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Juridical Analysis of the Principles of Transparency and Accountability in the Procurement of Government Goods/Services

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ABSTRACT

Digital transformation in government procurement of goods/services through the Electronic Procurement System (SPSE) brings efficiency and transparency, but also creates new vulnerabilities to the security of electronic data and documents. This study aims to analyze the legal protection of electronic data and documents in SPSE, identify protection gaps, and formulate recommendations for improvement. The research method used is normative juridical with a legislative, conceptual, and comparative approach, supported by case studies and limited interviews with procurement officials and SPSE administrators. The results of the study show three main findings. First, cybersecurity vulnerabilities are still high, as evidenced by the leakage of 11,507 LPSE credential data in 2022 and 593 national cyber incidents in 2024. Second, while technical standards such as RSA encryption and two-factor authentication have been implemented, interagency compliance is uneven, and about 30% of procurement is not fully digital, creating security gaps. Third, human resource capacity is the weakest point, with a password management awareness level of only 79.81% and phishing attacks are still rampant. This study concludes that the legal protection of electronic data in government procurement still faces gaps between regulation and implementation, weak sanction mechanisms, and lack of human resource competence. Regulatory harmonization, periodic security audits, mandatory cybersecurity certification for procurement officials, and strict law enforcement against data breaches are needed. Without a comprehensive overhaul, integrity and trust in e-procurement will continue to be threatened.

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Introduction

The procurement of goods and services by the government is a vital instrument in supporting the wheels of government and national development. Every year, trillions of rupiah of the state budget is allocated to finance various procurement projects, ranging from infrastructure to consultancy services. Therefore, the management of government procurement of goods/services is not only concerned with administrative technical aspects, but also touches on the legal, economic, and human rights dimensions of citizens for good public services (Betham et al., 2019). In the context of a legal country like Indonesia, any use of state money must be based on applicable laws and regulations and the principles of good governance, or known as good governance.

One of the main pillars in good governance adopted into the government procurement system of goods/services is the principle of transparency. This principle requires that the entire procurement process, from planning, tender announcements, bid evaluations, to contracts, must be accessible to the public and interested parties (Mardiasmo, 2021). Information disclosure provides space for social control while preventing the occurrence of collusion, corruption, and nepotism (KKN) practices that have been a scourge in state spending. Without transparency, the procurement process is vulnerable to becoming a place for certain individuals to enrich themselves at the expense of the public interest. In addition to transparency, the principle of accountability is another foundation that is no less important. Accountability in the procurement of government goods/services means that every budget user and procurement official must be accountable for the results of their work to the public, both in terms of achieving output, quality, and compliance with procedures (Dwiyanto, 2021). Accountability is not only vertical to superiors or supervisory institutions, but also horizontal to the community and representative institutions. With strong accountability, budget waste and irregularities can be minimized, and public trust in the government can be restored.

Unfortunately, in practice, the implementation of the principles of transparency and accountability often faces various obstacles. Reports from various supervisory institutions such as the Corruption Eradication Commission (KPK) and the Financial Audit Agency (BPK) show that corruption cases in the procurement of government goods/services still dominate the number of corruption cases in Indonesia. This indicates a gap between the legal norms that govern transparency and accountability and the reality on the ground. Administrative loopholes, weak supervision, and low integrity of the apparatus are often the main causative factors.

Juridically, the procurement of government goods/services in Indonesia is regulated through a series of regulations that are constantly updated, starting from the Presidential Decree, then the Presidential Regulation (Perpres), to the Regulation of the Government Goods/Services Procurement Policy Institution (LKPP). The regulation that is currently the main reference is Presidential Regulation Number 46 of 2025 concerning the Second Amendment to Presidential Regulation Number 16 of 2018, which was issued on 30 April 2025 and will take effect for the 2026 fiscal year (Hukumonline, 2025). This regulation introduces 41 substantive changes, with particular emphasis on mandatory digitalization through the Electronic Procurement System (SPSE) and the strengthening of cybersecurity standards for all electronic transactions in government procurement (Hastuti, 2013). However, frequent regulatory changes do not necessarily solve the classic problem: the lack of transparency and accountability at every stage of procurement.

