



The role of e-procurement in promoting government transparency: Lessons from Surabaya

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ABSTRACT

Background: This study examines accountability and transparency in the public procurement process, focusing on Surabaya, the first city to implement e-procurement reform. E-procurement leverages the latest information technology to improve procurement efficiency and transparency. **Methods:** A descriptive qualitative approach was used, using purposive sampling to gather in-depth insights from critical informants who thoroughly understood the research focus. Data were collected from various entities, including the Surabaya City Electronic Procurement Service (LPSE), the City Procurement Unit (ULP), and related public works and private auction companies. **Findings:** The implementation of e-procurement in Surabaya has succeeded in building an accountable and transparent system. This system has improved the procurement committee's ability to justify and report the entire procurement process vertically to higher authorities and horizontally to the public. Despite this progress, some suppliers still engage in fraudulent practices, highlighting the need for continued vigilance and commitment. **Conclusions:** Although e-procurement has significantly improved accountability and transparency in the procurement process in Surabaya, the committee and suppliers need to uphold strong ethical standards to prevent fraud. The e-procurement system alone is not enough. This system must be supported by solid law enforcement and a commitment to integrity to fully realize its potential in creating a fair procurement environment. **Novelty/Originality of this study:** This study comprehensively evaluates e-procurement implementation in Surabaya, revealing improvements in accountability and transparency and remaining challenges. The findings offer an applicable model for other cities in Indonesia and developing countries to optimize public e-procurement systems.

KEYWORDS: accountability; e-procurement; procurement of goods and services; transparency.

1. Introduction

Bureaucracy is the cornerstone of governance, and it has become the focus of reform in this era. The current state of government is deemed suboptimal due to the lack of effective governance as envisioned. Various issues stem from the low performance of the bureaucracy in responding to social changes. The dynamic and ever-changing society demands that the government quickly adapt. Moreover, the rapid advancement of science and technology has not yet been matched by the capabilities of the bureaucratic apparatus. Consequently, the desire to transform towards a better bureaucracy has long been a topic of discussion.

Gruber emphasizes that a democratic government is one that is based on "control of government by the governed" (Thoha, 2005). Therefore, to improve the existing

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governmental system, the government has begun to consider fundamental changes to its structure. These fundamental changes include shifting from a centralistic to a decentralistic paradigm, from authoritarian to egalitarian and democratic, from state sovereignty to popular sovereignty, from large organizations to leaner ones, from an approach that emphasizes rowing (doing everything by itself) to steering (restricting itself to directing, controlling, and setting policies), and from a state power orientation to one focused on competence and market roles (Thoha, 2005). This transformation must be accompanied by changes in personnel management in Indonesia to become more flexible and adapt to current changes, making these changes the key to achieving good governance.

Good governance has been implemented in many countries. It initially emerged due to various problems faced by governments, such as unemployment, lack of job opportunities, widespread practices of corruption, collusion, and nepotism (KKN), and various other violations, especially those related to human rights (HAM). These issues prompted calls from various sectors, particularly governmental agencies and institutions, to adopt strategies for transitioning towards good governance. International organizations such as the OECD and the World Bank define good governance as the conduct of robust and responsible development management that aligns with democracy and efficient markets, avoids the misallocation of scarce investment funds, prevents both political and administrative corruption, maintains budgetary discipline, and creates legal and political frameworks that foster entrepreneurial activities (LAN, 2008).

