

Supervision System for Indonesia's Government E-Procurement of Goods and Services



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ABSTRACT: Using normative legal research with a statutory approach and a case approach, this research is prescriptive and analysed using descriptive qualitative methods after collecting data through the literature. In this research, Indonesia has entered the world of digital technology, including in terms of government procurement of goods and services. In order to reduce indications of Corruption, Collusion and Nepotism (KKN) in government, the procurement process for goods and services is carried out through electronic media. Ethics in the procurement of goods and services is good behaviour from all parties involved in the procurement process. The principles that need to be applied in the procurement of goods and services include efficiency, effectiveness, transparency, openness, competition, fairness/non-discrimination, and accountability. To fulfil this principle, a maximum supervision system is needed, so that there is a need for an electronic-based audit system to make it easier for inspection officials to carry out inspections in real time. Apart from that, the Business Competition Supervisory Commission is also one of the institutions authorized to maintain the stability of the procurement of goods and services in Indonesia.

KEYWORDS: government, procurement, supervision

INTRODUCTION

The public's connotation towards public services today is highly influenced, where assumptions and perceptions regarding current public services are too bureaucratic, convoluted, complicated, tiring and reach very high levels of service.¹ The urgency of public services is closely related to the demands of managing the government system, especially the government bureaucracy in carrying out its duties and functions, namely serving the general public, making policies for the interests of the people, and seeking empowerment.²

Procurement of goods and services for government purposes is one of the tools to move the wheels of the economy, therefore budget absorption through the procurement of goods and services is very important.³ However, no less important than that is the urgency of implementing procurement effectively, efficiently and economically to get maximum benefits from the use of the budget. Much attention has been directed at various problems surrounding the procurement of goods and services for government purposes, among other things because of the many irregularities in planning, implementation and supervision. Efforts to eradicate corruption, especially in this field, will only be effective if they are followed by prevention and early detection of irregularities.⁴

E-Procurement began to be used in Indonesia since 2003 with the publication of Presidential Decree No. 80 of 2003 on Guidelines for Implementing Government Procurement of Goods/Services which are further regulated in more depth in Presidential Decree No. 54 of 2010 on Guidelines for Procurement of Government Goods/Services. E-procurement or electronic procurement of goods and services implemented is a system of procurement of goods and services whose implementation process is carried out electronically by utilizing communication and information facilities via the internet and application systems and electronic

¹ Ach Ilyasi, "Paradigma Profetik dalam Pelayanan Publik di Indonesia", *Paradigma Madani*, Volume. 9, Nomor 2, 2022, hal. 83-100. <https://doi.org/10.56013/jpm.v9i2.1753>

² Riska Cynthia Dewi, "Mewujudkan Good Governance melalui Pelayanan Publik", *Jurnal Media Administrasi*, Volume 7, Nomor 1, 2022, hal. 78-90. <https://doi.org/10.56444/jma.v7i1.67>

³ Satya Surya Pratama, "Urgensi Penerapan Instruksi Presiden Nomor 2 Tahun 2022 pada Pelaksanaan Pengadaan Barang/Jasa Pemerintah", *Journal Komunikasi Hukum*, Volume 8, Nomor 2, 2022, hal. 570-581. <https://doi.org/10.23887/jkh.v8i2.51861>

⁴ Anggraeni Rahmawati Dwi Marchia, "Penegakan Hukum Pidana atas Kebenaran Informasi Penyedia Jasa dalam Proses Pengadaan Barang dan Jasa", *Jurnal Cita Hukum Indonesia*, Volume 1, Nomor 3, 2023, hal. 158-173.

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procurement services provided by the Electronic Procurement Service (LPSE) of Government Goods/Services Procurement Policy Institute (LKPP).⁵

Tender rigging is a business practice that is inversely proportional to the principles of procurement implementation. Tender collusion that is carried out often results in obstacles for business actors who are not involved in the agreement and other impacts can result in losses because there are irregularities in its implementation, namely that other business actors do not have the opportunity to obtain the tender.⁶ From these matters it is clear that the impact of bid rigging results in losses for competing business actors and the wider community.⁷ In relation to the occurrence of bid rigging, the Business Competition Supervisory Commission is in accordance with Article 30 paragraph (1) of Law Number 5 of 1999 which states as follows “to supervise the implementation of this law, a Business Competition Supervisory Commission was established, hereinafter referred to as the Commission.”