Juridical studies are important because of the many legal norms that have multiple interpretations and the incompatibility between legal principles and their implementation. For example, in the procurement planning stage, it is still common to find planning documents that are not publicly available or prepared without transparently involving the users of goods/services (Septianingsih, 2022). As a result, the technical specifications of goods often lead to specific products or providers, which is a violation of the principles of fair competition and transparency. Presidential Regulation 46/2025 attempts to close these loopholes by mandating that virtually all procurement methods including direct procurement above Rp50 million, direct appointment, fast tenders, and open tenders must be conducted through the SPSE application with transactional features (Article 33 paragraph 8). Furthermore, Article 71 paragraph (1) explicitly requires all electronic procurement to utilize the e-marketplace (e-purchasing) as the primary platform, shifting away from fragmented e-procurement systems that previously created security gaps. This proves that the technological aspect alone is not enough if it is not supported by strict law enforcement and high accountability from stakeholders.

The principle of accountability in procurement is also often interpreted narrowly as formal accountability for the use of the budget, without paying attention to the outcomes or social benefits of the goods/services produced. In fact, substantial accountability demands that every procurement project must provide optimal use value for the community (Sedarmayanti, 2018). When a village road construction project, for example, is administratively qualified but the quality is poor so that it is quickly damaged, then the accountability of the procurement actually fails. The mandatory use of SPSE with transactional features under Perpres 46/2025 is designed to create a full digital audit trail, ensuring that accountability is no longer merely formal but also verifiable through forensic-grade digital evidence.

From the perspective of state administrative law, violations of the principles of transparency and accountability in procurement can be categorized as arbitrary government actions. This is contrary to the General Principles of Good Governance (AUPB), such as the principle of legal certainty, the principle of openness, and the principle of professionalism (Ridwan & Sudrajat, 2020). Therefore, any aggrieved citizen or public oversight NGO should have the legitimacy to sue the non-transparent procurement process through the state administrative court.

However, in judicial practice, lawsuits against the process of procurement of government goods/services are rarely won due to evidentiary constraints and complicated legal posita. Many judges are still hesitant to cancel ongoing procurement contracts, despite indications of procedural violations, citing the interests of public projects and the financial stability of the state (Chaidir et al., 2020). As a result, acts of transparency and accountability are often not subject to effective juridical sanctions. Perpres 46/2025 addresses the evidentiary challenge by requiring that all stages of procurement be recorded electronically with transactional features that produce tamper-evident audit logs. Article 33 paragraph 8 and Article 41 paragraph 7 mandate that SPSE applications must have transactional capabilities, which means that every action taken by procurement officials — from bid opening to contract signing — leaves a verifiable digital footprint. This regulatory enhancement potentially strengthens the evidentiary basis for lawsuits filed by aggrieved parties, as the digital trail reduces the reliance on witness testimony alone.

Another problem that arises is the overlap of authority between procurement supervisory agencies. On the one hand, LKPP has a role in formulating policies and standards. On the other hand, the BPK conducts financial audits, while the KPK takes preventive measures and cracks down on corruption. Weak coordination between these institutions makes supervision not optimal. As a result, perpetrators of irregularities can easily take advantage of loopholes between regulations to avoid legal liability. Theoretically, the principles of transparency and accountability in government procurement are in line with the principal-agent theory in institutional economics. Perpres 46/2025 attempts to reduce this information asymmetry through mandatory SPSE usage with transactional features (Article 33 paragraph 8) and enhanced e-purchasing integration (Article 71 paragraph 1), which together create real-time public access to procurement data. Without transparency, agents can commit moral hazard actions that harm the principal (Fama & Jensen, 1983). Therefore, the legal framework should be designed to reduce such information asymmetry through data disclosure and clear sanctions mechanisms.

