



Optimizing Transparency in Procurement of Goods and Services in Luwu Regency through the LPSE System and Strengthening Regulatory Integrity

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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.

INTRODUCTION

Transparency is a crucial principle that influences both organizational performance and public relations. Holmstrom (1982) asserts that individuals tend to perform better when they know they are being monitored. Birkinshaw (2014) further argues that the transparency provided to the public empowers individuals to make better decisions, thereby improving their overall well-being. Additionally, Fenster (2017) describes transparency as an important signal of a progressive orientation that promotes openness and avoids secrecy.

While the idea of government transparency may appear to be a modern concept, its intellectual roots extend far deeper into history (Metcalf, 2014; Porumbescu et al., 2022; Oreskes & Conway, 2023). Porumbescu et al. (2022) identify three historical trajectories in the development of transparency: transparency as an idea, transparency laws, and transparency in practice. As an idea, transparency is both contemporary and ancient. While it is a relatively new concept in the context of publishing government information on websites, it is rooted in the age-old notion that the visibility of actions influences behavior (Hood, 2006). Meijer (2009) highlights that the ability to observe actions directly has historically fostered trust within societies.

Rousseau, a political philosopher, equated darkness with evil and viewed transparency as a path to a lost state of nature (Fluck, 2025; Scott, 2023). His concept of transparency was later adopted by Jeremy Bentham, who applied it to organizational contexts. Bentham's panopticon, a prison where inmates are constantly visible to guards, reflected his belief that observation leads to better behavior. This idea of transparency as a governing principle became a central topic in the 19th century, as it sought to eliminate secrecy and prevent conspiracies (Porumbescu et al., 2022; Stiglitz, 2002; Bauer, 2023; SANGWA, 2025).

Since the 1980s, the ideological emphasis on transparency has shifted. Initially linked with progressive politics that promoted trust, social justice, and bureaucratic rationality, the discourse surrounding transparency now often emphasizes free choice, deregulation, and "small government" (Pozen, 2018). This shift aligns with the New Public Management paradigm, which advocates for transparency to increase government accountability through communication of performance (Piotrowski, 2007).

Transparency, therefore, has evolved from a tool for regulating interpersonal relationships to a fundamental governance value that improves public trust in government and individual performance (Agu et al., 2024; Irvita & Asriani, 2025; Modise & Modise, 2023). In practice, transparency has been translated into law, starting in Sweden in 1676 with the introduction of the Access to Information Act. Sweden remained the only country with such a law until 1951, when Finland followed suit. The U.S. adopted its Freedom of Information (FOI) law in 1966, which led to a global "transparency boom" in the 1990s (Roberts, 2006), triggered by the fall of authoritarian regimes.

The growth of FOI laws worldwide has been seen as a victory for government transparency (Tang, 2025; Wagner, 2022). However, their effectiveness is often undermined by broad exemptions and limited access (Porumbescu et al., 2022). Moreover, authoritarian countries like China have adopted FOI laws that prioritize proactive disclosure rather than disclosing information upon request (Xiao, 2010). Alongside FOI laws, the New Public Management movement has introduced laws like the Government Performance and Results Act of 1993 in the U.S., which requires public organizations to disclose performance information (Piotrowski & Rosenbloom, 2002).

The shift in terminology from "publicity" and "access to information" to the more technical term "transparency" from the 1980s onwards reflects a broader ideological shift, marking a significant turning point in public administration (Scholtes, 2012). This research aims to explore the role of transparency in the procurement of goods and services in Luwu Regency, Indonesia, through an analysis of technological indicators, stakeholder involvement, management interventions, and organizational actors. The research will provide model recommendations to enhance transparency in procurement, prevent corruption, increase accountability, improve service quality, and foster public trust in government institutions in Luwu Regency.

This study will contribute to further analysis on management interventions, stakeholder environments, and technological impacts on transparency in public procurement processes, offering insights into how transparency can be modeled and implemented effectively in local government systems.

METHODS

This research employs a descriptive qualitative approach, utilizing a case study design to explore the phenomenon of transparency in the procurement of goods and services within the Luwu Regency Government. The case study design is particularly effective for investigating a real-life situation in a specific context, allowing for an in-depth analysis of the processes, dynamics, and implementation of transparency principles as outlined in Presidential Regulation No. 16 of 2018 and its subsequent amendments. This approach is well-suited for capturing the intricacies of transparency practices in a local government setting, offering a detailed understanding of how transparency is operationalized and what challenges it faces in practice.

