

Government Transparency Model in Procurement of Goods and Services in Luwu Regency

Raehana Rahman¹

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

Abstract. *Government procurement of goods and services is a sector that is highly vulnerable to irregularities and corruption practices, therefore, the implementation of transparency is a crucial aspect in realizing good governance. In Luwu Regency, although procurement has been implemented through the e-procurement system (LPSE), transparency still faces various weaknesses in public information access, process accountability, and stakeholder engagement. This study aims to analyze the government transparency model in procurement of goods and services in Luwu Regency and formulate a transparency strengthening model relevant to the regional context. The study used a qualitative descriptive approach with a case study design. Informants were determined using purposive sampling consisting of procurement officials, APIP, goods/services providers, and community elements. Data collection techniques included interviews, observations, document reviews, and literature studies on procurement regulations and transparency theory. Data analysis used the interactive model of Miles, Huberman, and Saldana. The results of the study indicate that the implementation of transparency in procurement is not optimal in four dimensions of Porumbescu (2022): organizational actors, technology, management interventions, and stakeholder environment. The main obstacles lie in limited open information, ineffective utilization of the LPSE system, weak oversight mechanisms, and a lack of public participation. This study recommends an integrative transparency model that focuses on strengthening information digitization, increasing procurement human resource capacity, collaboration-based oversight, and community involvement in procurement oversight to support public accountability in Luwu Regency.*

Keywords: *Government Transparency, Procurement of Goods and Services, Governance, Transparency Model, Luwu Regency*

Received: January 19, 2024

Revised: March 25, 2024

Accepted: April 28, 2024

INTRODUCTION

Regional government procurement of goods and services (PBJ) is a strategic instrument in driving development and public services. Almost every year, PBJ spending absorbs the largest portion of the Regional Budget (APBD), whether for infrastructure development, provision of facilities and infrastructure, or basic social services. This substantial budget allocation places PBJ as an area prone to irregularities if not managed according to the principles of good governance.

One of the main principles of good governance is transparency. Transparency in procurement (PBJ) is defined as government openness at every stage of procurement, from planning and announcement, through the tender process, and through to bid evaluation, through to awarding and contract implementation. Transparency allows the public, goods/services providers, and supervisory agencies to understand, monitor, and evaluate the procurement process. Therefore, transparency is not merely an administrative obligation but also a crucial tool

for preventing corruption, strengthening accountability, and increasing public trust in local government.

However, in reality, the implementation of procurement transparency still faces various challenges. A 2022 report by Transparency International confirms that public procurement is one of the sectors most vulnerable to corruption in developing countries, including Indonesia. This is supported by findings from the Supreme Audit Agency (BPK), which almost annually finds irregularities in the use of procurement funds. At the regional level, this problem is exacerbated by low participation by local suppliers, limited information transparency, and weak internal oversight capacity.

In the context of Luwu Regency, procurement transparency issues are also evident. Based on the 2023 Luwu Regency Inspectorate report (placeholder: insert official data), several findings indicate weaknesses in procurement information transparency. For example, the announcement of the General Procurement Plan (RUP) was not entirely timely through the General Procurement Plan Information System (SIRUP) application. Of the total (placeholder: number of 2023 RUP packages), only around (placeholder: percentage announced on time) were published on schedule. This delay makes it difficult for suppliers to prepare optimal bids, thereby reducing the level of competition in the tender.

Furthermore, the participation rate of local suppliers in large-value tenders is relatively low. Data from the Luwu Regency LPSE (Lembaga Perusahaan Listrik Negara/LPSE) for 2023 (placeholder: number of local suppliers vs. non-regional suppliers) shows a predominance of contractors from outside the region. This situation creates the impression that business opportunities for local suppliers are not yet fully open, despite the fact that one of the goals of regional procurement is to stimulate local economic growth.

Another issue relates to the use of e-procurement technology through the Electronic Procurement System (SPSE). Although SPSE is normatively designed to increase transparency, field practice shows persistent technical challenges. Common complaints include limited internet connectivity, inadequate training for officials, and minimal outreach to new suppliers. As a result, some business owners still find it difficult to access procurement information quickly and comprehensively.

These conditions demonstrate that procurement transparency in Luwu Regency has not yet been fully realized. This issue is not merely technical but also related to organizational culture, the role of procurement actors, and the involvement of external stakeholders. Therefore, a transparency model is needed that emphasizes not only regulatory aspects but also integrates management, technology, and stakeholder participation.

From a theoretical perspective, transparency has been widely discussed by various academics. Ball (2009) emphasizes that transparency is the government's openness in providing relevant, accurate, and publicly accessible information. Fox (2007) distinguishes between clear transparency (information that is understandable to the public) and opaque transparency (information that is open but difficult to understand). Meanwhile, Hood (2006) links transparency to the concept of accountability, where information disclosure allows the public to assess and monitor bureaucratic performance.

In a theoretical context, this problem can be analyzed using the Government Transparency model developed by Porumbescu (2022). This model emphasizes that government transparency is influenced by four main dimensions: *organizational actors*, *technology*, *management interventions*, and *the stakeholder environment*. The implementation of transparency across these four dimensions in the Luwu Regency Government has not been optimal. The main obstacles lie in limited open information, suboptimal utilization of technology, weak managerial intervention in oversight, and minimal involvement of external actors such as the community and local providers.

More specifically, Gregory Porumbescu (2015, 2017, 2020) developed a theory of transparency that emphasizes the dimension of public perception. According to him, transparency is not merely the provision of information, but also how that information is understood, used, and trusted by the public. Porumbescu emphasized that the clarity, accessibility, and relevance of information are crucial for the effectiveness of transparency. In other words, if the government simply discloses data without considering its quality and ease of access, transparency will not increase public trust.