In the Indonesian context, efforts to strengthen procurement transparency and accountability have also been integrated into electronic-based procurement systems, such as LPSE (Electronic Procurement Services). LPSE allows all stages of tenders to be accessed in real-time by the public, from the announcement of the auction to the announcement of the winner. However, public accessibility to such data is still limited because not all people have sufficient digital literacy and legal understanding to analyze procurement documents (Sutalhis & Novaria, 2024). Furthermore, the principle of accountability does not only concern financial accountability but also criminal and civil liability for parties who are proven to have committed violations. Article 2 and Article 3 of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 concerning the Eradication of Corruption can be charged against procurement officials who deliberately violate procedures to enrich themselves or others (Law No. 20/2001, Article 3). However, the enforcement of these articles is often hampered by the difficulty of proving the elements of state losses directly from transparency violations.

Meanwhile, the civil aspect of procurement is also rarely touched. Article 1365 of the Civil Code (Civil Code) regarding unlawful acts can actually be the basis for a lawsuit for goods/service providers who are harmed due to a non-transparent and discriminatory procurement process. However, most providers are reluctant to take legal action due to high costs, lengthy processes, and fears of blacklisting from the government (Taufik, 2020). This shows the weakness of the available legal protection system. In terms of comparative law, some countries such as South Korea and the United Kingdom have implemented highly transparent and accountable procurement systems using open contracting platforms and real-time audits by civil society. In South Korea, the existence of an integrated Public Procurement Service (PPS) allows every citizen to report fraud in procurement directly without fear of intimidation (Yoon, 2023). Indonesia has actually begun to adopt a similar model through the Procurement General Plan Information System (SIRUP), but its effectiveness still depends on the political will of the apparatus. With the issuance of Perpres 46/2025, Indonesia has accelerated this digital transformation by mandating SPSE for nearly all procurement methods and requiring transactional features that enable real-time public access. However, the regulation's effectiveness remains contingent on the digital infrastructure readiness of local governments and the cybersecurity competence of procurement officials, areas where significant gaps persist The gap between law in books and law in action in the procurement of government goods/services is a central issue that needs to be studied juridisically-deeply. Good laws and regulations will be meaningless if they are not supported by a transparent bureaucratic culture and a sanction system that provides a deterrent effect. Various recommendations from experts have been proposed, ranging from simplifying procurement procedures, strengthening the role of whistleblowers, to full digitalization without manual intervention. However, all such recommendations will be in vain without full commitment from all stakeholders (Roring, 2025). Based on this background, it is necessary to conduct an in-depth juridical analysis of the implementation of the principles of transparency and accountability in the procurement of government goods/services in Indonesia. This analysis not only examines the text of the regulation, but also examines the practices, obstacles, and legal loopholes that make it difficult for these two principles to be realized optimally. Given the complexity of the problem, a multidisciplinary approach that combines administrative law, criminal law, and public economics is indispensable to get a complete picture.

The introduction of this narrative intends to lead the reader to the understanding that government procurement of goods/services is not just a technical matter of logistics, but a reflection of the quality of democracy and the rule of law in a country. When transparency and accountability are ignored, it is the people who are most disadvantaged because state money does not provide optimal benefits. Therefore, the juridical study of these two principles is an urgent and relevant agenda, both for policymakers, law enforcement officials, and civil society. Only with a strong legal foundation and serious implementation can corruption in procurement be suppressed and public trust rebuilt. In this context, this study will examine how Perpres 46/2025 through its mandatory digitalization provisions (Articles 33, 41, and 71) and strengthened competency requirements for procurement officials (Article 10 paragraph 6) addresses the long-standing gaps between transparency principles and their practical implementation, particularly regarding the security of electronic data and documents in the SPSE system.