From these provisions, the KPPU is an institution that has the authority to supervise and enforce laws prohibiting monopolistic practices and unfair business competition. The formation of the KPPU has the aim of preventing or following up on fraud or what can be called monopolistic practices and to create healthy business practices for business actors in Indonesia.⁸ KPPU is an executive institution formed by the President but has broad authority, this can be seen from its authority to be able to form its own regulations.⁹ One of the regulations established by the KPPU is the Business Competition Supervisory Commission Regulation Number 1 of 2019 on Procedures for Handling Cases of Monopoly Practices and Unfair Business Competition. KPPU has the authority to carry out investigative authority, law enforcement authority and adjudicatory authority.¹⁰ Based on data from the KPPU's annual report, the number of complaints received in 2022 decreased by 1.36% compared to 2021. In 2021, 146 complaints were received, while in 2022 there were 144 complaints received. Of this number, 69% of complaints were allegations of bid rigging. So the data shows that tender rigging still dominates complaints submitted to the KPPU.¹¹

The development of the digital economic sector which is applied in the goods and services procurement system, accompanied by a high percentage of complaints about tender rigging, has encouraged the author to want to research further regarding indications of tender conspiracy identified in the implementation of the government's electronic goods and services procurement system (e-procurement). Based on this background, the supervision system in the implementation of electronic procurement of government goods and services in Indonesia will be discussed.

RESEARCH METHODS

The type of research used by researchers is normative legal research, namely studying laws that are conceptualized as norms or rules that apply in society, and become a reference for everyone's behaviour. Normative legal research is also called theoretical/dogmatic legal research because it does not examine the implementation or application of law.¹² The research approach method can be interpreted as a procedure for obtaining data based on certain measurements related to the research problem.¹³ Legal research must follow or depart from its parent science, legal science, with a normative and prescriptive character. Therefore, when outlining approaches to legal research, he speaks of law in its normative character with a prescriptive nature.¹⁴ In this thesis research, the approaches used are the statute approach and the case approach. To obtain the legal materials needed for this writing, a library research method was used. Legal materials obtained from research activities are then analysed appropriately to solve a legal problem that has been researched. The data analysis used in this research is qualitative data analysis, namely the data obtained is then compiled systematically and then analysed qualitatively to achieve clarity on the problems discussed. The data in this research was analysed using descriptive qualitative methods, where the analysis was carried out along with the data collection process, then

⁵ Yusni Yusni, “Pengaruh Implementasi E-Procurement dan Komitmen Organisasi terhadap Pencegahan Fraud Pengadaan Barang/ Jasa dengan Sistem Pengadaan Barang/Jasa dengan Sistem Pengendalian Internal Pemerintah sebagai Variabel Moderasi”, *IOBIS: Jurnal Inovasi Bisnis dan Manajemen Indonesia*, Volume 5, Nomor 2, 2022, hal. 138-148. <https://doi.org/10.31842/jurnalnobis.v5i2.219>

⁶ Muthia Sakti, Sulastri Sulastri, Itok Dwi Kurniawan, Fairuz Mumtaz Abafiyah Putri, “Prevention of the Predatory Pricing Practices for Imported Product in E-Commerce”, *JIM: Jurnal Ilmiah Mahasiswa Pendidikan Sejarah*, Volume 8, Nomor 4, 2023, hal. 5257-5268. <https://doi.org/10.24815/jimps.v8i4.27177>

⁷ Adrian Sutedi, *Aspek Hukum Pengadaan Barang & Jasa dan Berbagai Permasalahannya (Edisi 2)*, Sinar Grafika, Jakarta, 2012, hal. 302.

⁸ Reninda Suryanitya, “Kedudukan Komisi Pengawas Persaingan Usaha (KPPU) sebagai Lembaga Pengawas Persaingan Usaha yang Independen”, *Kertha Semaya: Jurnal Ilmu Hukum*, Volume 5, Nomor 2, 2017, hal. 3.

⁹ Ni Luh Gede Eka Susilayanti, “Kewenangan Komisi Pengawas Persaingan Usaha (KPPU) Menyelesaikan Perkara Persaingan Usaha”, *Kertha Semaya: Jurnal Ilmu Hukum*, Volume 2, Nomor 1, 2014, hal. 4.

