Transparency and Accountability in E-procurement: A Case Study of LPSE Gowa Regency

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ABSTRACT

This study analyzes in depth the implementation of the principles of transparency and accountability in the electronic procurement system at the Gowa Regency LPSE. The objective is to assess the realization of these two governance principles and identify supporting and inhibiting factors, such as limited infrastructure, human resource competency, and effective socialization, in order to improve the performance of the electronic procurement system. This study uses an empirical juridical method with a qualitative approach. Primary data were collected through in-depth interviews and field observations at the local LPSE, while secondary data were obtained from desk studies in the form of literature and related documents. All data were then analyzed descriptively qualitatively to provide a comprehensive picture. The research findings indicate that electronic procurement has strengthened transparency through the publication of all procurement stages and documents that are digitally accessible to the public. Accountability is realized through a complete digital trail, an audit trail, and reduced discretionary space, thereby minimizing the potential for irregularities. In terms of completeness of facilities, there is a lack of technical capabilities of human resources that are not optimal, and a lack of socialization that hinders the participation of providers, especially from local MSMEs. Thus, referring to these findings, e-procurement at the Gowa LPSE has succeeded in increasing transparency and accountability. However, its overall effectiveness remains hampered by infrastructure, human resources, and outreach. Recommendations include improving infrastructure, increasing human resource capacity through ongoing training, and enhancing comprehensive and targeted outreach.

Keywords: E-procurement, Transparency, Accountability, LPSE Gowa Regency

INTRODUCTION

In the era of globalization and technological advancement, the implementation of e-procurement has become an integral part of the government procurement system. E-procurement is an electronic-based procurement system that allows all procurement stages to be carried out through a digital platform more quickly, efficiently, and documented. According to Adrian Sutedi, e-procurement technology is a very powerful tool for achieving transparency and efficiency, but it is not the final solution (Hasanah, 2018). The success of this system still depends on the integrity of the implementers, consistent supervision, and the commitment of all parties to uphold the principles of good governance .

Digital transformation in public administration has opened up opportunities for improving bureaucratic performance, but also presents new ethical challenges. A study by Chaerul Dinata (2024) emphasized that digitalization increases efficiency and transparency, but raises crucial issues such as personal data protection, fair digital access, and the threat of information misuse. Therefore, the government must ensure that technology is used in line with the principles of accountability and public ethics. Furthermore, digital inequality remains a structural barrier, particularly in less developed regions. Recent research on *digital inequality*

in Indonesia shows that unequal access to infrastructure, digital literacy, and online services can limit the effectiveness of implementing digital government systems, including e-procurement services.

In Indonesia, various government agencies have implemented *e-procurement* through the Electronic Procurement Service (LPSE). This includes the Gowa Regency Government. The Head of the Goods and Services Procurement Division of the Gowa Regency Regional Secretariat, Ms. Aisyah, explained that since 2018 the Gowa Regency Government has built and operated the LPSE as part of its procurement governance modernization efforts (personal interview, November 11, 2025). The implementation of this system is expected to strengthen public oversight, increase efficiency, and ensure that the procurement process runs more transparently and is free from practices that are detrimental to state finances. Based on the statement of the Head of the Goods and Services Procurement Section of the Gowa Regency Regional Secretariat who was interviewed, increased transparency is one of the biggest benefits felt after the LPSE implementation because the public and service providers can directly monitor all procurement stages through the digital system.

Transparency in public procurement is a crucial element in maintaining public trust in the governance process. Transparency can be defined as the openness of information at every stage of the procurement process, from the auction announcement and bid evaluation to the determination of the winning bidder. This openness allows all stakeholders to monitor and supervise the procurement process, thereby minimizing the potential for conflicts of interest, collusion, and irregularities. Digitally recording and documenting each stage in *the e-procurement system* not only strengthens public trust in regional government agencies, such as the Gowa Regency Social Service, but also creates a more accountable procurement environment that adheres to the principles of transparency and accountability.