The trust crisis faced by the government is due to its inability to account for all its activities to the public, resulting in the public being unaware of government activities and the expenditure of funds for these activities. The low level of accountability within the government needs to be reformed, especially considering the advancements in globalization that can be utilized as supporting facilities. In other words, government accountability can be assessed by the availability of reliable information from the government when the public needs it. Kumorotomo (2005) explains that public bureaucracy accountability will be crucial for the direction of democratic development in Indonesia. Public bureaucracy accountability plays a vital role in achieving a people-oriented government. This is emphasized in Law Number 32 of 2004 on Regional Government, which outlines nine general principles of state administration, including (a) the principle of legal certainty; (b) the principle of orderly state administration; (c) the principle of public interest; (d) the principle of transparency; (e) the principle of proportionality; (f) the principle of professionalism; (g) the principle of accountability; (h) the principle of efficiency; and (i) the principle of effectiveness. Referring to these principles, the importance of accountability in governance is evident. The Oxford Advanced Learner's Dictionary states that accountability is "...required or expected to give an explanation for one's actions" (Sedarmayanti, 2003). In other words, accountability is assessed by how well the government can meet the demands of the people. So far, there are still many bureaucratic officials who are not optimal in performing their main duties and functions in serving the public, resulting in the public not having an adequate role in controlling government performance. Additionally, the lack of access for the public to obtain information is also a constraint.

The principles for achieving good governance, according to UNDP, include participation, rule of law, transparency, responsiveness, equity, effectiveness and efficiency, accountability, and strategic vision (LAN, 2008). Based on these eight principles, the government can realize its aspiration towards good governance to create a good and people-oriented administration. These eight principles underpin the establishment of good governance, one of which is the realization of an accountable and transparent government.

Andrianto (2007) outlines the characteristics of an accountable government, which include: (1) the ability to provide transparent, prompt, and accurate information on government administration to the public; (2) the ability to deliver satisfactory services to the public; (3) the ability to explain and account for every public policy proportionally; (4) the ability to create opportunities for public involvement in the government development process; and (5) the provision of means for the public to evaluate government performance.

An accountable and transparent government can be assessed through accountability for various activity reports, financial and budget reports, as well as performance reports. If all these criteria are met, an accountable government will be realized. Public bureaucracy accountability is indeed a key benchmark in systemic changes, especially concerning the state budget. Considering that most civil service activities and expenditures are funded by the State Budget (APBN), which must be reported at the end of each year. Besides accountability, transparency is also essential for achieving good governance. Good public bureaucracy accountability and transparency will improve the government's image in the eyes of its citizens. The government's low commitment to enhancing accountability and transparency levels has led to a crisis of public trust. Currently, accountability and transparency are being vigorously pursued by all levels of public bureaucracy to restore public trust. Transparency, alongside accountability, is crucial for establishing good governance. Transparency often becomes a significant barrier that causes a decline in public trust in the government. Over 20 years ago, the "Economic Sage" Soemitro Djojohadikusumo estimated a 30-50 percent leakage in the State Budget due to corruption, collusion, and nepotism practices. This leakage occurred in government procurement (Andrianto, 2007).

In addition to accountability, another crucial supporting aspect is transparency. The significant role of transparency is highly considered, as deviations within bureaucratic environments are often linked to a lack of transparency and accountability, particularly in budget management. A substantial portion of the state and regional budget (APBN/APBD) is allocated for tangible improvements through development initiatives. Large budgets for development activities often correlate with frequent misappropriations, such as budget inflations. The enactment of Law Number 32 of 2004 on Regional Government consistently regulates the financial balance management within each region. Article 1, paragraph 14, further explains that the Regional Revenue and Expenditure Budget, hereinafter referred to as APBD, is an annual financial plan of the regional government stipulated through regional regulations. Regional expenditures include, among others, government spending on goods and services. Regional expenditures encompass all regional obligations that are recognized as deductions from net asset value during the relevant fiscal year. APBD funds and foreign grant funds finance government spending on goods and services. Therefore, it is essential to ensure precise budgeting of the allocated amounts. The importance of transparency in budget management is underpinned by the prevalence of corruption, collusion, and nepotism (KKN) practices. Hence, strong and committed oversight is necessary to eliminate such fraudulent practices.

2. Methods

In every research endeavor, a method is necessary to find answers to the research questions being investigated. Research methodology essentially constitutes a scientific approach to acquiring data for specific objectives and purposes (Sugiyono, 2008). Therefore, to achieve the objectives of a study, an appropriate method is required for use throughout the research process.