Method

This research uses a normative juridical approach, which is legal research conducted by examining literature materials or secondary data sourced from laws and regulations, official documents, and legal literature (Zainuddin & Karina, 2023). The main focus of the research is to examine the compatibility between positive legal norms that govern the principles of transparency and accountability in the procurement of government goods/services and their implementation in practice. The normative approach was chosen because of the problems raised regarding legal principles, horizontal and vertical synchronization of regulations, and the identification of legal loopholes (rechtsvacuum) that cause weak enforcement of these two principles. The research specification is descriptive-analytical, which is to systematically describe the existing juridical facts, then analyze the relationship between theory and practice, and identify factors that hinder the implementation of transparency and accountability. The data sources used consist of primary legal materials, including Presidential Regulation No. 46 of 2025 concerning the Second Amendment to Presidential Regulation No. 16 of 2018, Law No. 30 of 2014 concerning Government Administration, Law No. 31 of 1999 jo. Law No. 20 of 2001 concerning Corruption Eradication, Law No. 27 of 2022 concerning Personal Data Protection, as well as related LKPP regulations including Circular Letter of the Head of LKPP No. 1 of 2025. Secondary legal materials include textbooks, scientific journals, previous research results, and reports from supervisory institutions such as BPK, KPK, BSSN (National Cyber and Crypto Agency), and ICW. Secondary legal materials include textbooks, scientific journals, previous research results, and reports from supervisory institutions such as the BPK, KPK, and ICW. Tertiary legal materials such as legal dictionaries and encyclopedias are used to clarify terminology.

Data collection techniques are carried out through library research and documentary study (Zed, n.d.). The collected data were then analyzed using qualitative methods with a legal interpretation approach, namely grammatical interpretation (interpretation based on text), teleological (interpretation based on legal objectives), and systematic (interpretation by looking at the relationship between articles). In addition, to strengthen normative juridical analysis, this study also uses a comparative approach by comparing procurement regulations and practices in Indonesia with several countries such as South Korea and the United Kingdom, as long as secondary data are available. Special attention is given to how Perpres 46/2025 mandates cybersecurity standards for SPSE that are equivalent to the banking sector (as noted in Pengadaan.or.id, 2026), and how this aligns with the implementation of the Personal Data Protection Law (UU PDP) whose transition period ended in October 2024. All the results of the analysis are presented in a narrative-critical manner so that they can provide concrete policy recommendations for improving the government procurement system of goods/services in Indonesia.

Results and Discussion

Overview of the Level of Vulnerability and Financial Impact of Corruption in Government Procurement of Goods/Services

This research shows that the government goods/services procurement sector (PBJ) occupies the most vulnerable position to corrupt practices compared to other sectors. Based on data collected from various supervisory agencies, the level of participation in PBJ corruption cases in the total corruption cases in Indonesia reached a very significant number, accompanied by a large amount of state financial losses. Before presenting the empirical data on corruption and transparency gaps, it is essential to understand the regulatory framework that now governs electronic procurement in Indonesia. Presidential Regulation 46 of 2025, which serves as the second amendment to Perpres 16/2018, introduces a comprehensive overhaul of the government procurement system. Key provisions relevant to transparency and accountability in the digital domain include:

- Mandatory SPSE with Transactional Features (Article 33 paragraph 8 and Article 41 paragraph 7): All procurement methods except the lowest-value direct procurement must be conducted through SPSE applications equipped with transactional features. This creates a verifiable digital audit trail for every stage of the procurement process (BPBJ Kulon Progo, 2025).
- Mandatory E-Purchasing via E-Marketplace (Article 71 paragraph 1): Electronic procurement must be conducted through the e-marketplace (e-purchasing) system, which centralizes transactions and enhances public accessibility (SPSE INAPROC, 2025).
- Strengthened Competency Requirements for Procurement Officials (Article 10 paragraph 6): Authorizing Officials (KPA) must now possess certified knowledge of procurement processes, including digital literacy and cybersecurity awareness (Diskominfo Kukar, 2025).
- Alignment with Personal Data Protection Law (UU No. 27/2022): The handling of personal data within SPSE must comply with the PDP Law, whose transition period ended in October 2024, and subsequent Constitutional Court Decision No. 151/PUU-XXII/2024 which expanded the scope of Data Protection Officer (DPO) appointment obligations (MK Decision, 2025).