The Gowa Regency LPSE is an official service unit established by the regional government to manage the electronic procurement system for goods/services in accordance with national policies issued by the Government Goods/Services Procurement Policy Agency (LKPP). As a technical service center, the Gowa LPSE has the primary function of providing, operating, and maintaining the security of the Electronic Procurement System (SPSE) for all Regional Apparatus Organizations (OPD) in Gowa Regency. In addition, the LPSE also plays a vital role in providing technical assistance, coordinating with service providers, and ensuring that all procurement packages are processed transparently through the LPSE portal.

In a broader context, the digitalization of government processes, including the procurement of goods and services, is significantly influenced by the gap in digital infrastructure across regions. Recent studies on *digital inequality* show that unequal access to digital technology can directly impact the quality of public services, institutional capacity, and the ability of regions to optimally adopt digital systems. Koswara (2025) found that inequality in internet access, network speed, and digital infrastructure readiness significantly influence digital economy participation and the level of public service accountability. The study confirms that regions with better digital infrastructure tend to be able to implement e-services more transparently, efficiently, and accountably than regions with limited digital infrastructure.

Referring to these findings, this research is motivated by the importance of the principles of transparency and accountability in the procurement of goods and services to create good governance. In this regard, the formulation of the problem studied in this research is "How is the application of the principles of transparency and accountability in the process of implementing the procurement of goods and services through LPSE in Gowa Regency, and to what extent have these two principles been realized in practice?". The purpose of this paper is to analyze in depth how the principles of transparency and accountability are applied in the process of implementing the procurement of goods and services through Electronic

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Procurement Services (LPSE) in Gowa Regency. This research is intended to examine the extent to which these two principles have been realized in the practice of implementing LPSE, both in terms of regulations, procedures, and technical implementation in the field. In addition, this paper also aims to identify various factors that support and inhibit the application of the principles of transparency and accountability in LPSE Gowa Regency. By conducting this analysis, it is hoped that a more comprehensive picture can be obtained regarding the effectiveness of the implementation of the e-procurement system in this region.

LITERATURE REVIEW

This literature review is based on relevant literature on e-procurement and its role in promoting transparency and accountability in the government procurement process. Previous research indicates that procurement digitalization is not only intended as a technical modernization but also as a strategy to strengthen the principles of good governance . The first literature, Adi (2018), highlighted that e-procurement has become a crucial part of public administration reform. This system allows the entire procurement chain, from the planning stage and supplier selection to final reporting, to be conducted electronically through official government platforms. Several experts, such as Sutedi, explain that e-procurement is designed to create a more efficient, faster, and well-documented procurement process. The implementation of electronic procurement in Indonesia is carried out through the LPSE (Equivalent to the Procurement Service Institution) and is guided by various national regulations, including Presidential Regulation Number 16 of 2018 and Presidential Regulation Number 12 of 2021. The success of its implementation is greatly influenced by the integrity of implementers, commitment to supervision, and the consistency of all parties in upholding the principles of good governance.

In the context of public procurement, transparency is a fundamental principle that ensures the openness of information and allows all stakeholders to monitor every stage of procurement. Transparency in e-procurement includes the provision of complete, accurate, and easily accessible information, starting from the planning stage, through the tender announcement, the evaluation process, and through to the determination of the winner. As emphasized by Thai (2001), transparency is a prerequisite for creating an efficient procurement system free from corruption. The implementation of the Electronic Procurement System (SPSE) in Indonesia is a crucial instrument in realizing this principle. Through SPSE, all procurement documents and activities are published digitally and updated in real time, thereby reducing information asymmetry between suppliers and the government. This aligns with the findings of Neupane et al. (2014), who asserted that procurement digitization increases visibility, facilitates audits, and reduces the scope for manipulative practices.

Domestic studies also support this. Research by Rossita (2019), Novitaningrum & Darmawan (2020), and Ridwan (2021) shows that the use of e-procurement in various local governments in Indonesia can increase transparency because every process is automatically recorded, documented, and traceable (audit trail). With this digital recording mechanism, the public, goods/service providers, and auditors can monitor all stages openly, thereby significantly reducing the potential for collusion, tender fixing, and procedural irregularities. Thus, the presence of SPSE not only increases transparency but also strengthens accountability and encourages better procurement governance.

