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Public Accountability in Electronic Procurement of Government Goods and Services (E-Procurement) in Local Governments

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Abstract

The purpose of this research is to find out how public accountability in electronic procurement of government goods / services (e-procurement) in Way Kanan Regency. This type of research uses a descriptive type with a qualitative approach, which aims to describe systematically, factually and accurately about certain social phenomena in depth and intends to describe in detail the facts and data that exist in the Electronic Procurement Service of Way Kanan Regency. The results showed that public accountability with the implementation of the e-procurement system in Way Kanan Regency in the aspect of achieving goals in general has gone well and has an effect on changes in work culture and the process of procuring goods / services. The process of procuring goods / services becomes more effective, efficient, open and competitive, fair and non-discriminatory, and accountable.

Keywords: Public Accountability, Goods/Services Procurement, e-Procurement

Introduction

Bureaucratic reform in Indonesia has an agenda of organizing clean, transparent, accountable, effective and efficient government, called good governance. Good governance is a system of governance that is committed to the values and principles of legal certainty, participation, transparency, sensitivity, professionalism, efficiency, effectiveness, decentralization, and competitiveness. This success can be achieved through the involvement of government, society, and the business world with competence, commitment, and consistency (Abbas & Sadat, 2020). States that the role of government as a public bureaucracy is to serve, provide solutions, overcome obstacles to public services and ensure government relations through the provision of the best services to the public. One of the forms of

implementing good governance is by utilizing information technology in government activities or public services, such as the application of electronic procurement of government goods / services (e-Procurement).

Procurement of government goods/services is essentially an effort by the government as a user of goods/services to realize or obtain the desired goods/services. The need for goods/services can be fulfilled properly in accordance with the government's financial capacity. The principles, methods of implementation, and process of goods/services procurement are contained in Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services, which requires the entire procurement process to be carried out electronically (e-Procurement). (Habibi & Nugroho, 2018) states that public accountability includes legal accountability and honesty, managerial accountability, program, policy and financial accountability. (Hasanah, 2019) says the application of accountability is an important factor and the main principle of Good Governance. The Public sector is generally seen as something organized only through government agencies where services are delivered through the public administration system (Malik & Hadi, 2022). (Barusman & Mihdar, 2014) Public service refers to any service intended to address specific needs pertaining to the aggregate members of a community.

The purpose of the e-Procurement policy is to optimize the use of technological advances to prevent the practice of corruption, collusion, and nepotism and to improve the welfare of the community by empowering the participation of the community and small and medium business groups and increasing the competitiveness of goods/services providers. According to Presidential Regulation Number 16 of 2018 concerning Government Goods/Services Procurement, the procurement of goods / services aims to (a) produce the right goods/services for every dollar spent, measured in terms of quality, quantity, time, cost, location, and Provider; (b) increase the use of domestic products; (c) increase the participation of Micro, Small and Medium Enterprises; (d) increase the role of national business actors; (e) support the implementation of research and the utilization of goods/services resulting from research; (f) increase the participation of the creative industry; (g) encourage economic equity; and (h) encourage sustainable

procurement. (Wardhani et al., 2021) states that e-procurement has been proven to have a positive impact on the prevention of fraud in goods and services. Procurement is an electronic procurement service for goods and services (Ahmad et al., 2020)

One of the ways to implement governance in a coordinated manner is by adopting an e-procurement program that is implemented by the organization collaboratively through information sharing and then structurally can help accommodate complex problems in the procurement of goods/services (Chen et al., 2022). (Khan & Khan, 2019) states that e-procurement has the function of improving performance in the bureaucratic environment. The implementation of e-procurement will significantly affect the performance of the company (Masudin et al., 2021)). Public service procurement is the most important part of public finance, therefore the management and quality of procurement are the joint responsibility of government and society (Mavidis & Folinas, 2022).

The benefits of e-Procurement are not only for agencies and system developers themselves but also for goods/service providers and the general public, who want to know the process of procurement of goods and services in the government that can be accessed openly. Through e-Procurement, procuring agencies get higher bid prices and simpler administrative processes, while providers of goods/services can expand business opportunities, create healthy business competition, open business opportunities to anyone and reduce administrative costs. The competencies and systems that apply in the procurement of goods and services have an influence on the implementation of goods/service procurement services (Yuliah, 2020).

The implementation of e-Procurement in Indonesia is currently experiencing several obstacles. The Business Competition Supervisory Commission (Business Competition Supervisory Commison, 2019) stated that it had received 134 cases regarding competition in the procurement of goods/services, consisting of 62% tender reports and 38% non-tender reports. Some indications of leakage in the procurement of goods/services in the government can be seen from various symptoms, such as: project completion is not on time, not on target, not on quality, and is inefficient. Even many goods/services that have been purchased by the government are not useful because they are not really needed, but because they were

entrusted to them from above. The Business Competirion Supervisory Commison report in 2019 proves that the implementation of e-Procurement is constrained by business competition between providers and users, in this case the government. Other cases related to the procurement of goods/services include budget abuse and policy deviations. According to Indonesian Corruption Watch (ICW) (2017), the public service sector is very vulnerable to corruption in the Procurement of Goods/Services process. Throughout 2017, there were at least 84 cases of corruption processed by law enforcement officials in the public service sector, with a total value of state losses of Rp. 1.02 trillion.