Porumbescu's theory is highly relevant to the context of procurement (PBJ) in Luwu Regency. For example, even if procurement data has been published through SPSE or SIRUP, if local providers cannot access it due to limited digital literacy, then transparency is merely a formality. Similarly, if the public does not understand the information presented, the public oversight function is weakened. Therefore, the transparency model developed in this study will attempt to integrate the formal dimensions (regulations and procedures) with the substantive dimensions (accessibility, understanding, and public trust).

In terms of regulations, the central government has issued various regulations to promote transparency in procurement (PBJ), including Presidential Regulation No. 16 of 2018 concerning Government Procurement of Goods/Services and its amendments, as well as the mandatory use of electronic systems through LPSE and SIRUP. However, implementation in the regions, including in Luwu Regency, is often partial. This gap between national policy and local practice requires in-depth examination.

Thus, research on the Government Transparency Model in Procurement of Goods and Services in Luwu Regency is crucial. This research aims not only to identify the extent of transparency but also to formulate a model appropriate to the empirical context of Luwu Regency. This model is expected to serve as a basis for policy improvements, increase accountability in budget use, strengthen local supplier participation, and foster public trust in the local government.

METHODS

Design

This study uses a qualitative approach with a library research design to examine the transparency model of goods and services procurement in the Luwu Regency Government. This research is descriptive and analytical, namely describing and analyzing the concept of transparency based on the Government Transparency theory by Gregory A. Porumbescu et al. (2022) and related to the practice of government goods and services procurement based on national regulations.

Procedure

The research data was obtained through indirect observation, document review, and literature study. Indirect observation was conducted through information searches on the official website of the Luwu Regency LPSE, SiRUP, and Public information disclosure portal. Document reviews are conducted on laws and regulations related to procurement, such as Presidential Decree No. 16 of 2018 in conjunction with Presidential Decree No. 46, the Law on Public Information Transparency, as well as relevant regional policy documents and scientific literature. If necessary, this research may involve expert triangulation. through limited interviews with purposively selected key informants, such as procurement officers, internal auditors, or academics to strengthen the validity of data interpretation.

Data analysis used content analysis through the stages of data reduction, categorization, interpretation, and conclusion drawing. Data were reviewed based on four dimensions of transparency according to Porumbescu (2022), namely organizational actors, technology, management interventions, and stakeholder environment. Data validity was maintained through source triangulation, consistency checks between references, and academic peer review to

ensure the research results are accountable. The final results of this study are expected to produce a description of the transparency of goods and services procurement in Luwu Regency as well as a conceptual transparency model for academic and policy recommendations

RESULTS AND DISCUSSION

Management of Procurement of Goods and Services in Luwu Regency

In general, the procurement process of goods and services in the Luwu Regency Government has been running in accordance with the provisions of Presidential Regulation Number 16 of 2018 and its amendments, including Presidential Regulation Number 46. However, in its implementation there are still various dynamics and challenges at each stage that affect the effectiveness, efficiency, and level of transparency of the regional procurement system.

During the planning stage, the Luwu Regency Government has implemented needs identification, goods/services procurement, and budget preparation processes in accordance with national regulations. However, it was found that the needs identification process still tends to be top-down and not fully based on factual needs analysis in the field. Furthermore, the UKPBJ was not involved in the Budget Team, resulting in a coordination gap between planning and procurement implementation. This condition indicates that although formal compliance with regulations has been implemented, the substance of transparency and planning effectiveness still needs to be strengthened through synergy between organizational actors.

procedures for determining goods/services and packaging comply with the principles of efficiency and the prohibition on splitting packages, as stipulated in the presidential regulation. However, field practice shows a persistent tendency to split packages at the regional government agency (OPD) level to avoid open tenders. This phenomenon reflects administrative compliance that has not yet been fully accompanied by the internalization of the values of integrity and transparency.

As for Regarding budget availability, local governments have prepared indicative budgets through participatory planning mechanisms, but these are often disrupted by mid-year refocusing and reallocations. This leads to schedule changes and procurement delays. Coordination between the planning division, the Regional Personnel Agency (BKAD), and the Public Works and Services Unit (UKPBJ) still needs to be strengthened to ensure fiscal consistency in procurement implementation.

In the supplier selection stage, all selection methods, including open tenders, express tenders, direct procurement, and e-purchasing, have been implemented. However, field practice shows a dominance of direct procurement and direct appointment, with potential non-technical influences such as bureaucratic closeness. The use of e-purchasing and e-procurement has not been optimal due to limited technological understanding among regional government agencies (OPD) and a lack of qualified local suppliers.

In the implementation phase, the Luwu Regency Government has implemented various types of contracts according to the characteristics of the work, including lump-sum, unit price, combined, umbrella, and performance-based contracts. Contract implementation is carried out with a good level of regulatory compliance and demonstrates the application of the principles of efficiency and *value for money*. The use of e-Contracts integrated with SPSE and e-SIRUP demonstrates a commitment to procurement digitalization and transparency. However, technical constraints such as internet connection and limited human resource capacity remain major challenges.