The aim of this research is to describe accountability and transparency in the procurement process of goods and services through electronic procurement implemented within the Surabaya City Government. Hence, an appropriate methodology is essential to ensure that the research questions are effectively addressed.

This research employs a qualitative approach due to its focus on formulating problems arising from field phenomena. This approach aligns with the qualitative methodology definition outlined by Bogdan & Taylor (1975) in Moleong (2011), where qualitative research produces descriptive data in the form of written or spoken words and observable behaviors. Qualitative approaches not only consider individuals or organizations as separate parts of variables or hypotheses but understand them holistically within a broader context.

Furthermore, this study can be categorized as descriptive-qualitative research, aimed at describing and explaining phenomena occurring in the field during the study period. This approach allows researchers to develop a deep understanding of government procurement of goods and services through the e-procurement process.

The research locations were purposively selected based on strategic considerations to address the research questions. The primary focus of the study is on the Electronic Procurement Service (LPSE) of the Surabaya City Government, the Procurement Service Unit (ULP) of Surabaya City, and two key SKPDs (Local Government Agencies) responsible for government procurement in Surabaya: the Department of City Planning and Spatial Planning of Surabaya and the Department of Public Works, Highways, and Drainage of Surabaya. These four locations were chosen due to the significant budget allocations they manage for government procurement of goods and services, which are relevant for testing transparency and accountability in e-procurement implementation.

Additionally, several bidding companies were selected as additional data sources to complement the perspectives of LPSE, ULP, and SKPDs in the e-procurement process. These companies were chosen based on their participation in Surabaya City Government tenders, whether as winning bidders, losing participants, or those subjected to blacklist sanctions. The inclusion of these companies aims to provide a comprehensive overview of how e-procurement operates from various different perspectives.

3. Results and Discussion

3.1 Procurement of government goods and services through electronic procurement at the Surabaya city government

Electronic procurement has been implemented as a system for government procurement of goods and services since 2004. The City of Surabaya adopted this system as an effort to improve the previous manual procurement system. Consequently, the electronic procurement system emerged as a government procurement service system that adopts and utilizes information technology. This electronic auction system was first introduced by the Surabaya City Government. As an effort to promote governance aligned with the principles of good governance, accountability and transparency are two main indicators of achieving good governance.

Accountability is necessary to create a government that can be held accountable, meaning a government capable of justifying all its activities both vertically and horizontally. In addition to accountability, transparency also plays a role in creating a more open government. All activities carried out by the government not only need to be accountable to the public, but the public also needs appropriate access to information about their government. So far, the existing procurement activities have not been able to realize these two aspects. Consequently, fraud and irregularities often arise. These issues are the focus of this research: how e-procurement can achieve accountability and transparency in the Surabaya City Government's procurement of goods and services.

The Surabaya City Government began implementing this electronic auction system in 2003. However, the transition to the electronic system was not immediate; it required a gradual process. Mrs. Kartiningrum, the Secretary of the Surabaya City Procurement Service Unit, explained that:

"the electronic auction did not start just this year, but since Surabaya is a pioneer, it first used electronic auctions in 2003. The process began step by step, from manual, semi-electronic, to fully electronic, until finally in 2012, we integrated with the central LKPP" (interview on May 2, 2014, at 10:30 AM WIB).

In the field, researchers found information indicating that e-procurement began to be implemented in early 2004; however, the process was still carried out gradually. By 2009, the tender process was conducted in a semi-electronic manner. In this semi-e-procurement

system, half of the procurement stages were conducted electronically, while the other half remained manual. By 2010, the procurement of goods and services in the City of Surabaya had been fully transitioned to an electronic system. Observing the positive developments and impacts achieved, Surabaya's e-procurement system was subsequently adopted at the national level, compelling Surabaya to adjust to several new stages. Ms. Kartiningrum emphasized that.