¹⁰ Rai Mantili, dkk., “Problematika Penegakan Hukum Persaingan Usaha di Indonesia dalam Rangka Menciptakan Kepastian Hukum”, *Padjajaran Jurnal Ilmu Hukum*, Volume 3, Nomor 1, 2016, hal. 118. <https://doi.org/10.22304/pjih.v3n1.a7>

¹¹ Komisi Pengawas Persaingan Usaha Republik Indonesia, *Laporan Tahun 2022*, hal. 9, diakses dari <https://kppu.go.id/wp-content/uploads/2023/08/Laporan-Tahunan-KPPU-2022.pdf> pada 6 November 2023 Pukul 22.50 WIB.

¹² Abdulkadir Muhammad, *Hukum dan Penelitian Hukum*. Citra Aditya Bakti, Bandung, 2004, hal. 5.

¹³ The Liang Gie, *Pengantar Filsafat Ilmu*, Liberty, Yogyakarta, 2004, hal. 117.

¹⁴ Djoni Sumardi Gozali, *Ilmu Hukum dan Penelitian Hukum*, UII Press, Yogyakarta, hal. 126.

continued until the time of writing the report by describing the data obtained based on legal norms or legal rules as well as legal facts that will be linked to the problem.

DISCUSSION

Procurement of goods and services basically involves two parties, namely the user of goods/services and the provider of goods/services and the provider of goods/services, of course with different desires/interests, one could even say conflicting.¹⁵ The users of goods/services want to obtain goods/services at the lowest possible prices, while the providers of goods/services want to get the highest profits. These two desires or interests will be difficult to reconcile if there is no mutual understanding and willingness to reach an agreement. For this reason, there is a need for ethics, norms and principles that must be mutually agreed upon.¹⁶ Ethics in the procurement of goods and services is good behaviour from all parties involved in the procurement process.¹⁷ What is meant by good behaviour is behaviour that respects each party's duties and functions, acts professionally and does not influence each other for disgraceful purposes or for personal interests/benefits and/or group interests to the detriment of other parties.¹⁸

Procurement of goods and services can be a vulnerable point for Corruption, Collusion and Nepotism practices, therefore, efforts need to be made to improve the quality of implementation of procurement of goods/services.¹⁹ These efforts can include improving laws and regulations relating to procurement, increasing the professionalism of procurement actors, increasing supervision and law enforcement.²⁰

In order for the objectives of procuring goods and services to be achieved properly, all parties in procuring goods/services must follow applicable norms. A new norm exists if there is more than one person, because of other people or their environment.²¹ Like other applicable norms, norms for the procurement of goods/services consist of unwritten norms and written norms. Unwritten norms are generally ideal norms, while written norms are generally operational norms. The ideal norms for procurement of goods/services are, among other things, implied in the understanding of the nature, philosophy, ethics, professionalism in the field of procurement of goods/services. In general, operational procurement norms for goods/services have been formulated and outlined in statutory regulations, namely in the form of laws, regulations, guidelines, instructions and other forms of legal products.²²

Procurement of goods and services is essentially an effort by the government represented by the Commitment Making Officer (PPK) to obtain the goods they want by using certain methods and processes in order to reach an agreement regarding the price, time and quality of goods and services.²³ So that the essence of procurement of goods and services can be carried out as well as possible, both parties, namely the Commitment Making Officer (PPK) and the provider of goods and services must be guided by the legal rules for procurement of goods and services.

In this reform era, the government is trying to create an open and democratic government. One of them is by improving and optimizing public services to the community through policies/regulations that are effective, efficient and reflect openness/transparency, bearing in mind that the public has the right to guarantee access to public information/freedom of

¹⁵ Anggraeni Rahmawati Dwi Marchia, "Penegakan Hukum Pidana atas Kebenaran Informasi Penyedia Jasa dalam Proses Pengadaan Barang dan Jasa", *Jurnal Cita Hukum Indonesia*, Volume 1, Nomor 3, 2023, hal.158-173. <https://doi.org/10.57100/chi.v1i3.22>