In terms of budget efficiency, data from 2022 to 2024 shows an average spending efficiency of 4.95%. The highest efficiency occurred in large-value tender packages managed by the Public Works and Public Housing Agency, while non-tender procurement had a low efficiency rate due to its non-competitive nature. While this efficiency reflects optimal budget utilization, the sustainability aspects of digital transparency and public accountability still need to be

strengthened. Based on the research findings, the management of procurement of goods and services in the Luwu Regency Government is briefly as shown in the following table:

Table 1. Stages of goods/services procurement management for the Luwu Regency Government

Stages	Aspect	Empirical Findings
Planning	Identify needs	<ul style="list-style-type: none"> - The needs identification process is not yet fully based on comprehensive analysis. Procurement planning still relies on a <i>top-down approach</i>, resulting in some goods and services not meeting the actual needs of regional government agencies. The process follows the format of Presidential Regulation 16/2018, but does not yet meet the principles of effectiveness and efficiency mandated by the regulation. - The Head of the PBJ/UKPBJ Section has not been involved in the Regional Government Budget Team for the past three years. This has resulted in a lack of synchronization between planning and procurement processes and a failure to implement the principles of inter-unit coordination and integration as stipulated in Government Regulation 12/2019 and the LKPP guidelines.
	Determination of goods/service & packaging	Planning complies with Presidential Decree 16/2018 in conjunction with Regulation 46, but there are indications of package arrangement/splitting at the regional government agency (OPD) level to avoid tenders. This demonstrates an implicit violation of the principle of fair competition (Article 20 of Presidential Decree 16/2018), indicating that normative compliance has not been fully and ethically implemented.
	Budget availability	Budget refocusing and reallocation often alter procurement plans mid-year, causing delays in implementation and readjustment of the Budget Plan (RUP). In this case, local governments comply with fiscal policy changes without violating the law, but are less proactive in synchronizing their RUPs.
Announcement of RUP	Announcement of General Procurement Plan	The RUP has been announced through the LKPP's SIRUP app and the official regional government website, in accordance with Presidential Decree 46. However, the publication does not yet fully cover real-time package revisions.
Procurement Preparation	Determination of HPS	The HPS is calculated based on expertise and transparency. The HPS value is open and non-confidential. The Head of the PBJ ensures that the process complies with Presidential Regulation 12/2021 and Presidential Regulation 16/2018.
	Type of contract	Various types of contracts are used (Lump Sum, Unit Price, Combined, Umbrella, Cost Plus Fee, Performance-Based). This demonstrates compliance with regulations based on the work characteristics and contract value as stipulated in LKPP No. 12/2021.

	Provision of down payment and guarantee	The down payment is given proportionally according to the contract value, supporting the liquidity of small business actors in accordance with the provisions of guarantees and down payments according to Presidential Decree 16/2018 Articles 35-39.
Provider Selection Method	Construction Work/ Other Services	Of all these methods, direct procurement emerged as the most dominant method used by most regional government agencies. Field findings indicate that the supplier selection process is often influenced by bureaucratic and political ties , rather than solely based on technical competence. Technical evaluations and price negotiations are often conducted purely as formalities, and there are indications of package-fixing, which can lead to violations of competition ethics and transparency principles.
	Consulting services selection	The selection process is in accordance with the provisions, but local providers are less competitive due to minimal certification and knowledge of the e-catalog system, so they have not fulfilled the principle of equal business opportunities as mandated by Presidential Decree 16/2018 Article 5 letter f.
Procurement Implementation	Self-management	Types I and IV are the most dominant. Self-management is effective for community empowerment, but still faces challenges in inter-OPD coordination and limited technical competence.
	Procurement through providers	Tenders and non-tenders are implemented in accordance with Presidential Decree 46. Express tenders are being implemented to save time. E-purchasing is used for general goods (medical devices and materials).
	Tender/Selection Failed	The main causes are minimal provider participation, evaluation errors, incomplete documents, and allegations of corruption, collusion, and nepotism. The Working Group will follow up with re-tenders or selective direct appointments. The handling mechanism is in accordance with the provisions of the Act. Presidential Decree 16/2018 Article 51 however requires optimal integrity supervision.
	Contract execution	<ul style="list-style-type: none"> - The Luwu Regency Government has implemented an integrated e-Contract with SPSE and SIMDA. Budget availability verification is conducted electronically to prevent contracts without a budget basis. - Changes and adjustments to the contract are made based on technical justification (changes in volume, price fluctuations) and are stated in an addendum according to procedure. - The majority of projects were handed over on time. Delays were only caused by external factors such as weather and material supply. - Average budget efficiency was 7.12% (2022), 6.53% (2023), and 1.21% (2024). This efficiency demonstrates the application of healthy

		competition principles, despite a downward trend due to a decrease in the number of packages and project value.
--	--	---

Overall, it can be concluded that The implementation of procurement of goods and services in Luwu Regency has shown a positive direction towards transparent, accountable, and efficient governance , although it still requires structural reform and increased human resource capacity to strengthen integration between actors and the use of information technology as well as deepening understanding of regulations at the OPD level.

Government Transparency in Procurement of Goods and Services in Luwu Regency

The transparency of procurement of goods and services in the Luwu Regency Government in this study was analyzed using the meso-level Government Transparency theory from Porumbescu et al. (2022), which emphasizes openness through the synergy of organizational actors, information technology, managerial interventions, and the stakeholder environment to ensure accountable and participatory procurement information disclosure.

Transparency is one of the main principles of good governance. In the context of regional government administration, transparency is not only defined as the openness of information to the public, but also as an accountability mechanism that ensures that government decision-making processes are conducted honestly, fairly, and can be monitored by the public. According to Porumbescu et al. (2022), *government transparency* is the government's ability to provide public information that is open, accurate, accessible, and easily understood by the public to increase accountability and public trust in state institutions.