"What we know is that Surabaya has a GRMS (Government Resource Management System), which creates an integrated system that spans from planning to completion. Planning has already been integrated, and this integration impacts our tendering system. However, if we compare it to current conditions, it can be said that things have somewhat regressed. Surabaya has already provided input to the National Public Procurement Agency (LKPP) regarding Surabaya's original system, which is truly well-established and has undergone several improvements and processes—from ordinary to extraordinary, hehe. It has been conveyed that our excellent system has indeed been adopted at the national level; now, we are just waiting to see when it will be fully implemented." (Interview on May 2, 2014, 10:30 AM WIB)

Gradually, all stages have been successfully optimized. In fact, the e-procurement system developed by the Surabaya City Government has been adopted by the National Public Procurement Agency (LKPP) for nationwide implementation. Through the application of this e-procurement system, the Surabaya City Government has achieved numerous awards. Observing this phenomenon, particularly the adoption of the e-procurement system at the national level, it can be concluded that the system has had a positive impact on the Surabaya City Government. Therefore, this study aims to examine the aspects of accountability and transparency in the procurement of goods and services as implemented by the Surabaya City Government through the e-procurement system.

3.2 Accountability in procurement of government goods and services through e-procurement

In the implementation of government procurement of goods and services, most of the funds used come from the State Budget (APBN) and Regional Budget (APBD). Therefore, an appropriate system and mechanism are necessary to ensure that the budget for goods and services is used accurately and accordingly. Considering this, the Surabaya City Government, through Surabaya Mayor Regulation Number 30 of 2006, began transitioning the manual procurement system into a semi-electronic system and eventually into a fully electronic procurement system.

The implementation of the electronic system, known as electronic procurement, has proven to be beneficial for the procurement process within the Surabaya City Government. Surabaya Mayor Regulation Number 30 of 2006 outlines the objectives of e-procurement as follows: (a) To improve the efficiency and effectiveness of regional government procurement, enabling the government to obtain the necessary goods/services at the same or lower prices than market prices while achieving the targets in terms of quality, quantity, and delivery time as stipulated in the procurement contract; (b) To enhance transparency and accountability in government procurement; (c) To facilitate sourcing by providing data and information about goods/services, technical specifications, and prices, as well as about suppliers that meet procurement criteria; (d) To ensure a faster and more accurate procurement process for the regional government; (e) To guarantee equal opportunity, access, and rights for all parties in the procurement process; (f) To create a conducive environment for healthy competition among suppliers; (g) To create a conducive environment for regional government officials, ensuring online communication and reducing direct meetings between suppliers and the committee, thus supporting clean governance and eliminating corruption, collusion, and nepotism.

Based on the objectives detailed in the Mayor Regulation, the positive outcomes observed from the implementation of the electronic procurement system include the

gradual ability of the Surabaya City Government to account for all processes involved in the procurement of goods and services, from the initial opening of bidding documents to the final determination of the winner.

3.3 Procurement of government goods and services through e-procurement

Government procurement of goods and services involves the expenditure of public funds to meet public needs. According to Arrowsmith (2004), Nur & Bahagia (2006), and Yukins & Schooner (2006), procurement is essentially defined as “the activity of obtaining goods or services in a transparent, effective, and efficient manner according to the needs and desires of the users. The term 'goods' here includes equipment and buildings for both public and private purposes” (Bahagia, 2011).

The implementation of goods and services procurement has been considered suboptimal with the manual system in place. Numerous gaps allow for deviations that can lead to corruption, collusion, and nepotism. The frequent face-to-face interactions inherent in the manual system also contribute significantly to the flaws in government procurement processes. Additionally, the manual system severely limits public oversight of the procurement process. However, public involvement is crucial to achieving the goals of good governance. Edquist et al. (2000) explain that, in principle, public procurement is “the process of acquisition carried out by the government and public institutions to obtain goods, works, and services in a transparent, effective, and efficient manner according to the needs and desires of the users. In this context, users can be individuals (officials), organizational units (departments, faculties, etc.), or large community groups” (Bahagia, 2011).