¹⁶ Nur Asmarani, "Penyalahgunaan Wewenang sebagai Tindak Pidana Korupsi dalam Pengadaan Barang dan Jasa Pemerintah", *Socius: Jurnal Penelitian Ilmu-Ilmu Sosial*, Volume 1, Nomor 4, 2023, hal. 165-171. <https://doi.org/10.5281/zenodo.10514990>

¹⁷ Irine Ika Wardhani, Arifa Pratami, Ikbar Pratama, "E-Procurement sebagai Upaya Pencegahan Fraud terhadap Pengadaan Barang dan Jasa di Unit Layanan Pengadaan Provinsi Sumatera Utara", *Jurnal Akuntansi dan Bisnis: Jurnal Program Studi Akuntansi*, Volume 7, Nomor 2, 2021, hal. 126-139, <https://doi.org/10.31289/jab.v7i2.5293>

¹⁸ Mohammad Danial, Dadang Mashur, "Implementasi Kebijakan Pengadaan Barang dan Jasa", *Jurnal Administrasi Pembangunan*, Volume 2, Nomor 3, 2014, hal. 227-360.

¹⁹ Musa Darwin Pane, "Aspek Hukum Pengadaan Barang dan Jasa Pemerintah, Suatu Tinjauan Yuridis Peraturan Pengadaan Barang dan Jasa Pemerintah", *Jurnal Media Hukum*, Volume 24, Nomor 2, 2017, hal. 147-155, <https://doi.org/10.18196/jmh.2017.0090.147-155>

²⁰ Ronald Richard Gioh, "Pengawasan Pemerintah Daerah dalam Pelaksanaan Tender Proyek di Sulawesi Utara", *Lex et Societatis*, Volume 3, Nomor 8, 2015, hal. 99-107. <https://doi.org/10.35796/les.v3i8.9530>

²¹ Riski Syandri Pratama, "Layanan Penyelesaian Sengketa Kontrak Pengadaan Barang/Jasa Pemerintah (LPS LKPP) sebagai Alternatif Penyelesaian Sengketa Kontrak Pengadaan Barang/Jasa Pemerintah", *Jurnal Pengadaan Barang dan Jasa*, Volume 2, Nomor 1, 2023, hal.1-13. <https://doi.org/10.55961/jpbj.v2i1.32>

²² Sigit Prabowo, "Tender Conspiracy in Electronic Procurement of Goods and Services (a study of Case Number 04/KPPU-L/2015)", *Prophetic Law Review*, Volume 3, No. 1, 2021, pp. 59-77, <https://doi.org/10.20885/PLR.vol3.iss1.art4>

²³ Umar Maksum, M. Makarao, Fauziah Fauziah, "Optimalisasi Pencegahan Tindak Pidana Korupsi Pengadaan Barang dan Jasa Pemerintah", *Jurnal Hukum Juridictie*, Volume 5, Nomor 2, 2023, hal. 177-190. <https://doi.org/10.34005/jhj.v5i2.138>

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information.²⁴ Transparency is a condition that provides wider opportunities for the public to be able to access information, while efficiency is the steps that are sought and taken to shorten bureaucratic processes in public services. The government as a state administrator has quite a tough task in terms of achieving good governance and realizing clean government.²⁵

Many procurement processes for goods and services do not comply with regulations and are not transparent, thereby causing harm to state finances.²⁶ To overcome this, e-procurement emerged, which is the process of procuring goods/services online. E-procurement or electronic auction is a process of procuring goods/services within the government scope that uses information and communication technology devices in every process and step. Currently, e-procurement is one of the best approaches in preventing irregularities in government procurement of goods/services. With e-procurement the opportunity for direct contact between goods/service providers and the procurement committee becomes smaller, more transparent, saves time and costs and in its implementation it is easier to carry out financial accountability. In general, e-procurement can be done in 2 (two) ways, namely e-tendering and e-purchasing.²⁷

E-tendering is a procedure for selecting providers of goods/services that is carried out openly and can be followed by all providers of goods/services registered on the electronic system by submitting one offer within a predetermined time.²⁸ The scope of e-tendering includes the process of announcing the procurement of goods/services up to the announcement of the winner which is carried out using an electronic procurement system. Regulations regarding e-tendering are generally regulated in Article 109 of Presidential Regulation Number 54 of 2010 on Procurement of Government Goods/Services as currently updated with Presidential Regulation Number 12 of 2021, while specific regulations are contained in the Regulation of the Head of the Government Goods/Services Procurement Policy Institute Number 1 of 2015 on E-Tendering.