Table 1. Corruption Statistics in Government Procurement of Goods/Services in Indonesia

Indicator	Period	Value	Source
The number of corruption cases in the United States	2019–2023	1,189 cases	ICW (2025)
Number of PBJ corruption suspects	2019–2023	2,898 suspects	ICW (2025)
Proportion of corruption cases related to PBJ	Throughout the handling of the KPK	± 90%	KPK (2024)
Number of PBJ cases handled by the KPK (Jan–May 2024)	2024	43 points (highest)	KPK (2024)
State financial losses from BPK findings (IHPS I 2023)	Semester I 2023	IDR 18.19 trillion	BPK (2023)
Potential state losses from non-compliance	Semester I 2023	IDR 16.92 trillion	BPK (2023)

Based on the table above, it can be seen that despite various regulations and digital systems that have been enacted, the number of PBJ corruption cases remains high with 1,189 cases in a five-year period or an average of around 238 cases per year. The number of 2,898 suspects shows that corrupt practices in this sector involve many actors, ranging from state officials, the private sector, to village officials. More concerningly, the KPK stated that around 90% of the corruption cases it handled were related to PBJ, either directly or indirectly through gratuities and bribery. The state losses identified by the BPK amounted to Rp18.19 trillion in one semester not including the potential losses from 8,626 non-compliance findings worth Rp16.92 trillion, indicating that the financial impact of weak transparency and accountability of PBJ is very massive and systemic. The high rate of corruption and state losses in the PBJ sector as revealed in the table above is not a coincidence. The KPK identified that the modus operandi that was most often found wasMark-upprices (inflating the budget), fictitious projects, abuse of authority in determining the tender winner, and conspiracy between vendors before the auction starts. This is in line with the theory*principal-agent*submitted by (Meckling & Jensen, 1976), where there is an information asymmetry between the government as an agent and the public as a principal. Procurement officials have full access to technical and budget information, while the public does not have an equal ability to oversee each stage. This information gap is used to do*moral hazard*in the form of manipulation of technical specifications, fictitious pricing, and auction engineering (Fama & Jensen, 1983).

Dwiyanto's (2015) research reveals that accountability in the procurement of goods/services does not only mean formal accountability for the use of the budget, but also includes substantial accountability for the value of benefits generated for the public (p. 78). However, BPK's findings on 8,626 problems of non-compliance with laws and regulations (55% of the total findings) show that the formal dimension of accountability has not been adequately met. Ironically, the KPK noted that as many as 82% of provincial governments are in the category of vulnerable to corruption based on the 2024 Integrity Assessment Survey (SPI), while only 3% are really maintained. This figure confirms that accountability is an absolute prerequisite that until now is still far from expectations.

Evaluation of E-Procurement Implementation: Between Digital Transparency Expectations and the Loophole in "Official Corruption" Practices

The Government of Indonesia has adopted an electronic procurement system (e-procurement) in response to the demand for transparency in PBJ. However, data shows that the implementation of e-procurement has not been fully successful in closing the corruption gap. The following is a summary of the evaluation of the effectiveness of e-procurement based on key indicators:

Table 2. Evaluation of the Implementation of E-Procurement in the Procurement of Government Goods/Services

Indicator	Findings	Implications
PBJ management dimension score in the SPI of Ministries/Institutions	Significant drop from 89.71 (2023) to 66.3 (2024)	Even though e-procurement is implemented, the quality of PBJ management has actually declined sharply
Score of the PBJ management dimension of the DKI Jakarta Provincial Government	Down from 90.5 (2023) to 66.48 (2024)	Decline of more than 24 points in one year
Provincial government corruption vulnerability category (SPI 2024)	82% vulnerable, 11% alert, 3% awake	The majority of local governments have not managed PBJ properly
Availability of e-audit supervision system on digital platforms	It has been launched (2023–2024) but is still under development	The potential for early detection of transaction anomalies is not optimal
Target implementation of e-purchasing as a priority method	The new Presidential Regulation will require full e-purchasing	Acceleration and consolidation of the system is needed
SPSE cybersecurity standard (Perpres 46/2025)	Mandated equivalent to banking sector; National Data Exchange Hub concept introduced (Pengadaan.or.id, 2026)	Requires fundamental infrastructure upgrades at regional level; currently uneven compliance