The initial implementation of goods and services procurement by the Surabaya City Government was manual. However, in 2003, the Surabaya City Government began utilizing information technology to support and maximize the procurement process. By leveraging information technology, the Surabaya City Government successfully increased budget efficiency in the procurement of government goods and services. In addition to budget efficiency, the e-procurement system enabled Surabaya to foster an environment of accountability and transparency in government procurement. This achievement is evident from the numerous awards received by the Surabaya City Government related to public accountability and transparency. A transparent, non-discriminatory, fair, effective, and efficient public procurement system is essential for the administration of good governance (Wardiyanto, 2012).

3.4 Accountability in procurement of government goods and services through e-procurement

The implementation of the e-procurement system in the Surabaya City Government aims to realize one of the indicators of good governance, namely accountability. Dwiyanto (2008) describes accountability as a degree that reflects the extent of responsibility of officials for policies and public service processes carried out by the government bureaucracy. The true essence of existing e-procurement lies in transparency and accountability (Wardiyanto, 2012). In Surabaya, all government agencies have implemented the e-procurement system. As a public institution, the government must be accountable both horizontally and vertically, which can influence public trust.

Public bureaucracy, as policymakers and public servants, should not only remain neutral towards political parties and certain groups but must also be responsible for their attitudes, behavior, and actions towards the public or citizens in the framework of performing their duties, functions, and authorities (Widodo, 2001).

3.5 Accountability for the implementation of government procurement of goods and services through e-procurement

The implementation of e-procurement enables all parties involved in government procurement activities in Surabaya to more easily be accountable for their actions both

vertically and horizontally. Supported by advanced information technology, e-procurement can meticulously and securely cover all files, documents, and data related to procurement processes. Therefore, when the procurement committee is called upon to account for all procurement activities, such as budget usage reports, they can fulfill these obligations accurately.

Moreover, for the public, the introduction of e-procurement in Surabaya City Government ensures appropriate transparency. The community can monitor every stage of the bidding process, from the opening of bid packages, location details, participating companies, bid prices, and more—all of which can be accounted for transparently to the public. Candler and Plano (Widodo, 2001) define accountability as "...refers to the institution of checks and balances in an administrative system." This means that the accountability of a public bureaucracy depends on how these checks and balances mechanisms are applied. In other words, accountability is a form of reporting the responsibilities of public bureaucracy to the public. The extent of accountability depends on how the people evaluate whether their government has been accountable or not. This form of accountability is referred to by Dwiyanto (2008) as explicit accountability (or contextually, answerability), which is the responsibility of a government official or employee to answer or bear the consequences of their actions in performing official duties.

3.6 Efforts to follow up on deviations in government procurement of goods and services through e-procurement

During the implementation of the e-procurement system, the procurement process of goods and services by the Surabaya City Government has improved significantly. This can be seen through a comprehensive system that covers all stages of bidding, from the opening of bid documents to the determination of winners, all integrated into the system. As a result, deviations related to the system during the procurement process are now rare. However, it cannot be ruled out that everything has been running smoothly up to the implementation stage. It was evident that until 2013, there were still several project packages that failed due to contractors' inconsistency in completing the work.

In the past, when using manual bidding systems, these issues could still be discussed informally to find solutions, leading to the government not consistently exercising its authority. However, with the implementation of e-procurement, both the procurement committee and relevant SKPD (Local Government Work Units) are required to commit firmly to executing procurement of goods and services. If such issues arise, the government must impose sanctions, such as a 2-year blacklist from participating in Surabaya City Government bidding processes.

Until now, some procurement managers have complained about the complexity of the procurement process, often dealing with unprofessional business actors. Objections and complaints have become daily routines that are exhausting. Often, bidding processes are not completed, but complaints of corruption, collusion, and nepotism (KKN) have escalated to the police. E-procurement will somewhat assist in the interaction process with bidding participants by enhancing effectiveness and efficiency in managing government procurement processes (Wardiyanto, 2012).