The scope of e-tendering includes the process of announcing the procurement of goods/services up to the announcement of the winner which is carried out using an electronic procurement system.²⁹ The e-tendering process all uses the internet or is done online. Starting from the procurement committee making an announcement via the internet on the LPSE website using the SPSE application. At the announcement stage, the committee prepares auction documents containing the requirements for auction participants. At the registration stage, bidders must refer to the auction documents that have been determined by the committee. Participants can ask questions online without meeting face to face via the SPSE application.

These questions are then immediately answered by the ULP Working Group or Procurement Committee. The next stage is submission of bids by auction participants. Bidding documents are submitted in the form of files uploaded via the SPSE application. The offer letter submitted by the auction participant electronically does not require a wet signature or stamp. The offer letter is signed electronically by the head/director of the company or a proxy appointed by a power of attorney. After the time period for submitting bid documents ends, the bid opening stage continues. At the bid opening stage, the Committee downloads and describes the bid file using the Document Security Application (APENDO).

The bid price and arithmetic correction results are entered in the facilities available in the SPSE application. The ULP Committee or Working Group then carries out evaluations (administrative, technical and price) as well as qualifications and clarifications of the supporting documents for the bid. After the evaluation is carried out, the Official Making Committee will determine the winner and the committee or ULP working group will announce the winner of the auction online. The SPSE application will automatically send notifications including via e-mail to the auction winner. The implementation of electronic procurement of goods/services (e-procurement) with e-tendering is expected to improve the system for selecting government providers of goods/services which has been carried out so far, so that in its implementation it can fulfil the principles of procurement

²⁴ Risca Rahayu, Tintin Sri Murtinah, "Pelaksanaan Pengadaan Barang/Jasa secara Elektronik di Unit Layanan Pengadaan Biro Umum, Sekretariat Presiden", *Journal of Business Administration Economics & Entrepreneurship*, Volume 4, Nomor 2, 2022, hal. 57-67. Retrieved from <https://jurnal.stialan.ac.id/index.php/jbest/article/view/512>

²⁵ Bobby Segah, "Peranan Pengawasan Internal dalam Rangka Mewujudkan Tata Kelola Pemerintahan yang Baik", *Restorica: Jurnal Ilmiah Ilmu Administrasi Negara dan Ilmu Komunikasi*, Volume 6, Nomor 2, 2020, hal. 91-97. <https://doi.org/10.33084/restorica.v6i2.1813>

²⁶ Vita Mahardika, "Pertanggungjawaban Pidana Pejabat Pembuat Komitmen sebagai Upaya Pencegahan Korupsi Pengadaan Barang/Jasa Pemerintah", *Jurnal Hukum Samudera Keadilan*, Volume 16, Nomor 1, 2021, hal. 140-155. <https://doi.org/10.33059/jhsk.v16i1.2636>

²⁷ Puspa Malinda, Paramita Prananingtyas, Ery Agus Priyono, "Analisis Yuridis Perlindungan Hukum terhadap Peserta Tender dalam Tender dengan Sistem E-Procurement", *Diponegoro Law Journal*, Volume 6, Nomor 2, 2017, hal. 1-14. <https://doi.org/10.14710/dlj.2017.17432>

²⁸ Akmal Rizky Saputra, "Analisis Pelaksanaan Pengadaan Barang/Jasa melalui Elektronik pada Pemerintahan Kabupaten Banyumas", *Seiko: Journal of Management & Business*, Volume 7, Nomor 1, 2024, hal. 1346-1353. <https://doi.org/10.37531/sejaman.v7i1.6722>

²⁹ Purnomo Edy Mulyono, "Analisis Pelaksanaan Pengadaan Barang/Jasa Secara Elektronik pada Pemerintah Kabupaten Gresik", *Airlangga Development Journal*, Volume 1, Nomor 1, 2017, hal. 32-42. [10.20473/adj.v1i1.18010](https://doi.org/10.20473/adj.v1i1.18010).