The theory of government transparency developed by Porumbescu et al. (2022) is highly relevant for application in the context of government procurement of goods and services (PBJ), particularly because procurement activities are vulnerable to corruption, collusion, and nepotism (KKN). Transparency in government procurement is crucial because it concerns the use of state/regional budgets, competition between business actors, the efficiency of public spending, and the integrity of government officials. Therefore, transparency is a crucial foundation for realizing the principles of fairness, effectiveness, efficiency, and accountability in the procurement process.

Porumbescu et al. (2022) position transparency within a meso-level framework, namely at the level of public organizations such as local governments. This approach views transparency as not only a matter of disclosing information to the public, but also how internal processes of government organizations are regulated to produce systemic and sustainable openness. Thus, transparency is viewed as the result of synergy between organizational factors, managerial policies, information technology, and stakeholder participation.

In the context of procurement of goods and services in the Luwu Regency Government, the application of this theory can be analyzed through four main dimensions:

First, the organizational actors dimension emphasizes the crucial role of procurement institutions and officials in ensuring information transparency. At the local government level, this includes the roles of the Goods/Services Procurement Work Unit (UKPBJ), Commitment Making Officer (PPK), Selection Working Group (Pokja), and Procurement Officer. Transparency can only be achieved if these actors consistently adhere to the standards for information collection, publication, and dissemination as stipulated in the Presidential Regulation on Government Procurement of Goods/Services.

Second, the technological dimension views transparency as the result of utilizing information technology as a means of publication and process transparency. In Indonesian government procurement, this technological aspect is realized through the use of electronic procurement systems (*e-procurement*), such as the General Procurement Planning Information System (SiRUP) and the Electronic Procurement Service (LPSE). In Luwu Regency, the use of LPSE

has become the primary instrument for tender transparency, from package announcements and selection documents to evaluation results and the determination of winners.

Third, the management interventions dimension emphasizes the importance of internal policies and managerial mechanisms in promoting transparency. Procurement transparency cannot be achieved automatically through the use of technology alone; it requires strengthening internal regulations, such as the implementation of standard operating procedures (SOPs), rules for publishing tender documents, and procurement transparency audit mechanisms. For example, the requirement to publish the Own Estimated Price (HPS), selection documents, and contract reports is a form of managerial intervention that encourages accountability.

Fourth, the stakeholder environment dimension emphasizes the importance of public participation in the transparency process. Transparency in procurement of goods and services will be effective if the public, business actors, local media, and independent oversight bodies can access and utilize the information. Therefore, *feedback mechanisms* such as a rebuttal period, a *whistleblowing system*, and joint monitoring are essential elements in implementing sustainable transparency.

Based on the analysis of the Government Transparency theory by Porumbescu et al. (2022), the research findings on the Luwu Regency Government are presented in the following table:

Table 2. Transparency of Procurement of Goods and Services from the Perspective of Porumbescu et al. (2022)

Dimensions Porumbescu et al. (2022)	Empirical Findings in Luwu Regency	Relationship Theory Porumbescu et al. (2022)	Theoretical and Practical Conclusions
Organizational Actors	Procurement human resources are not evenly distributed; only ±40% of ASN are PBJ certified; the roles of PA and KPA are often delegated without effective control; coordination between Working Groups and PPK is weak; workloads are high and expertise is minimal.	Porumbescu emphasized that transparency depends on the behavior, capacity, and values of organizational actors; weak actor capacity and coordination reduce organizational readiness in realizing trust-building transparency.	Transparency fails to function optimally if organizational actors lack integrity and adequate capacity. Administrative transparency does not transform into collaborative transparency. The Luwu government needs to fulfill the obligations stipulated in Presidential Regulation 46 concerning the action plan for fulfilling procurement management obligations, improving civil servant competency, and ensuring that human resource distribution is an indicator of regulatory compliance.
Technology	The SPSE and SIRUP systems have been implemented, but approximately 46% of procurement has not yet gone live; there are	In Porumbescu's theory, technology is <i>an enabler</i> , not a <i>guarantor</i> , of transparency; its effectiveness depends on data quality and equal access.	Technology-based transparency does not guarantee substantive transparency if it is not accompanied by consistent data use and transparency. The low number of SPSE views indicates a violation of the principle of public transparency (Law

	technical constraints, data synchronization, and low digital literacy in OPDs; some processes are still manual.		14/2008 and Presidential Decree 16/2018).
Management Interventions	There has been no consistent managerial intervention to ensure information transparency; procurement announcements have not been widespread and timely; and there has been no effective monitoring and evaluation of transparency compliance.	Porumbescu emphasizes the importance of active managerial intervention to bridge the gap between transparency values and bureaucratic practices; without proactive management, transparency is merely a formality.	Effective transparency requires leadership and an internal oversight system that encourages open and accountable behavior. The government needs to strengthen procurement SOPs, internal audits, and transparency evaluation mechanisms, as stipulated in Article 6, letter d, of Presidential Regulation 16/2018.
Stakeholder Environment	Public and private participation remains low; oversight by NGOs and APIPs is limited due to a shortage of human resources and minimal public literacy; collaboration between parties has not been effective.	Porumbescu emphasized the importance of multi-actor engagement in building collaborative transparency; stakeholder engagement strengthens <i>interactive transparency</i> .	Substantive transparency requires a robust and participatory external oversight ecosystem. This requires the implementation of the principle of public engagement, as outlined in Law 14/2008 and Presidential Regulation 46. Strengthening the role of the Public Apparatus Inspectorate (APIP), and public engagement are indicators of compliance with <i>open government principles</i> .

Thus, the Government Transparency theory according to Porumbescu et al. (2022) provides a strong conceptual framework for analyzing the transparency of goods and services procurement in the Luwu Regency Government. This theory is able to explain how transparency is understood not only as data openness, but also as a systematic process in procurement governance involving policies, technology, institutions, and public participation. Through the application of this theory, procurement transparency can be comprehensively assessed based on the extent to which local governments build open information systems, increase accountability for public spending, prevent administrative irregularities, and strengthen public trust in the procurement bureaucracy.