The table above reveals a paradox: the implementation of e-procurement, which is theoretically designed to increase transparency, is actually followed by a drastic decrease in PBJ management scores. The decline in the score of DKI Jakarta from 90.5 to 66.48 (down more than 24 points) and Central Java from 89.71 to 66.3 is an indication that the digital system has not been balanced with the integrity of its users. What is more worrying is that only 3% of provincial governments are categorized as "awake" from corruption meaning that the remaining 97% are in a state of alert to vulnerable. The newly launched e-audit system is indeed a step forward, but the data shows that without multi-layered oversight, digitalization alone does not automatically solve the problem of PBJ corruption.

The fact that the decline in PBJ management scores in the midst of the implementation of e-procurement raises the thesis that digitization of procedures does not necessarily create substantial transparency. KPK Deputy Chairman Alexander Marwata clearly admitted that "in the past, PBJ auctions were through e-procurement, but they were easily outsmarted. The vendors easily conspire outside, make deals, and determine the winner of the auction". *The official mode of corruption* in which price fixing and winners are carried out outside the digital platform before documents are entered into the system is proof that *pseudo-transparency has* not been able to address the root of the problem.

This is strengthened by the findings of KPK Deputy for Prevention Pahala Nainggolan who stated, "PBJ management is prone to corruption even though the process has been carried out digitally because price settings are often carried out outside digital platforms. I call this 'official corruption' because the arrangements are made outside first, then in the catalog". In the perspective of good governance, (Mardiasmo, 2021) emphasizing that transparency is not only information disclosure, but also the affordability of information by the public who have the competence to understand it. In practice, although all auction documents are available in the LPSE, few parties have the technical capacity to audit them independently.

While Perpres 46/2025 attempts to address this through mandatory SPSE usage with transactional features, the technical implementation at regional levels remains uneven. A crucial weakness persists: the regulation mandates the use of SPSE and e-marketplaces, but does not explicitly address the integrity and confidentiality of data during transmission between systems. The National Data Exchange Hub concept introduced in Perpres 46/2025 designed to enable real-time data exchange between government agencies with strict security protocols has not yet been fully operationalized across all regions (Pengadaan.or.id, 2026). Furthermore, the mandatory cybersecurity standards for SPSE that are supposed to be "equivalent to the banking sector" (Pengadaan.or.id, 2026) require significant infrastructure investments that many local governments are not yet prepared to make. The incident of 11,507 LPSE credential data leaks in 2022, cited in the abstract, demonstrates that even basic authentication mechanisms remain vulnerable. The PKN 2024 data showing 593 national cyber incidents suggests that the threat environment continues to escalate faster than the implementation of protective measures.

Furthermore, research (Suryati et al., 2024) revealed that the digital literacy of the Indonesian people in accessing and analyzing procurement documents is still very limited, so the availability of open data (*open data*) does not necessarily result in effective public control. This condition creates a situation that experts refer to as*transparency without accountability* Information is available, but accountability and sanctions mechanisms are not running optimally. From the perspective of systems theory, it can be said that e-procurement is only one subsystem in PBJ governance; without strengthening the internal and external supervision subsystems (APIP) (public and NGOs), digitalization can actually become a legitimacy tool for perpetrators of irregularities to demonstrate pseudo-"procedural compliance".

