.

Chairman of Civil Society Organization (NGO) from the Executive & Legislative Performance Monitoring Youth Forum (FP2KEL) Responding to the procurement of goods and services, Luwu Regency said that:

"In principle, the procurement of goods and services in Luwu Regency has been carried out transparently in accordance with the provisions in force. However, there are several things that have not been made public, such as the reasons why several providers did not win the tender. In addition, the public has limited access to information on the procurement of goods and services digitally."

The stakeholder environment in the procurement of goods and services in Luwu Regency in 2024 shows complex dynamics, where the involvement of various parties, ranging from local governments, goods/service providers, supervisory institutions, the media, and the public determines the level of transparency that can be achieved.

Empirical data obtained from the Luwu Regency Electronic Procurement Service (LPSE) shows that the procurement process has covered various types of packages, such as the construction of the SMPN 1 Lamasi Library Room worth Rp256.7 million, the rehabilitation of the SMPN 2 Larompong Office worth Rp1.33 billion, and the procurement of ships/boats in several sub-districts. However, information available to the public is generally limited to the package name, contract value, and implementation schedule. Important documents such as the Own Estimated Price (HPS), bid evaluation minutes, and vendor performance assessments (vendor ratings) are not widely disclosed, thus limiting the ability of external stakeholders to conduct in-depth monitoring.

On the other hand, the Luwu Regency Regional Inspectorate holds a formal role in internal oversight. However, its audit findings are rarely published publicly. When published, the format is more administrative than analytical, making it difficult for the public or providers to use as a basis for criticism or policy input. When interviewed, the Regional Inspector IV stated:

"All procurement of goods carried out by LPSE has been transparent, starting from the auction process and budget because it has been published and digitized."

Whistleblowing systems are technically available, but their use is low due to the lack of guarantees of protection for whistleblowers and the lack of clarity regarding follow-up on incoming reports.

The involvement of goods/services providers also tends to be limited. Local providers, particularly construction companies and equipment providers, dominate participation, while new or non-local providers face challenges in accessing technical information and effectively following tender procedures. The lack of a formal forum that regularly brings together UKPBJ, providers, and supervisors also hinders the transparent exchange of information.

This practice differs from several other regions that have utilized public consultation forums or *market sounding* to communicate large-scale procurement plans before the tender process begins. Public and local media participation in procurement oversight remains relatively low. Media generally only report on development results or announcements of tender winners, but rarely conduct critical analysis of the procurement process. The public often expresses complaints through social media or informal channels, while involvement in official oversight channels is virtually nonexistent. Low public literacy regarding procurement procedures and regulations is a major barrier to this participation.

From a stakeholder theory perspective, procurement transparency is most optimal when every stakeholder has adequate access to information and the space to actively participate. However, conditions in Luwu Regency indicate that the role of external stakeholders remains reactive, rather than proactive. Limited access to tender documents and a lack of interaction forums encourage procurement patterns that involve only a select circle of suppliers, resulting in less open competition and potentially lower public spending efficiency.

Therefore, strengthening the stakeholder environment in Luwu Regency is imperative. Possible measures include publishing complete procurement documents on the LPSE (Lembaga Pelayanan Pajak/LPSE), holding regular communication forums between UKPBJ (Procurement and Procurement Units), suppliers, business associations, and civil society, strengthening *whistleblowing mechanisms* with clear whistleblower protections, and increasing procurement literacy through public and media outreach programs. Without strengthening these aspects, procurement transparency will struggle to develop into a robust and sustainable practice.

The research findings indicate that the stakeholder environment in Luwu Regency remains suboptimal in promoting procurement transparency. Civil society involvement remains low, and local suppliers complain about a lack of clarity in the bid evaluation process. Local media focuses more on major corruption cases than on routine procurement monitoring. Based on Porumbescu's theory, effective transparency only occurs when the public can understand and actively use information. Therefore, the Luwu Regency Government needs to strengthen civil society capacity, provide easily understandable information formats, and provide more structured feedback for suppliers.