Overall, the condition of *Government Transparency* in the procurement of goods and services in the Luwu Regency Government is described as follows:

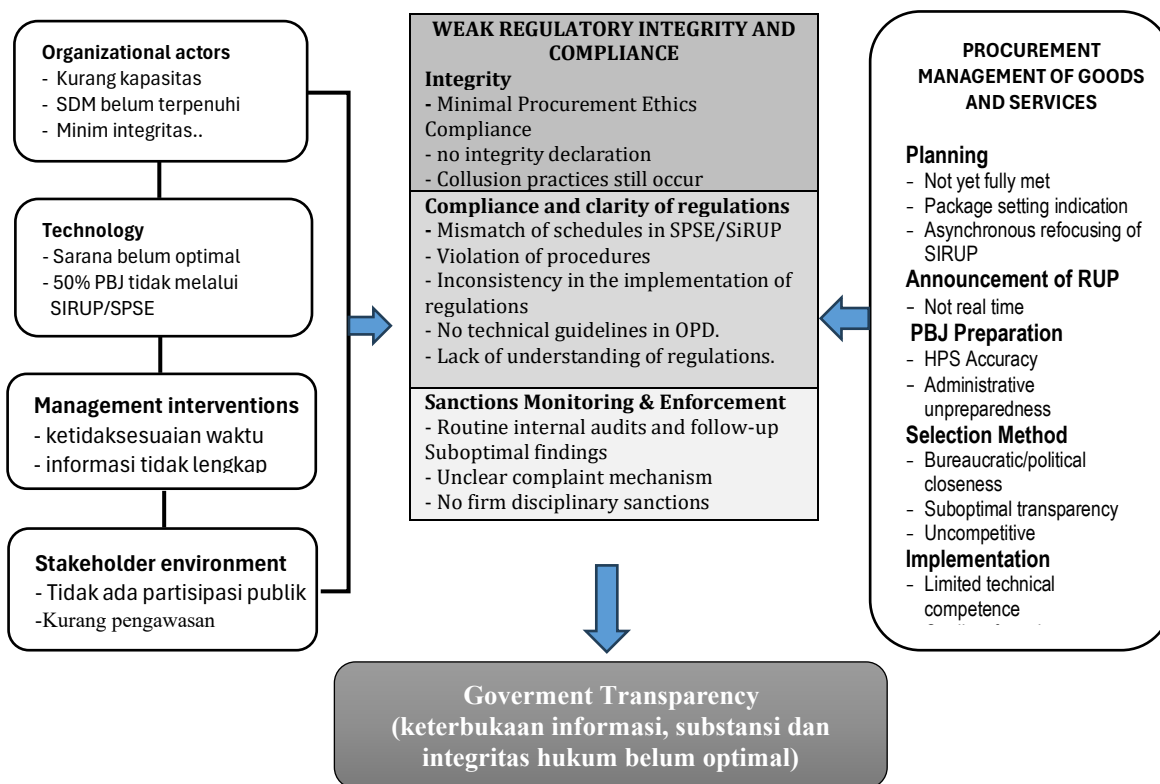


Figure 1. Existing Model of Government Transparency in PBJ in Luwu Regency

The Government Transparency Model for the procurement of goods and services in the Luwu Regency Government

In analyzing the transparency of goods and services procurement in the Luwu Regency Government, this study uses the *Government Transparency Theory* developed by Porumbescu et al. (2022). This model views government transparency from a meso perspective through four main dimensions: *organizational actors*, *technology*, *management interventions*, and the *stakeholder environment*. These four dimensions comprehensively explain how organizational capacity, the role of technology, managerial strategies, and stakeholder pressures influence public information disclosure in government processes, including the procurement of goods and services.

However, when applied to the context of Indonesian bureaucracy, particularly in regional procurement, this model has a fundamental weakness because it does not explicitly address the aspects of regulatory compliance and integrity in the implementation of transparency. In fact, various procurement monitoring reports issued by the Government Goods/Services Procurement Policy Agency (LKPP), the Supreme Audit Agency (BPK), and findings from Indonesia Corruption Watch (ICW) indicate that the main problems in procurement are not only technical and managerial issues, but also weak regulatory enforcement and low integrity of procurement implementers. Many irregularities such as tender engineering, collusion between suppliers, political intervention, conflicts of interest, and document manipulation arise not because of the absence of technological systems or transparency mechanisms, but due to low compliance with applicable procurement regulations.

Therefore, this study adds an important dimension, namely Regulatory Integrity (Regulatory Integrity and Compliance), to strengthen the Government Transparency model in the context of government procurement of goods and services. This dimension is defined as the level of regulatory clarity, procurement implementer compliance with legal provisions, the

effectiveness of internal oversight, and the consistency of enforcement of sanctions against violations, with the following indicators :