With the implementation of e-procurement in government procurement, efficiency can be observed through prudent budget utilization. Furthermore, by leveraging information technology, the government can enhance transparency, thereby reducing the likelihood of corruption, collusion, and nepotism. The implicit responsibility that every government employee or official must bear is to avoid the bureaucratic diseases currently complained about by society, namely corruption, collusion, and nepotism (KKN). What is more crucial is the commitment and responsibility of all government officials and employees to steer clear of such tendencies (Dwiyanto, 2008).

3.7 Transparency in government procurement of goods and services through e-procurement

In addition to accountability, the implementation of the e-procurement system in the Surabaya City Government also serves as a means to enhance public transparency. Public transparency refers to genuine and comprehensive openness that allows for active participation from all segments of society in managing public resources (Andrianto, 2007).

Government procurement has long been perceived as a breeding ground for corruption by certain individuals with vested interests. This issue arises due to the government's weak commitment to involving the public in the procurement process. As a result, the lack of oversight creates opportunities for fraud and misappropriation to occur easily. Consequently, public trust in the bureaucracy diminishes.

Observing these challenges, the Surabaya City Government has taken strategic steps by implementing an e-procurement system based on advancements in information technology. This system is designed to digitalize the entire procurement process through a dedicated portal provided by the Electronic Procurement Service (LPSE). The primary objective of this initiative is to enhance transparency in the procurement of goods and services, allowing the public and other stakeholders to access information in a more open and accountable manner.

According to Andrianto (2007), transparency in the procurement system offers several significant advantages. These include preventing corruption, facilitating the identification of strengths and weaknesses in policies, and improving government accountability, enabling the public to objectively assess governmental performance. Additionally, transparency strengthens public trust in the government's policy-making commitment, fosters social cohesion by building confidence between citizens and the government, and creates a favorable investment climate by increasing business certainty.

Through the implementation of e-procurement, the Surabaya City Government has progressively realized transparency in the procurement process. Every stage, from bid submission to winner selection, is now more accessible, fostering a more transparent and accountable system. This transparency is further reinforced by principles of fairness and non-discrimination, promoting healthier price competition while minimizing opportunities for corruption. In this regard, e-procurement not only serves as a tool for procurement managers but also functions as an instrument to enhance national spending efficiency and improve business competitiveness by creating a more open and competitive procurement market (Wardiyanto, 2012).

Table 1. Summary matrix of presentation, analysis, and theoretical interpretation

No	Variable	Measured Indicators	Findings in the Field	Interpretation	Conclusion
1.	Accountability	a. Accountability for the Implementation of Activities/Programs	In the implementation of goods and services procurement through e-procurement, nearly all aspects have been accountable. From the management of the LPSE portal to the stages of bid opening and winner determination, every phase has been accounted	According to Dwiyanto (2008), as a form of explicit accountability (or contextually referred to as answerability), a government official or employee is responsible for answering for or bearing the consequences of the methods they use in carrying out	Very well. With the e-procurement system, committees such as LPSE, ULP, and SKPD can easily provide accountability whenever required by the Mayor.

			for by the ULP, LPSE, and relevant SKPD.	their official duties.		
	b.	Intensity of Deviations that Occur	Since the implementation of the online bidding system through e-procurement, the incidence of fraudulent activities has been minimized. However, what often occurs is not so much misconduct in the form of fraud, but rather projects failing to be completed or unresolved due to time constraints imposed by the relevant SKPD, resulting in companies being blacklisted as a sanction.	Referring to Wardiyanto (2012), through e-procurement, actions like corruption, collusion, and nepotism can be prevented because the bidding process is conducted transparently.	Great. Through e-procurement, the incidence of deviations during the bidding process is now very rare compared to manual bidding.	
	c.	Follow-up to Efforts against Deviations	Regarding the follow-up actions against deviations, as explained in point B above, most deviations occur because projects are not completed. The sanction imposed is a 2-year blacklist, preventing the involved parties from participating in bidding processes during that period.	Referring to Dwiyanto (2008), the implicit responsibility that every government employee or official must bear is to avoid the bureaucratic diseases that are constantly complained about by the community today, namely corruption, collusion, and nepotism (KKN).	Great. Through e-procurement, the government can more easily and effectively be accountable to the public in the procurement process of goods and services with honesty and transparency, thus preventing the emergence of opportunities for deviations such as corruption, collusion, and nepotism (KKN).	
2.	Transparency	a.	Ease to Accessing Information	In terms of accessibility to information, the e-procurement system has provided a portal that is easy to access. This portal is not only	Referring to Dwiyanti (2008), the easier it is for users to obtain information regarding various aspects of public	Very good. With the implementation of the e-procurement system, the reform from manual procurement of goods and services to electronic based on transparency