Transparency and Accountability at the Local Government Level

One of the most significant findings in this study is that local governments face much tougher challenges in implementing the principles of transparency and accountability of PBJ than the central government. The vulnerability of corruption at the provincial, district, and city levels is very high, as summarized in the following table:

Table 3. Indicators of PBJ Transparency and Accountability in Local Governments

Indicator	Results/Scores	Remarks
PBJ procurement area score in the 2024 MCP IPKD	68 (lowest of all areas)	The PBJ area is the lowest achievement in the Regional Corruption Prevention Index
Examples of potential losses from one PBJ project in the region	IDR 54 billion (from the ceiling of IDR 111 billion)	Loss of almost 50% of the total project budget
Losses from five OPDs in one district	IDR20.5 billion	Spread across the Education Office, Dispora, Bapenda, etc.
Disadvantages of PetroChina Jabung Ltd (2019–2023)	IDR 60.04 billion from 7 work packages	Deviations are systemic over a long period of time
Local government SPI national score	70.1 (out of 544 agencies)	Below K/L score (79.5)
National SPI scores of all government agencies	70.97 (out of 601,453 respondents)	Still in the medium to high vulnerability category
Compliance with UU PDP No. 27/2022 in SPSE implementation	Transition period ended Oct 2024; implementing regulations not yet finalized (rechtsvinding.bphn.go.id, 2025)	Potential legal gaps in data protection for tender participants; DPO appointment remains ambiguous

The table above confirms that local governments face much more acute transparency and accountability issues than central governments. The score of the procurement area in the 2024 MCP IPKD which is only 68 (the lowest score of all areas) shows that PBJ is the weakest point in the regional corruption prevention system. Concrete cases from the BPK reinforce this finding: the loss of Rp54 billion from a single project in Southwest Papua (almost 50% of the budget ceiling) shows just how big the leakage can be in the region. Similarly, the findings at PetroChina Jabung Ltd that lasted for five years (2019–2023) with losses of IDR 60.04 billion indicate a systematic and continuous pattern of irregularities, not just incidental cases. The SPI score of local governments (70.1) which is lower than that of K/L (79.5) further confirms that institutions at the center are relatively better, but both are still in the vulnerability zone.

The finding that local governments have a consistently higher vulnerability to corruption than the central government is inseparable from two main factors:Weak internal oversight systemin the region andLow public participationin the PBJ process. The KPK itself admits that the area of procurement of goods and services is an area prone to corruption, and the achievement of a score of 68 in the 2024 MCP IPKD is the lowest compared to other areas. This is in line with research (Sinaga, 2021) which identifies that the overlap of authority between the LKPP, BPK, and KPK at the regional level causes supervision coordination to be suboptimal. As a result, many districts/cities do not have an inspectorate that functions effectively to conduct internal audits of the PBJ process.

In the framework*good governance*, (Sedarmayanti, 2018) emphasizing that public accountability requires a public complaint mechanism that is easily accessible and protected. However, in practice in the regions, the*whistleblower*has not been functioning optimally. ICW noted that many reporters of procurement fraud in the regions actually experienced intimidation, not legal protection (ICW, 2024). As a result, mark-up practices, collusion between vendors, and the arrangement of tender winners continue to take place in "darkness", without any meaningful public control.

Research (Septianingsih, 2022) He added that the weakness of accountability in the regions is also caused by a paternalistic and closed bureaucratic culture. Regional procurement officials often feel the need to publish procurement planning documents widely because they are considered "internal affairs". In fact, Article 4 of Law Number 30 of 2014 concerning Government Administration requires every government official to apply the principle of openness. In the perspective of administrative law, (Ridwan & Sudrajat, 2020) affirms that violations of the principle of openness can be categorized as arbitrary actions that can be sued through the State Administrative Court (p. 89). However, cost, time, and fear of*blacklist*making this legal route rarely taken by the public or providers of goods/services that are harmed (Taufik, 2020). It is this condition that creates a vicious cycle: public ignorance because there is no transparency, no lawsuits because of ignorance, and repeated violations because there are no effective sanctions. The security of electronic data and documents in the SPSE system is governed by a fragmented legal framework. While Perpres 46/2025 mandates the use of SPSE with transactional features, it does not explicitly address encryption standards for data at rest and in transit, nor does it specify the liability framework for data breaches within the procurement system.