Table 3. Aspects in the Regulatory Integrity Dimension

Aspect	Explanation	Key Indicators (in the context of Luwu Regency)
1. Regulatory Clarity	Procurement regulations must be clear, consistent, and easy to understand for all procurement actors.	<ul style="list-style-type: none"> - Consistency in the implementation of Presidential Decree No. 16/2018 in conjunction with 46 - Availability of technical guidelines in OPD. - Level of understanding of regulations by PPK/Pokja.
2. Compliance Behavior	The level of compliance of procurement officials with applicable legal rules and procedures.	<ul style="list-style-type: none"> - Reporting level according to schedule in SPSE/SIRUP - Minimal procedural violations (split tenders, mark-ups, etc.). - Conformity to contract specifications and realization.
3. Internal Control Effectiveness	The effectiveness of the internal control system in preventing and detecting procurement irregularities.	<ul style="list-style-type: none"> - The Inspectorate's functions are running effectively. - Regular internal audits and findings are followed up. - Public complaints mechanisms are functioning.
4. Enforcement Consistency	Consistency in applying sanctions for procurement violations without political intervention or interests.	<ul style="list-style-type: none"> - Imposition of disciplinary sanctions in accordance with PP 94/2021. - Follow-up on the results of the BPK and LKPP audits. - There is no impunity for rule breakers.
5. Individual and Institutional Integrity (Ethical Integrity)	The moral commitment of individuals and institutions to maintaining honesty and avoiding conflicts of interest.	<ul style="list-style-type: none"> - Compliance with Procurement Ethics (Article 6 of Presidential Decree 16/2018). - Declaration of integrity by the committee and provider - Absence of collusion and conspiracy practices.

Regulatory integrity is a fundamental element in ensuring transparency that is not only administrative, but also substantive and fair. With this dimension, transparency in procurement is understood not only as information disclosure in the LPSE, but also as a form of legal accountability resulting from a clean procurement process, free from conflicts of interest, and in compliance with regulations based on Presidential Regulation No. 16 of 2018 in conjunction with Presidential Regulation No. 12 of 2021 and Presidential Instruction No. 2 of 2022.

The addition of this dimension is very relevant in the context of Luwu Regency, considering that procurement transparency still faces structural problems in the form of weak internal oversight mechanisms, low consistency in the application of sanctions for violations, and the continued emergence of *mark-up practices*, *split tenders*, and unfair business competition in the supplier selection process. Regulatory Integrity plays a role as a foundation for governance control, thus preventing deviations even though the e-procurement system has been implemented. Thus, the presence of this dimension strengthens the ability of the Porumbescu model to explain the factors causing low procurement transparency at the local government level, especially in this study in the Luwu Regency Government.

Furthermore, the *Regulatory Integrity dimension* aligns with the principles of good governance, which emphasize transparency, accountability, the rule of law, and bureaucratic

integrity (UNDP, 1997; World Bank, 2018). In the procurement of goods and services, regulatory integrity is key to ensuring that regulations are not merely administrative documents but are actually implemented in practice to ensure fairness in tender competitions, protection for providers, and efficient use of state funds. This is emphasized in Article 6 of Presidential Regulation 16/2018, which outlines procurement ethics, such as avoiding and preventing conflicts of interest, not abusing authority, and not engaging in collusion. Without regulatory integrity, transparency serves only as an administrative symbol that has no real impact on preventing irregularities and corruption in procurement.

Several national findings also indicate that the main problem in procurement is no longer simply limited technology or information, but rather weak law enforcement in the procurement process. The 2023 ICW report revealed that 68% of corruption cases in the goods and services procurement sector occurred due to abuse of authority and violations of legal procedures. Similarly, the Supreme Audit Agency (BPK) in its Summary of Semester Audit Results (IHPS) II 2022 noted numerous irregularities resulting from tender implementation that deviated from regulations, particularly *tender manipulation* and abuse of the *direct appointment mechanism*. These findings further strengthen the relevance of *the Regulatory Integrity dimension*, as the cause of low transparency in procurement is often not the absence of information, but rather the manipulation of information within a structured framework of legal violations.

In the context of the Luwu Regency Government, the urgency of *the Regulatory Integrity dimension* is increasingly strong considering that various indications of transparency and accountability problems in procurement are still found. Based on data from the General Procurement Planning Information System (SiRUP) and the Electronic Procurement Service (LPSE) of Luwu Regency, several procurement packages still experience problems such as discrepancies between contract specifications and realization, delays in the publication of tender documents, and allegations of close practices between providers and procurement officials. This indicates that although the procurement process is e-procurement-based, the integrity of the implementation of regulations and the effectiveness of internal supervision through the Regional Inspectorate are not optimal. Therefore, the *Regulatory Integrity dimension* functions as a theoretical variable that bridges the analysis between procedural transparency and substantive transparency in the procurement of goods and services.

Thus, the addition of *the Regulatory Integrity dimension* to Porumbescu et al.'s (2022) Government Transparency model not only enriches this study's theoretical analysis but also makes it more adaptable to the Indonesian bureaucratic context. This dimension strengthens the argument that transparency cannot stand alone without integrity and consistent rule enforcement. Therefore, this study integrates *Regulatory Integrity* as the fifth dimension in the transparency model, enabling the theoretical framework to provide a more realistic explanation of the dynamics of goods and services procurement governance in Luwu Regency.

the Regulatory Integrity dimension in procurement governance is also supported by a study by Koppell (2005) which explains that transparency without regulatory integrity will only result in *pseudo-transparency*, namely a condition where information is available but the decision-making process remains unaccountable. Furthermore, Fox (2007) distinguishes between *clear transparency* and *opaque transparency*, where effective transparency can only be achieved when accompanied by *compliance* and *regulatory enforcement*. This is in line with the view of Bovens (2010) who emphasized that transparency is only meaningful when accompanied by legal accountability mechanisms (*answerability* and *enforcement*).

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. The LKPP Procurement Integrity Strengthening Module (2023) even states that "integrity issues in procurement cannot be resolved solely through digitalization through e-procurement, but must be strengthened through an effective internal control system and consistent enforcement of

regulations." This demonstrates the urgency of integrating regulatory aspects into procurement transparency analysis.