The aspect of accountability is also widely discussed in procurement literature. In this context, accountability refers to the obligation of every procurement implementer to be accountable for every step and decision they take (Nugroho et al., 2019). Presidential Regulation 12 of 2021 provides a legal basis for accountable procurement. The SPSE system strengthens accountability through the existence of an audit trail that stores a complete and permanent digital trail. Recording these activities allows for easier and more transparent

oversight. Furthermore, standard procedures in SPSE reduce the room for subjective discretion that often creates loopholes in manual procurement. Accountability is also built from the planning stage to the issuance of the RUP in SiRUP, and literature, as written by Hardiyan (2023), explains that this aspect is closely related to legal compliance in government procurement contracts.

Despite its numerous benefits, this study also identified several obstacles that impact the effectiveness of e-procurement in the field. One of the main obstacles is infrastructure issues, such as network disruptions, server capacity, and limited supporting facilities. These issues can hinder the smooth running of the e-tendering process, especially in areas with limited internet connectivity. Furthermore, limited human resource capabilities, both among LPSE administrators and users such as PPKs, Working Groups, and suppliers, often hinder optimal utilization of system features. Lack of technical competence and an inability to adapt to system updates impact the quality of procurement implementation.

The literature also highlights the lack of outreach and mentoring as a cause of low provider participation, particularly among MSMEs. A lack of understanding of how the SPSE operates results in a reduction in the number of bidders, thus lowering the level of competition. In certain sectors, such as construction, a study by Pertiwi and Gamaputra (2025) emphasized the need for a more in-depth evaluation of the effectiveness of e-procurement implementation, not only in terms of the system itself, but also in terms of procedural compliance and implementation in the field. Furthermore, recent research indicates that the quality of LPSE services needs to be evaluated continuously to ensure the system functions optimally (Shofa et al., 2025).

Overall, the literature indicates that e-procurement plays a crucial role in strengthening transparency and accountability in government procurement of goods and services. However, successful implementation depends heavily on infrastructure readiness, human resource capacity, service quality, and ongoing mentoring support. Therefore, further research on the implementation of e-procurement at the regional level, including the Gowa Regency LPSE, is crucial to ensure the optimal achievement of procurement reform objectives.

METHOD

The research method used in this article is empirical legal research, an approach that views law as actual behavior (law in action) and not merely a series of written norms. Empirical legal research emphasizes observing how legal provisions are applied, complied with, interpreted, or even ignored by officials, institutions, and the public in practice. According to Soerjono Soekanto (2007), empirical legal research aims to understand the effectiveness of law in social life and identify factors that influence the operation of law in the field. This approach differs from normative legal research, which focuses on legal texts, because it places greater emphasis on the interaction between law and human behavior. In this study, primary legal materials were obtained through field research activities, primarily through in-depth interviews with actors related to the procurement process through the Gowa Regency LPSE, such as procurement officials, LPSE managers, goods/service providers, and related stakeholders. This technique aligns with Moleong's (2018) opinion, which emphasizes the importance of in-depth interviews to gain a contextual understanding of the behavior, perceptions, and experiences of research subjects.

Meanwhile, secondary legal materials were collected through literature review, including laws and regulations, official government documents, LPSE reports, scientific articles, and literature related to transparency, accountability, and e-procurement in the public sector. This secondary data collection was necessary to provide a theoretical framework, strengthen the interpretation of field data, and ensure that the analysis had a strong conceptual foundation (Marzuki, 2017). All data were analyzed using a qualitative descriptive approach, a method that aims to systematically and factually describe phenomena based on the results of interviews,

observations, and reviewed documents. Qualitative descriptive analysis was conducted through the stages of data reduction, data presentation, and drawing conclusions as proposed by Miles, Huberman, & Saldaña (2014). This technique allows researchers to understand the reality of e-procurement implementation in depth and reveal the extent to which the principles of transparency and accountability are realized in procurement practices in Gowa Regency. Thus, the use of empirical legal methods in this study provides a comprehensive picture of how legal norms related to e-procurement are applied in fact, while identifying the challenges, opportunities, and dynamics of actors involved in the procurement process of goods and services through LPSE.