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of goods/services, namely increasing transparency, accountability, openness, healthy and fair competition/non-discrimination in every stage of the process.³⁰

In providing public services, public bodies have an obligation to convey information openly.³¹ This means that anyone who carries out duties and functions with funds sourced from the APBN/APBD and donations from public funds must convey information openly to the public except information that is excluded, such as strategic information and business secrets which are the rights of the company, state secret information, information intelligence, and information of a personal nature.³²

Openness of public information is a means of optimizing public supervision of state administration and other public bodies as well as everything that has an impact on the public interest. In the Public Information Openness Law. It is stated that all public information is open and can be accessed by every user of public information and every person has the right to obtain public information in accordance with the provisions of the Public Information Openness Law.³³

The presence of the Public Information Openness Law further emphasizes the importance of providing professional, non-discriminatory, open and accountable public services. Procurement of government goods/services is one of the activities carried out by the government in providing public services, as stated in Article 5 of the Public Information Openness Law. One of the objectives of the Public Information Openness Law is to realize good state administration, namely one that is transparent, effective and efficient, accountable and accountable.³⁴ This is in line with the principles of e-procurement, namely increasing transparency, price efficiency, effectiveness in the process, lower costs, better public services and shorter procurement cycles. With this law, it is hoped that it can support openness of public information, especially in the process of procuring goods and services so that the public as the public and stakeholders can supervise the government procurement process of goods and services to realize procurement that is clean and free from corruption, collusion and nepotism (KKN). This law is felt to be quite appropriate and in accordance with the objectives of e-procurement itself, namely transparency and accountability. In other words, it can be said that Law Number 14 of 2008 on Openness of Public Information is effective in terms of substance and implementation.

Supervision can be defined as an activity of continuous observation and assessment of an activity object using certain methods, tools and rules to ensure the conformity of its implementation with established plans and policies. Supervision of goods and services is supervision carried out on the implementation of procurement of goods and services to see whether it is in accordance with plans, basic procurement principles, procedures and applicable rules. The essence of supervision is to prevent deviations, waste and failure as early as possible and so that procurement can run efficiently, effectively, economically and in an orderly manner. Supervision of the procurement of goods and services in government agencies is the responsibility of every leader in the government agency related to procurement.³⁵ Supervision in the procurement of goods and services must be carried out by government agencies as an effort to realize justice, transparency and accountability in the context of good governance.

The simplification of business processes in electronic catalogues, which aims to increase the participation of small and micro business actors in procuring government goods/services, is misused by economic actors who have good intentions to comply with the applicable rules in the provisions of the Head of LKPP Number 122 of 2022 on Procedures for Organizing Electronic Catalogues. For this reason, LKPP synergized with the Financial and Development Supervisory Agency (BPKP) to identify 4 (four) anomalies in the shopping process through the Electronic Catalogues. These include:

1. When purchases of goods are made from the same vendor continuously;
2. When the purchased item experiences a sudden increase in price, but after being purchased the item drops again;
3. The first transaction speed since the product appeared in the Electronic Catalog;
4. Speed of transaction completion status of less than 60 minutes.

³⁰ Rahmat Hidayat, "Penerapan e-Procurement dalam Proses Pengadaan Barang dan Jasa Pemerintah Guna mendukung Ketahanan Tata Pemerintahan Daerah (Studi pada Unit Layanan Pengadaan Barang dan Jasa Pemerintah Kabupaten Penajam Paser Utara Provinsi Kalimantan Timur)", *Jurnal Ketahanan Nasional*, Volume 21, Nomor 2, 2015, hal. 118-127. <https://doi.org/10.22146/jkn.10155>

³¹ Eko Noer Kristiyanto, "Urgensi Keterbukaan Informasi dalam Penyelenggaraan Pelayanan Publik", *Jurnal Penelitian Hukum De Jure*, Volume 16, Nomor 2, 2016, hal. 231-244. <http://dx.doi.org/10.30641/dejure.2016.V16.231-244>

³² Devanno Arya Candra, Waluyo Waluyo, Abdul Kadir Jaelani, "Pengaturan Pelaksanaan Putusan Ajudikasi Non-Litigasi Sengketa Informasi Publik oleh Komisi Informasi Provinsi Jawa Tengah", *Amandemen: Ilmu-Ilmu Pertahanan, Politik dan Hukum Indonesia*, Volume 1, Nomor 2, 2024, hal. 182-195, <https://doi.org/10.62383/amandemen.v1i2.157>