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

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

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

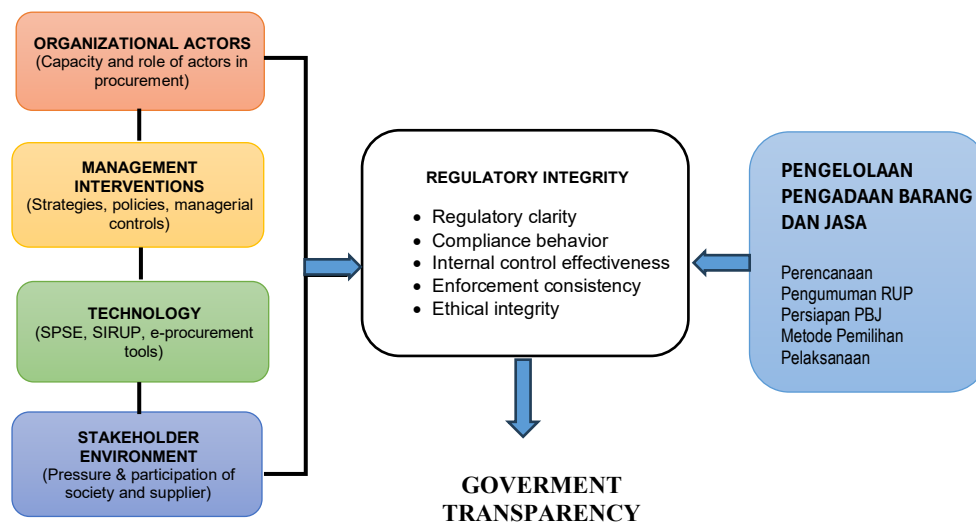


Figure 2. Image of the Model Recommendation for Government Transparency in Procurement of Goods/Services in Luwu Regency

The four main dimensions of Porumbescu et al. (2022) *organizational actors, technology, management interventions, and the stakeholder environment* remain the main pillars in establishing government transparency. The additional dimension of "Regulatory Integrity" serves as a normative and controlling foundation, ensuring these four dimensions operate within legal and ethical boundaries. In the context of Luwu Regency, Regulatory Integrity is the primary determinant because weaknesses lie in regulatory enforcement and oversight effectiveness, not in the availability of technological systems.

CONCLUSION

This study shows that transparency in procurement of goods and services in the Luwu Regency Government is not optimal, but has weaknesses and clear opportunities for improvement. In summary, the main findings show: (1) there are variations in the level of information disclosure between work units and procurement stages (planning, provider selection, implementation, and reporting), (2) the use of information technology (LPSE and digital documents) has not been fully integrated with internal governance mechanisms so that there are still gaps in access and accountability, (3) human resource capacity and organizational culture have not consistently supported transparency practices, and (4) the participation of external stakeholders (community, local providers, supervisory NGOs) is still limited and has not been utilized as an effective social control. Based on an analysis of the *Government Transparency model* developed by Greg Porumbescu et al. (2022), it can be concluded that the theory provides an important foundation for understanding government transparency at the organizational level through four main dimensions: *organizational actors*, *technology*, *management interventions*, and *the stakeholder environment*. These four dimensions explain how organizational capacity, information technology support, managerial strategies, and stakeholder pressure can influence information disclosure and public accountability within government bureaucracies.

However, this theory still has limitations when applied to the context of goods and services procurement in Indonesia, including in the Luwu Regency Government. The challenges of transparency in the procurement sector in Indonesia are not only technical and administrative, but also related to the integrity and consistency of rule enforcement. Therefore, this study adds an important dimension, namely Regulatory Integrity (Regulatory Integrity and Compliance), as a fifth dimension that complements Porumbescu's model. This dimension covers aspects of compliance with procurement regulations, the effectiveness of internal oversight, prevention of conflicts of interest, enforcement of procurement ethics, and the application of sanctions for violations. The integration of this new dimension emphasizes that transparency cannot be effective without the support of regulatory integrity and legal accountability. In the context of goods and services procurement in Luwu Regency, *Regulatory Integrity* is a fundamental element in ensuring that transparency encompasses not only procedural information disclosure through the LPSE system, but also substantive transparency that can prevent tender manipulation, collusion, and abuse of authority. Thus, the addition of this dimension strengthens the relevance of Government Transparency theory in the context of regional bureaucracy in Indonesia and provides a more realistic and comprehensive analytical framework for explaining the dynamics of procurement transparency. Overall, the addition of the *Regulatory Integrity dimension* to Porumbescu's transparency model is a significant theoretical contribution to public administration and procurement governance research, as well as being an important basis for formulating a procurement transparency model that is more suited to the needs of bureaucratic reform in Luwu Regency.

SUGGESTION

To improve transparency in procurement of goods and services in Luwu Regency, it is recommended that the local government transform its procurement governance from one based solely on regulatory compliance to one that emphasizes openness, collaboration, and integrity. First, policy intervention is needed. management through neutralizing internal policies in the form of the Regent's Regulation on Transparency in Procurement of Goods and Services, which mandates the publication of complete tender documents, including the Self-Estimated Price (HPS), bid evaluations, contracts, and progress reports. This policy must also be adopted so that the public can transparently follow the entire procurement cycle.

Second, in terms of organizational actors, transparency must be strengthened through open-based organizational human resource capacity building. UKPBJ must strengthen the principle of integrity through the implementation of open integrity pact, code of ethics transparency, as well as improving the quality of supervision by the APIP. The Regional

Inspectorate no longer functions solely as an administrative auditor, but also as a transparency auditor that assesses the level of openness of the procurement process.