			accessible to bidding participants but also to the general public, allowing everyone to access information.	service delivery, the higher the transparency.	aspirations has been realized. E-procurement provides information on all stages of the procurement process, job packages, bid prices, project institutions, as well as the winners of job packages and the government's blacklist.
		b. Mechanism for Submitting Objections and Questions	With the e-procurement system, the process of submitting objections or questions is easier because of the convenience provided by information technology. Those who wish to raise objections or complaints can easily do so through the Surabaya City LPSE portal, the ULP/LPSE/LKPP call center, or by visiting the relevant agencies directly.	Referring to Widodo (2001), openness refers to the opportunity for the public to provide feedback and criticism to the government when they perceive it as lacking transparency.	Very good. In this regard, e-procurement has been able to create an open platform and provide an opportunity for bidding participants and the general public to channel their aspirations, whether in the form of criticism, objections, or questions.
3	The Relationship between Accountability and Transparency in Government Procurement of Goods and Services Through E-procurement	Accountability and Transparency	Procurement of goods and services in Surabaya through e-procurement has so far facilitated committees in enhancing their accountability. This can be seen, among other things, in the government's efforts to fulfill its responsibility by providing information and accessibility for the general public to contribute to	Referring to Dwiyanto (2008), transparency plays a crucial role in enhancing public accountability because by achieving transparency, the government at least makes it easier for citizens to understand its actions, the rationale behind those	Great. From the perspective of transparency, all stages of the bidding process and other related information can be easily accessed by the public. This means that transparency has been achieved in the procurement of goods and services through e-procurement. The realization of this transparency is one form of government accountability.

	the procurement of goods and services.	actions, and compare them with existing value systems.
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Based on Table 1. the first previous study used as a reference to establish an initial perspective on the government procurement system is the research conducted by (Kholis, 2006) in his undergraduate thesis, which focused on the efficiency and effectiveness of e-procurement. The study concluded that the existence of the e-procurement system cannot yet be considered an information technology medium that facilitates the development of Good Governance, nor can it establish effective interaction between the government, the private sector, and society.

The gap between previous research and this study lies in several key aspects. Currently, the e-procurement system has successfully fostered a good governance environment, as evidenced by the government's achievement in ensuring public accountability through the implementation of an online bidding system. This accountability is reflected in how the e-procurement system, introduced as part of procurement system reforms, enables committees to justify the entire procurement process both vertically and horizontally. Whereas the previously implemented manual bidding system was closed and lacked transparency, the procurement system has now transformed into a more open and transparent mechanism. This openness allows the public to access all relevant bidding information, eliminating the negative perception of the closed manual bidding system. With this transparency, the public can assess that the government has acted accountably. Based on the conducted analysis, this study finds that the implementation of the e-procurement system by the Surabaya City Government has successfully established a more accountable, transparent, and participatory procurement system.

Moreover, the interaction between the e-procurement system and the public is also an intriguing aspect to examine. The government has provided a dedicated portal containing all relevant information about the bidding process, allowing the public to access it easily. Additionally, mechanisms for public participation in monitoring the procurement system have been established, enabling public oversight. However, to enhance the effectiveness of this system, the public is expected to be more actively engaged, ensuring a balanced contribution between the procurement committee and the public.