³³ Mela Sari, Rizky Mulyadi, "Kinerja Pejabat Pengelola Informasi dan Dokumentasi (PPID) Kabupaten Bungo dalam Pemenuhan Ketersediaan Informasi Publik", *Transparansi: Jurnal Ilmiah Ilmu Administrasi*, Volume 3, Nomor 2, 2020, hal. 109-118. <https://doi.org/10.31334/transparansi.v3i2.1141>

³⁴ Kadek Cahya Susila Wibawa, "Urgensi Keterbukaan Informasi dalam Pelayanan Publik sebagai Upaya Mewujudkan Tata Kelola Pemerintahan yang Baik", *Administrative Law & Governance Journal*, Volume 2, Nomor 2, 2019, hal. 218-234, <https://doi.org/10.14710/alj.v2i2.218-234>

³⁵ Candra Nur Hidayat, "Efektivitas Hukum Sistem E-Procurement dalam Pengadaan Barang dan Jasa secara Elektronik", *Pamulang Law Review*, Volume 2, Issue 1, 2019, hal. 37-46.

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Seeing this, LKPP collaborated with Govtech Procurement to build an e-Audit monitoring feature application which can later be accessed by the Government Internal Supervisory Apparatus (APIP) to monitor government spending through the Electronic Catalog. This feature was officially launched to coincide with the National Coordination Meeting for the Prevention of Corruption in the Procurement of Goods/Services at the Indonesian Corruption Eradication Commission Building on March 6 2024.

Article 23 E paragraph (1) of the 1945 Constitution mandates the function of auditing the management and responsibility of state finances by the Financial Audit Agency (BPK), which is an institution that directly supervises and examines state financial policies (fiscal policy audit) including the use of the state budget for procurement. goods and services provided by the government and regional governments. With its function as an examiner of state financial responsibility, the BPK is positioned as a state institution. As a state institution that examines state financial responsibility, the BPK is an institution that directly supervises and examines state financial policies (fiscal policy audit) carried out by the government.³⁶ Its very strategic and honourable function places the BPK as a state institution that is equal to other state institutions, including the government, to maintain its objectivity.

As stipulated in the 1945 Constitution, audits which are the duties of the BPK include audits which are the duties of the BPK including audits of management and responsibility regarding state finances. In this regard, the BPK is given the authority to carry out 3 (three) types of audits, namely:³⁷

1. Financial audit is an examination of the financial reports of the central government and regional governments. This financial audit is carried out by the BPK in order to provide a statement of opinion regarding the level of fairness of the information presented in government financial reports.
2. Performance audits are checks on economic and efficiency aspects as well as checks on effectiveness aspects which are commonly carried out for the benefit of management by government internal supervisory officials.
3. An audit with a specific purpose is an audit carried out for a specific purpose, outside of financial audits and performance audits. Including examinations for this particular purpose are examinations of other matters relating to finance and investigative examinations.

Provisions regarding audits of state expenditure management are contained in Article 2 of Law Number 15 of 2004 which states that:

- (1) State financial audits include examinations of the management of state finances and examinations of state financial responsibilities.
- (2) The Financial Audit Agency carries out examinations of the management and responsibility of state finances.

Based on this article, the scope of audits that are the duties of the Financial Audit Agency include audits of the management and responsibilities regarding state finances. The scope of audits by the Supreme Audit Agency is very broad because it has authority over budget implementation (pre audit) and budget accountability (post audit).³⁸ This audit covers all elements of state finances as intended in Article 2 of Law Number 17 of 2003 concerning State Finances. In carrying out examinations of the management and responsibility of state finances, the Supreme Audit Agency can utilize the results of examinations by the government's internal oversight apparatus.³⁹ For audit purposes, reports on the results of internal government audits must be submitted to the Financial Audit Agency. In carrying out its audit duties, the Financial Audit Agency may use examiners or experts from outside the Financial Audit Agency who work for and on behalf of the Financial Audit Agency. In the context of financial and/or performance audits, auditors carry out tests and assessments on the implementation of the government's internal control system. Inspectors can carry out investigative examinations to reveal indications of state/regional losses or criminal elements. Reports on the results of audits of government financial statements contain opinions. The report on the results of the performance inspection contains findings, conclusions and recommendations. The report on the results of an inspection with a specific purpose contains conclusions.⁴⁰