DISCUSSION

A. Implementation of the Principle of Transparency in the Procurement of Goods/Services Through the Gowa Regency LPSE

To understand how the principle of transparency is applied in the procurement process of goods and services in Gowa Regency, the author interviewed an employee of the Goods/Services Procurement Section who manages the LPSE System and is directly involved in the electronic procurement process. The interview provided an in-depth overview of the steps and mechanisms implemented to achieve open, accurate, and publicly accessible procurement.

The Head of the Goods and Services Procurement Section of the Gowa Regency Regional Secretariat explained that transparency is the most emphasized aspect in every procurement activity, especially since the entire process has completely shifted to the Electronic Procurement System (SPSE). He explained that this openness is evident from the initial stages of procurement, where all procurement packages must be publicly announced through the LPSE portal. The information displayed is not only limited to package titles and budget ceilings, but also includes the procurement schedule, qualification requirements, and selection documents that can be downloaded by all prospective suppliers.

This transparency is crucial because it ensures that every service provider, both from the Agency and the public, has an equal opportunity to understand and participate in the procurement process. There are no access restrictions, and all providers are informed simultaneously. This also reduces the potential for fraudulent practices or discrimination against certain participants, as the system ensures all data is clearly and openly visible. The ability to monitor in real time reflects much stronger transparency than manual methods that were previously vulnerable to manipulation. With an electronic system, there are no longer closed-door evaluation processes without a digital footprint, as every click, change, and upload is automatically recorded in the system. This is a concrete manifestation of technical transparency that provides a sense of fairness for all service providers.

Furthermore, interview results also indicate that the procurement process for goods and services in Gowa Regency, through the electronic procurement service (LPSE), strives to maintain transparency by providing comprehensive digital documentation and publishing procurement data. This documentation includes all files related to the procurement process, from tender announcements and selection documents, to bidders' bid files, to evaluation minutes and award determination. With neat and easily accessible digital documentation, accountability mechanisms are strengthened. Publication of procurement data, including tender winners and contract values, also provides a platform for the public to assess whether the procurement process is running fairly and according to regulations. This transparency allows for participatory oversight, allowing the public to assess and critique procurement processes that utilize regional budgets.

B. Implementation of Accountability Principles in the Electronic Procurement of Goods and Services Process

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Based on empirical research findings conducted at Gowa Regency Government Agencies, particularly in the procurement of goods and services, the principle of accountability in electronic procurement of goods and services shows significant strengthening along with increasing digitalization across all stages of procurement. Field observations and interviews with procurement officers indicate that the implementation of e-procurement through SPSE based on Presidential Regulation 16 of 2018 and its amendments has created a complete and unmanipulated digital footprint without leaving traces of activities in the system. This condition makes the procurement process much easier to supervise, monitor, and trace compared to conventional mechanisms.

Accountability in the implementation of goods/services procurement is realized through a series of strategic steps designed to ensure each process runs according to the principles of good governance. These efforts are carried out through strict supervision by the Working Group (Pokja), the implementation of bid evaluations based on clear, measurable, and objective criteria, and the preparation of systematically integrated documentation within the Electronic Procurement Services (LPSE) system. Every decision made by the Pokja and other procurement units always refers to the selection document as the administrative, technical, and legal basis. This is in line with the concept of accountability according to Barbara Kellerman, which emphasizes the importance of being able to account for every decision and action taken in the organizational process (Pertiwi & Gamaputra, 2025). Internal audit findings from 2023 to 2025 also show an increase in procurement project achievements, particularly in terms of meeting technical specifications and timely implementation. This increase reflects the effectiveness of the implementation of accountability principles within the LPSE environment.