Another notable gap between this study and Kholis (2006) research is the relationship between the government and private companies. The government has not yet made significant efforts to encourage and enhance private sector enthusiasm for participating in the e-procurement system. Furthermore, procurement committees have been relatively unresponsive to the needs of private companies, and the dissemination of information regarding the e-procurement bidding process in Surabaya remains insufficient. Consequently, companies that are less proactive in seeking information may face difficulties in competing in the bidding process.

The second study referenced in this research is the undergraduate thesis by Hadiawan Prasetyo (2012), which examines the implementation of Presidential Regulation No. 54 of 2010 on the Procurement of Goods and Services through E-Procurement as an effort to enhance accountability in the Surabaya City Government. In his study, Prasetyo concluded that over time, e-procurement has made the provision of services and procurement-related information more accountable. Additionally, e-procurement has contributed to cost savings by optimizing its benefits. However, Prasetyo(2012) final conclusion aligns with Kholis (2006) findings, indicating that e-procurement has not yet successfully established effective interactions between the government, the private sector, and the public.

In this study, the researcher holds a perspective that largely aligns with the implementation of the e-procurement system. Generally, the adoption of e-procurement is considered a governmental effort to improve the procurement system, making it more consistent with the principles of good governance. Previous studies have concluded that

this system has successfully enhanced government accountability. Additionally, in terms of cost efficiency, the implementation of e-procurement by the Surabaya City Government resulted in a budget saving of 17.85% in 2014 compared to the previously used manual bidding system.

The researcher's view also aligns with the conclusions of Prasetyo (2012) and Kholis (2006), who stated that e-procurement still faces challenges in fostering interaction between the government, private sector, and the public. In this regard, the government has not yet provided optimal attention to private sector engagement, preventing the full development of a competitive procurement environment. On the other hand, the bidding committee has created space for public participation in the oversight process. However, low public participation has resulted in an imbalance in the system's implementation, as public involvement has not been proportional to the efforts made by the committee.

Furthermore, this study also references the undergraduate thesis of Sherly Ayu Nidya Sari (2012) from the State University of Surabaya, which evaluated the e-procurement system and identified challenges along with potential solutions for future improvements. The study concluded that while the implementation of e-procurement in the Surabaya City Government has been effective, further improvements are needed in several areas, such as increasing public outreach through roadshows and expanding access to information for the public, including small and medium enterprises. Additionally, enhancing internet infrastructure is another crucial aspect that requires attention to ensure the smooth operation of the system. In response to these findings, the researcher shares a similar perspective, acknowledging that while e-procurement has had a positive impact, there is still room for further development to make the system more inclusive and effective.

In terms of implementation, the transition from manual bidding to semi-electronic bidding and finally to fully online bidding in 2010 showed significant progress by 2014. However, the government needs to be more proactive in supporting small businesses, as their participation as procurement partners is highly feasible in the coming years. This inclusion could enhance the competitive environment by increasing the number of participants in the bidding process.

4. Conclusions

Accountability in the procurement of goods and services by the Surabaya City Government has been successfully realized through e-procurement. By implementing the e-procurement system, the Surabaya City Government has been able to establish an accountable and transparent system at every stage of the procurement process. The e-procurement system, which supports the realization of accountability, is evident in the ease with which the committee can account for the entire procurement process both vertically to higher authorities and horizontally to the broader community.

So far, the government has acted decisively and within its authority to sanction companies found guilty of fraud. This demonstrates that accountability in the procurement of goods and services can be achieved through the implementation of the e-procurement system. However, this does not rule out the possibility of fraud by suppliers. During field research, it was found that some suppliers still engage in various forms of fraud to win contracts. In this context, the government's commitment to achieving accountability must be realized. The committee must have a strong commitment to minimize opportunities for such misconduct. The e-procurement system has successfully created an accountable environment, but it needs to be complemented by strong commitment from both the committee and suppliers to maximize the effectiveness of the system.

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Author Contribution

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