Recommendations for Model Government Transparency

In the context of procurement of goods and services in Indonesia, the Indonesian Procurement Agency (LKPP) (2022) emphasized that one of the main causes of low procurement integrity is weak commitment to regulations and minimal internal oversight. Even in the LKPP Procurement Integrity Strengthening Module (2023), it is stated that: *"Integrity issues in procurement cannot be resolved solely through digitalization through e-procurement, but must be strengthened through an effective internal control system and consistent enforcement of regulations."* This demonstrates the urgency of integrating regulatory aspects into procurement transparency analysis.

Empirical research in Indonesia also supports the importance of this aspect. Rasul (2019) in the journal *Public Procurement Review* showed that the implementation of e-procurement in local governments does not automatically increase transparency if regulations are not enforced. Wicaksono & Aminah (2021) in *the Journal of Public Administration* found that compliance with procurement procedures and the integrity of procurement officials significantly influence the level of procurement transparency. Another study by Sutedi (2020) confirmed that conflicts of interest and regulatory violations are major obstacles to transparency in government tenders.

In line with this, the national policy framework also places significant emphasis on regulatory integrity. Article 6 of Presidential Regulation 16 of 2018 outlines procurement ethics, requiring all procurement implementers to uphold integrity and comply with the law. Furthermore, Presidential Instruction No. 2 of 2022 concerning the Acceleration of the Increased Use of Domestic Products and MSMEs emphasizes the importance of transparency and oversight to prevent irregularities. Furthermore, Government Regulation No. 94 of 2021 concerning Civil Servant Discipline stipulates sanctions for integrity violations in procurement. Therefore, *regulatory integrity* is an integral aspect of efforts to build transparency in the procurement of goods and services.

Based on these theoretical and empirical foundations, this study positions *Regulatory Integrity* as an additional dimension in Porumbescu et al.'s (2022) Government Transparency Model. This addition was made to address the limitations of the original model, which did not fully encompass the characteristics of bureaucracies in developing countries, including Indonesia, which still face issues of political and administrative integrity in public procurement. Therefore, the integration of these dimensions provides a stronger and more contextual analytical framework for assessing the transparency of goods and services procurement in Luwu Regency

4. Conclusion

Based on the research results, it can be concluded that transparency in the procurement of goods and services in the Luwu Regency Government has been implemented normatively in accordance with Presidential Regulation Number 16 of 2018 and is supported by the UKPBJ and LPSE system. However, when analyzed using the Government Transparency framework from Porumbescu et al. (2022), the level of transparency is still at the administrative stage, not yet achieving substantive and participatory transparency. The main obstacles lie in the low transparency of evaluation information, contracts, and project reporting; limited responsiveness of organizational actors; and suboptimal technology in providing broad public access. External stakeholder involvement is also still weak, while managerial interventions have not been fully directed at building a culture of institutional transparency. Therefore, this study emphasizes the importance of the additional dimension of Regulatory Integrity as a new determinant in Porumbescu's model, which reflects compliance with regulations, the effectiveness of internal oversight, and the enforcement of sanctions to strengthen substantive transparency and public accountability in procurement.

Suggestion

To improve transparency in procurement of goods and services in Luwu Regency, the local government needs to transform governance from mere regulatory compliance to a system that emphasizes openness, collaboration, and integrity. Internal policies such as the Regent's Regulation on Procurement Transparency need to be formulated to regulate the open publication of all tender documents and progress reports based on the Open Contracting Data Standard (OCDS) principles. Strengthening organizational culture through an integrity pact, a transparency code of ethics, and the Inspectorate's role as a transparency auditor must be enhanced. Furthermore, the LPSE (Regional Procurement Transparency Assessment) needs to be developed into a public information portal that provides a real-time transparency dashboard and a secure whistleblowing system. In terms of collaboration, a Regional Procurement Transparency Forum (FTPD) should be established involving the public, academics, media, and business actors to strengthen participatory oversight. These steps are expected to create a procurement system that is not only compliant with regulations, but also has integrity, openness, and accountability in accordance with the principles of good governance.

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