Third, in terms of technology, the development of LPSE as a digital procurement platform must be directed towards becoming a public information portal that is easy to understand, responsive, and measurable. The Luwu Regency Government can develop a PBJ Transparency Dashboard, which contains real-time information on contract values, physical project progress, and a list of high-risk providers. Furthermore, the online complaints system must be strengthened with a whistleblowing mechanism, which protects the whistleblower.

Fourth, from the stakeholder environment aspect, the Luwu Regency Government needs to build a collaborative monitoring mechanism by forming a Regional Procurement Transparency Forum, involving civil society, academics, business actors, the media, and external oversight bodies. This forum allows for collaborative oversight of the tender process, thereby increasing public accountability and reducing the risk of fraud. Public participation can also be facilitated through public consultations in the preparation of the General Procurement Plan (RUP).

In addition to these four dimensions, *regulatory integrity* can strengthen the analysis of procurement transparency as part of Porumbescu et al.'s (2022) Government Transparency model. This dimension reflects the level of compliance with procurement regulations, the effectiveness of internal oversight, and the enforcement of sanctions as determinants of substantive transparency in the procurement process. The addition of this dimension is relevant in the context of the Luwu Regency Government, where transparency challenges relate not only to organizational or technological capacity but also to bureaucratic integrity and consistent regulatory implementation.

Further research is recommended to develop a model of transparency in procurement of goods and services by including an additional dimension, namely Regulatory Integrity, as a variable that strengthens the relationship between the main dimensions of Government Transparency proposed by Porumbescu et al. (2022), namely Organizational Actors, Technology, Management Interventions, and Stakeholder Environment.

Regulatory integrity refers to the consistency, clarity, enforcement, and freedom from conflicts of interest and manipulation in the procurement of goods and services. This dimension is crucial because good transparency is not solely determined by organizational actors, information technology, or stakeholder participation but is also significantly influenced by the quality of regulatory governance, which flows from the policy level to technical implementation.

By implementing these steps, the Luwu Regency Government not only complies with formal procurement regulations, but also realizes a procurement model with integrity and transparency in accordance with the principles of good governance

REFERENCES

- Badan Pemeriksa Keuangan Republik Indonesia. (2023). Ikhtisar hasil pemeriksaan semester II tahun 2023. Jakarta: BPK RI.
- Ball, C. (2009). What is transparency? *Public Integrity*, 11(4), 293–308. <https://doi.org/10.2753/PIN1099-9922110400>
- Bovens, M. (2010). Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism. *European Law Journal*, 13(4), 447–468.
- Fox, J. (2007). The uncertain relationship between transparency and accountability. *Development in Practice*, 17(4–5), 663–671. <https://doi.org/10.1080/09614520701469955>
- Hood, C. (2006). Transparency in historical perspective. In C. Hood & D. Heald (Eds.), *Transparency: The key to better governance?* (pp. 3–23). Oxford University Press.
- Inspektorat Kabupaten Luwu. (2023). Laporan hasil pengawasan penyelenggaraan pemerintah daerah Kabupaten Luwu tahun 2023. Belopa: Pemerintah Kabupaten Luwu.

- Koppell, J. G. S. (2005). Pathologies of Accountability: ICANN and the Challenge of Multiple Accountabilities Disorder. *Public Administration Review*, 65(1), 94–108.
- Layanan Pengadaan Secara Elektronik (LPSE) Kabupaten Luwu. (2023). Rekapitulasi paket pengadaan barang/jasa tahun 2023. Belopa: LPSE Luwu.
- LKPP (2022). Evaluasi Pelaksanaan Pengadaan Barang/Jasa Pemerintah Daerah Tahun 2022. Jakarta: Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah.
- LKPP (2023). Modul Penguatan Integritas Pengadaan Barang/Jasa Pemerintah. Jakarta: Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah.
- Meijer, A. (2013). Understanding the Complex Dynamics of Transparency. *Public Administration Review*, 73(3), 429–439.
- Porumbescu, G., Cucciniello, M., & Grimmelikhuijsen, S. (2022). Government Transparency: State of the Art and New Perspectives. *Public Administration Review*, 82(3), 1–14.
- Porumbescu, G. A. (2015). Linking transparency to trust in government and voice. *The American Review of Public Administration*, 45(5), 520–536. <https://doi.org/10.1177/0275074014564908>
- Porumbescu, G. A. (2017). Comparing the effects of e-government and social media use on trust in government: Evidence from Seoul, South Korea. *Public Management Review*, 19(8), 1185–1204. <https://doi.org/10.1080/14719037.2016.1209236>
- Porumbescu, G. A. (2020). Transparency research: Where do we go from here? *Public Administration Review*, 80(1), 18–28. <https://doi.org/10.1111/puar.13129>
- Rasul, S. (2019). E-Procurement, Good Governance, and Public Sector Accountability. *Public Procurement Review*, 4(2), 44–55.
- Republik Indonesia. Peraturan Presiden (Perpres) Nomor 16 Tahun 2018 tentang Pengadaan Barang/Jasa Pemerintah.
- Republik Indonesia. Peraturan Presiden (Perpres) Nomor 12 Tahun 2021 tentang Perubahan atas Perpres 16/2018.
- Republik Indonesia. Peraturan Pemerintah (PP) Nomor 94 Tahun 2021 tentang Disiplin Pegawai Negeri Sipil.
- Transparency International. (2022). Corruption perceptions index 2022. Transparency International Secretariat. <https://www.transparency.org/en/cpi/2022>
- Wicaksono, A., & Aminah, S. (2021). Determinants of Transparency in Public Procurement in Indonesian Local Government. *Jurnal Administrasi Publik*, 15(2), 201–215.