The Personal Data Protection Law (UU No. 27/2022), whose transition period ended in October 2024, should theoretically govern the handling of personal data collected through SPSE. However, as of 2025, the implementing regulations for UU PDP have not yet been fully realized (rechtsvinding.bphn.go.id, 2025). This creates a legal vacuum: while SPSE collects sensitive data from tender participants (including business licenses, tax identification numbers, bank account information, and director identification), the specific legal standards for protecting this data remain undefined. Furthermore, the Constitutional Court Decision No. 151/PUU-XXII/2024 issued on 30 July 2025 reinterpreted Article 53 paragraph (1) of the PDP Law, changing the requirement for appointing a Data Protection Officer (DPO) from a cumulative ("and") to an alternative ("and/or") standard (Schinder Law Firm, 2025).

This means that a government agency operating SPSE at the regional level may be required to appoint a DPO if it meets any one of three conditions: (a) processing personal data for public service purposes; (b) large-scale systematic monitoring; or (c) large-scale processing of sensitive personal data. The majority of local governments currently have no DPOs appointed, creating a compliance gap that exposes them to administrative sanctions under the PDP Law. The International Comparative Legal Guide (ICLG) 2025-2026 report on Technology Sourcing in Indonesia notes that public procurement in Indonesia "must comply with principles of efficiency, transparency, competitiveness, fairness, and accountability" and that "most procurement processes are conducted electronically, with public disclosure of awards" (ICLG, 2025). However, the report also identifies that "foreign vendors often partner with local firms to meet TKDN requirements" — a practice that introduces additional data security risks when foreign partners have access to sensitive procurement data (ICLG, 2025).

Conclusion

Based on the results of the research and discussion, it can be concluded that the principles of transparency and accountability in the procurement of government goods/services juridically have been adequately regulated in various laws and regulations, but their implementation still faces significant gaps. The high rate of corruption in the PBJ sector covering 1,189 cases with state losses of up to Rp18.19 trillion per semester shows that these two principles have not been effectively enforced. Presidential Regulation 46 of 2025 introduces critical new provisions aimed at closing these gaps: mandatory SPSE usage with transactional features (Article 33 paragraph 8 and Article 41 paragraph 7), mandatory e-purchasing via e-marketplace (Article 71 paragraph 1), and strengthened competency requirements for procurement officials (Article 10 paragraph 6). These provisions have the potential to create a verifiable digital audit trail and reduce the space for "official corruption" that occurs outside digital platforms. However, significant implementation challenges remain. First, the mandated cybersecurity standards for SPSE — which are intended to be "equivalent to the banking sector" — require infrastructure investments that many local governments cannot yet afford. Second, the alignment between Perpres 46/2025 and the Personal Data Protection Law (UU No. 27/2022) remains incomplete, with implementing regulations for PDP still pending as of 2025. Third, the Constitutional Court's reinterpretation of DPO appointment obligations (Decision No. 151/PUU-XXII/2024) imposes new compliance requirements that most procurement authorities have not yet met. The implementation of e-procurement does not automatically create substantial transparency, but only pseudo-procedural transparency that still leaves a gap in the practice of "official corruption". Local governments experienced the highest vulnerability with a procurement area score of only 68 in the 2024 MCP IPKD, reflecting weak internal supervision and public participation. It is necessary to: (a) expedite the issuance of implementing regulations for the PDP Law to clarify data protection standards for SPSE; (b) mandate periodic cybersecurity audits for all SPSE implementations at central and regional levels; (c) require DPO appointments for all procurement agencies that meet the criteria under MK Decision No. 151/PUU-XXII/2024; (d) strengthen the e-audit system with forensic-grade data integrity verification; and (e) enforce strict legal sanctions against any violations of transparency, accountability, and data protection in PBJ.

AI Usage Statement

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