A purposive sampling technique was used to select informants, allowing the researcher to intentionally choose individuals who are directly involved in the procurement process and possess relevant knowledge about the transparency issues under investigation. The selected informants included key figures such as the Head of the Goods and Services Procurement Section (UKPBJ), members of the Working Group (Pokja), Commitment Making Officers (PPK), procurement officials, LPSE managers, internal auditors from the Regional Inspectorate, and various community stakeholders such as media representatives and non-governmental organizations (NGOs). These informants were chosen based on their direct involvement in the procurement activities and their insights into the transparency of the process. The number of informants was flexible and was determined by data saturation, a point at which no new information was emerging from the interviews.

Data collection was carried out using multiple methods, including in-depth interviews, direct observations, and document reviews. The interviews were semi-structured, allowing for open-ended responses while ensuring that key topics related to transparency, public access to procurement information, and the use of the Electronic Procurement System (SPSE) were covered. This semi-structured format was particularly useful in obtaining rich, detailed responses from the informants, as it allowed them to share their experiences and perspectives on the procurement process. Observations were conducted directly during procurement activities, both through the LPSE system and during administrative processes within the UKPBJ. This observational data provided valuable insights into the actual implementation of transparency practices in procurement activities. Additionally, document reviews were conducted on official procurement documents, including the General Procurement Plan (RUP), tender documents, evaluation minutes, work contracts, procurement realization reports, and supervisory audit documents. These documents provided a historical record of the procurement process and were essential for understanding the formal procedures in place for ensuring transparency.

The data analysis was guided by the Miles and Huberman interactive model, which consists of three stages: data reduction, data presentation, and conclusion drawing. In the first stage, data reduction, the collected data were organized and condensed to focus on the most relevant themes and patterns related to transparency in procurement. As noted by Creswell (2014), qualitative data reduction helps to manage the large volume of information by identifying key themes and eliminating irrelevant data. In the second stage, data presentation, the reduced data were structured into categories, allowing for the identification of emerging themes and

facilitating a clearer understanding of the findings. Finally, conclusion drawing involved synthesizing the data across the different sources and identifying significant patterns and relationships related to procurement transparency. This process also involved triangulating the data from interviews, observations, and documents to ensure the consistency and reliability of the findings.

To ensure the validity and credibility of the data, this study employed several techniques, including source and technical triangulation, member checking, and detailed observation. Triangulation allowed the researcher to compare data from multiple sources, such as interviews, observations, and documents, thereby strengthening the validity of the findings. Member checking was used to verify the accuracy of the data by asking informants to review and confirm the information collected. This method helps to reduce the risk of misinterpretation and enhances the credibility of the results. Furthermore, the researcher's careful and diligent observation of procurement activities and thorough examination of official documents ensured that the data were accurate and reliable.

Ethical considerations were central to this study. Informed consent was obtained from all participants before interviews were conducted, and participants were informed of their right to withdraw from the study at any time without consequence. The confidentiality of the data was maintained by anonymizing all responses, and no personal or sensitive information was disclosed. Ethical approval for the study was obtained from the relevant institutional review board (IRB), ensuring that the study adhered to ethical guidelines for conducting research involving human participants.

The methodology used in this study was effective in providing a comprehensive understanding of transparency in the procurement process within the Luwu Regency Government. Through in-depth interviews, observations, and document reviews, the study was able to gather rich data that captured the complexities of transparency practices in a local government setting. The use of the Miles and Huberman model for data analysis, along with rigorous validation methods, ensured that the findings were credible and reliable. This research contributes to the ongoing discourse on transparency in public procurement and offers valuable insights into how transparency can be effectively implemented and maintained in a real-world context. Future research could explore the long-term impact of transparency initiatives on procurement outcomes and the role of technology in enhancing transparency in public sector procurement.

RESULTS AND DISCUSSION

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.

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:

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:

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

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.

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:

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. Hochstetter et al. (2023) 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. Adam (2024) 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.

CONCLUSION

This study investigated the implementation of transparency in the procurement of goods and services in the Luwu Regency Government, revealing both progress and challenges in ensuring public access to procurement information. The findings show that the introduction of the Electronic Procurement System (SPSE) has improved transparency by providing stakeholders with access to procurement data. However, issues such as limited access, technical barriers, and gaps in the availability of detailed documents hindered the effectiveness of the system. Informants also highlighted that organizational factors, such as the capacity of procurement officials and their adherence to regulatory guidelines, were crucial in determining the success of transparency efforts. The study identified that although the procurement process is now more accessible, significant challenges remain, particularly with regard to vendor participation and the public's ability to engage with procurement processes.

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