Furthermore, the contract monitoring process and detailed documentation of work progress in various minutes also enhance the transparency and integrity of the procurement process. This mechanism plays a crucial role in minimizing the potential for irregularities, including corrupt practices, while strengthening public trust in a more accountable, open, and verified procurement system. By implementing the accountability principle as stipulated in Presidential Regulation Number 12 of 2021 concerning Government Procurement of Goods/Services, e-procurement not only serves to guarantee the efficiency and quality of procurement results but also ensures that all stages of the process are accountable to relevant parties, including the wider community as beneficiaries. The application of these principles ultimately encourages the creation of more professional, transparent, and integrity-based government procurement.

Early indications of accountability are evident at the planning stage through the publication of the General Procurement Plan (RUP) in the RUP Information System. Observations indicate that this information transparency provides real-time access for the public, suppliers, and oversight bodies to government spending plans. The information presented in the RUP Information System serves as an important reference for assessing the consistency between procurement plans and implementation in the future.

Based on an analysis of documents and system logs from several procurement packages, the system automatically records all stages of supplier selection, from tender announcement and submission of selection documents, bid submission, administrative, technical, and price evaluations, to awarding the winner. This activity data can be tracked at any time by auditors and the APIP. Researchers found that this digital footprint prevents unilateral intervention and document changes, as each modification is recorded, complete with the time and the person making the change.

The study also found that the standardized procedures embedded in the SPSE, including selection methods, evaluation criteria, and process deadlines, minimize discretionary opportunities that often lead to abuse of authority in manual procurement. In several observed cases, the potential for bias in provider assessments was mitigated because verification of

provider legality, experience, and performance was conducted through an integrated database (the Provider Performance Information System) SiKAP, resulting in more objective and data-driven assessments. Furthermore, interviews indicated that digitizing the process also reduced the risk of conflicts of interest. The Selection Working Group could easily review provider track records and identify ownership relationships or performance histories that could potentially lead to bias. All procurement contracts and other supporting documents were also permanently stored in the electronic system, ensuring ongoing accountability, even years after the procurement was completed. Overall, the study demonstrated that e-procurement not only improves efficiency but also substantially strengthens accountability principles through greater information transparency, data integrity, and traceability than conventional procurement systems.

C. Obstacles and Challenges in the Procurement Process of Goods and Services at the Gowa Regency LPSE

Based on the initial observations made by the author on the Electronic Procurement Service (LPSE), many obstacles and challenges were found, several problem phenomena that became the background in this research, namely the non-fulfillment of 5 supporting standards from a total of 17 operational standards of the Gowa Regency LPSE, there are still limitations related to facilities and infrastructure, the number of officers is inadequate and is very inversely proportional to the number of service users, and there are still several technical obstacles that occur.

Based on the results of interviews and observations conducted during the research process, it can be concluded that in terms of completeness of facilities, the Electronic Procurement Service (LPSE) is not fully supported by adequate facilities and infrastructure. For example, guarantees of smooth access to applications/websites in the service are still not entirely good. Sometimes the application or website can still experience errors or disruptions, even how long the application or website cannot be accessed and the access time cannot be determined. These findings indicate that the level of completeness of facilities at the Gowa Regency LPSE is still in the suboptimal category. Several important facilities and infrastructure still need to be added or updated to support more effective and efficient service delivery. These deficiencies have the potential to affect the smoothness of the service process, especially in meeting established operational standards. Despite various limitations, the Gowa Regency LPSE continues to strive to provide optimal services by utilizing currently available facilities. This adaptation effort demonstrates a commitment to maintaining service quality, while continuing to encourage facility improvements in the future.

On the other hand, capability refers to the skills, knowledge, and abilities a person possesses in carrying out their duties and responsibilities, including mastery of the skills required for various types of work. This demonstrates that in e-procurement services, human resource (HR) capabilities are a fundamental factor determining the quality of service provided, particularly because e-procurement systems require technical understanding, precision, and the ability to adapt to technological developments. Based on the results of interviews and observations conducted during the research at the Gowa Regency Goods and Services Procurement Office, it was shown that the capabilities of officers in providing e-procurement services have basically demonstrated good quality. This is reflected in the match between the competencies possessed by officers and the tasks they carry out, so that the service process can proceed professionally, systematically, and in accordance with established procedures. However, the results of the study also indicate that there are still several aspects of human resource capabilities that need to be improved. Several officers admitted to still facing obstacles in operating certain features in the e-procurement application, especially when there are system updates or changes in technical policies from the central government.