The response of the government official responsible for the examiner's findings, conclusions and recommendations, shall be included or attached to the audit report. Officials are obliged to follow up on recommendations from inspection reports. Officials are required to provide answers or explanations to the Financial Audit Agency regarding follow-up actions to recommendations in the audit results report. The response to the audit results is submitted to the Financial Audit Agency no later than 60 (sixty) days after the audit results report is received. The Supreme Audit Agency monitors the implementation of follow-up to audit results and

³⁶ Sherlock Halmes Lekipiouw, Hendrik Salmon, Natanael Lainsamputti, "Model Pengawasan dan Tata Hubungan Kewenangan dalam Upaya Pencegahan Tindak Pidana Korupsi Dana Desa", *Legal Standing: Jurnal Ilmu Hukum*, Volume 6, Nomor 1, 2022, hal. 14-28, <https://doi.org/10.24269/ls.v6i1.4405>

³⁷ Venia Clarissa Afriany Taghupia, "Kewenangan Badan Pemeriksa Keuangan dalam Memeriksa Pengelolaan Keuangan Pemerintah Daerah", *Lex et Societatis*, Volume 7, Nomor 5, 2019, hal. 79-87. <https://doi.org/10.35796/les.v7i5.24726>

³⁸ Yoyo Arifardhani, "Kemandirian Badan Usaha Milik Negara: Persinggungan antara Hukum Privat dan Hukum Publik", *Jurnal Hukum Kenotariatan: Otentik's*, Volume 1, Nomor 1, 2019, hal. 54-72.

³⁹ Mieke Rayu Raba, "Peran Badan Pemeriksa Keuangan (BPK) dalam Melakukan Pemeriksaan terhadap Pengelolaan Keuangan Negara untuk Mewujudkan Pemerintahan yang Baik Menurut UU Nomor 15 Tahun 2006", *Lex Crimen*, Volume 6, Nomor 3, 2017, hal. 152-160.

⁴⁰ Ahmad Rizal, Ridwan Ridwan, Nina Yusnita, "Analisis Laporan Hasil Pemeriksaan BPK terkait dengan Aset Tetap (Studi Kasus pada Pemerintah Kota Palu)", *Katalogis*, Volume 6, Nomor 7, 2018, hal. 46-55.

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officials who are found not to carry out their obligations may be subject to administrative sanctions in accordance with statutory provisions.⁴¹

The Financial Audit Agency issues a Decree determining the time limit for the treasurer's responsibility for shortages of cash/goods that occur, after learning that there is a shortage of cash/goods in inventory which is detrimental to state/regional finances, the treasurer can submit an objection or defend himself to the Financial Audit Agency within 14 days. (fourteen) working days after receiving the Decree on State Losses. If the treasurer does not raise an objection or his defense is rejected, the Financial Audit Agency shall issue a Decree regarding compensation for state/regional losses to the treasurer concerned.⁴²

CONCLUSION

Currently, supervisors in the field of procurement of government goods/services in Indonesia based on Presidential Regulation Number 16 of 2018 are the duties of the Government Internal Supervisory Apparatus (or what is abbreviated as APIP). Based on this Presidential Decree, APIP carries out internal supervision over the management of the duties and functions of government agencies, including state financial accountability. In carrying out procurement, investigations and audits will be carried out first by APIP before being handed over to law enforcement officials if indications of KKN are found. In connection with electronic procurement of government goods/services, LKPP then synergized with Govtech Procurement to launch an e-Audit monitoring feature application which could then be accessed by APIP to monitor government spending through electronic catalogues. Through this feature, APIP can more quickly identify potential irregularities in the procurement process through a dashboard that will display details of e-purchasing transactions. The application features that have just been launched by LKPP regarding e-Audit still need a lot of outreach to all Internal Government Supervisory Apparatus (APIP). So that monitoring and evaluation activities of the goods/services procurement process through the e-Audit feature, fraud or other fraud can be prevented so that the government's goods/services procurement process can be more effective, efficient and transparent.

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⁴² Neni Vesna Mdjij, Mulyadi Mulyadi, "Penyelesaian kerugian Daerah Akibat Kelalaian Bendahara", *Unes Journal of Swara Justisia*, Volume 6, Nomor 3, 2022, hal. 218-228. <https://doi.org/10.31933/ujs.v6i3.264>

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