Furthermore, the ability to assist providers or users who do not yet understand e-procurement procedures also needs to be strengthened, considering the varying levels of digital literacy among service users. Therefore, although in general the human resource capabilities at the Gowa Regency LPSE are relatively good and able to support the implementation of tasks effectively, capacity building through training, technical guidance, and competency development is still needed so that the quality of service can continue to be improved in line with the dynamics of needs and developments in electronic procurement technology.

Furthermore, one significant obstacle still felt in the implementation of electronic-based procurement of goods/services in Gowa Regency is the limited ongoing outreach and mentoring activities carried out by the LPSE. Although the Gowa LPSE has held several technical trainings to improve user capabilities, both from the supplier side and internal government employees, the frequency and scope of these activities are still deemed inadequate to reach all parties in need.

In practice, implementing the SPSE system requires a thorough understanding of the electronic auction stages, document upload mechanisms, and the use of the various features available within the application. For providers accustomed to participating in electronic procurement, this may not be a problem. However, for small-scale providers such as local MSMEs, lack of experience and limited human resources present significant challenges. Many MSMEs in Gowa Regency do not fully understand the SPSE process, including registration procedures, preparation of tender documents, and evaluation and objection processes. This technical unpreparedness often leads to reluctance to participate or even failure in the auction process due to administrative errors. Consequently, the lack of socialization also results in uneven understanding among government employees, particularly Procurement Officers, PPKs, and the Selection Working Group. Some new employees who have not undergone intensive training often experience confusion in accessing and utilizing important features such as e-evaluation, e-contracting, or e-tendering. This situation has the potential to cause process delays and data input errors that could have been avoided with more consistent support.

The impact of a lack of public awareness can be seen in the low level of supplier participation in certain procurement packages. Low participation directly impacts the level of competition in the tender process. Procurement packages with only a small number of participants tend to reduce the possibility of optimal price and quality competition. Healthy competition is a fundamental principle in procurement of goods/services, aiming to achieve the best price, adequate quality , and government budget efficiency.

CONCLUSION

As a final result of this research, it can be concluded that the implementation of the e-procurement system through LPSE in the procurement of goods and services in Gowa Regency has succeeded in encouraging the principles of transparency and accountability in the procurement of government goods/services, although it still faces several significant challenges.

In terms of achievements, transparency is realized through comprehensive information disclosure. All procurement stages, from tender announcements and qualification documents to awarding winners, are announced in real time and publicly accessible through the LPSE portal. This creates equal opportunities for all prospective providers and minimizes the potential for discriminatory practices. Meanwhile, accountability is substantially strengthened by a complete and permanent digital footprint. Every activity within the system, such as clicks, document uploads, and modifications, is automatically recorded. This track record facilitates the monitoring, tracking, and accountability of the procurement process, thereby reducing the scope for intervention and abuse of authority. However, this study also uncovered several

crucial obstacles. First, from an infrastructure perspective, supporting facilities such as servers and internet networks are still suboptimal, which often leads to application access disruptions. Second, the human resource capabilities of both LPSE providers and users (providers and Procurement Officers) still need to be improved, particularly in dealing with complex system and feature updates. Third, the most prominent is the lack of ongoing socialization and mentoring. These limitations lead many providers, particularly local MSMEs and new civil servants, to lack technological expertise and be reluctant to participate. Consequently, participation and competition in tenders are low, potentially reducing procurement effectiveness.

Based on these findings, it can be said that e-procurement in Gowa Regency has made significant progress in creating more open and accountable procurement governance. However, to maximize its potential, a sustained commitment to addressing infrastructure challenges, comprehensive human resource capacity development, and a more intensive and equitable outreach program for all stakeholders is required.

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