Waykanan Regency is one of the regencies in Lampung Province that has implemented e-Procurement based on Way Kanan Regent Regulation No. 2 of 2013 concerning guidelines for the implementation of electronic procurement of goods/services within the Way Kanan Regency Government. Way Kanan Regency also established an electronic procurement service team, whose implementation is based on the guidelines and the regional work unit assistance for the e-Procurement system. (Subchan et al., 2022) states that transparency, competitiveness, accountability, and fairness in the procurement of goods and services are the legal responsibility of the implementers of goods/services procurement. According to (Susilo, 2017), the procurement of goods/services is an activity carried out to obtain goods/services by the Ministry and then regional institutions, units and institutions that process planning needs to obtain goods/services.

The implementation of e-Procurement in the Way Kanan Regency Government still experiences various obstacles that hinder public accountability and the implementation of e-Procurement in Waykanan Regency. These obstacles include (1) a lack of commitment and internal bureaucratic support in implementing e-procurement; (2) limited e-procurement technology facilities and infrastructure; (3) low human resources in the working group; (4) limited transparency of the General Procurement Plan resulting in regional work unit slowing down, and (5) a lack of employee competence in operating the e-procurement website. Based on the description of these phenomena, in-depth and careful research was conducted on Public Accountability in Electronic Procurement of Government Goods / Services (e-Procurement) in Way Kanan Regency, with the aim of knowing in depth about

Public Accountability in Electronic Procurement of goods/services (e-procurement) in Way Kanan Regency.

Literature Review

a. Public Accountability

Public accountability is a person's obligation to be responsible, present, report and disclose all activities to those who have given them the mandate. Accountability contains important issues related to public administration under the control of an organization (Wicaksono, 2015). Public accountability is the accountability of actions or policies to the public as an effort to carry out bureaucratic accountability (Sawir, 2017). Public accountability is one part of the implementation of transparency in public policy management, both horizontally and vertically.

Accountability is defined as the responsibility of a person or institution for what has been done. Accountable development that is transparent and fair will result in the positive value of accountability (Shin, 2019). (Ortega-Rodríguez et al., 2020) state that one of the important issues of public accountability is transparency related to information disclosure and organizational antecedents. (Aleksovska et al., 2019) state that the effect of accountability on public decision-making is a causal mechanism that has positive and negative effects. Transparency of public institutions is important and fundamental to a country's democracy. Through the management of services and organizations in an accountable and transparent manner, it will increase public trust in the public bureaucracy (Androniceanu, 2021).

b. Public Goods and Services Procurement

Public procurement is important, has a major impact on local, national and global economies and also impacts the development of countries or organizations supported through addenda (Baldus & Hatton, 2020). (Sitompul, 2022) states that the procurement of goods and services is essentially an effort to obtain goods and services using a certain process and reach an agreement on price, time and other agreements. (Harland et al., 2019) state that Public Procurement is a government commercial activity as a public sector service provider.

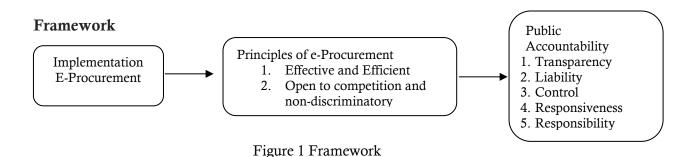
Public sector procurement is an effort to encourage private sector innovation as an external policy mechanism to advance competitiveness and economic growth

in a country (Lăzăroiu et al., 2020). (Eikelboom et al., 2018) state that the procurement of goods and services is a continuous innovation in the public organization system that requires appropriate technology. Public procurement of goods and services follows well-structured standard patterns (Milios, 2018).

c. E-Procurement

Implementation of e-procurement involves the procurement of goods by utilizing standardized procurement(Desmond et al., 2019). (AlNuaimi et al., 2021)state that utilizing technology in e-procurement can create more environmentally friendly potential and innovation. (Neupane et al., 2017) states that the implementation of public e-procurement has helped reduce corruption in the public procurement process and increase public transparency and accountability. The implementation of e-procurement is a form of government implementation supported by reforms in procurement as well as efforts made to reduce corruption in public procurement and strengthen public accountability (Mohungoo et al., 2020).

(Khan & Khan, 2019) states that E-Procurenment has the function of improving performance in a bureaucratic environment. The implementation of e-procurement will significantly affect the performance of the company (Masudin et al., 2021). The benefits of e-procurement are that it facilitates the determination of strategic goals and then helps create a bureaucracy that is able to utilize technology operationally well (Waithaka & Kimani, 2021).



Methode

This research was conducted using descriptive and qualitative research methods. (Moleong, 2018) states that qualitative research is a research procedure carried out through the formulation of categories and steps arranged in text or narrative. Qualitative research uses data sources obtained through data collection techniques in the form of observations, interviews and documentation, which are then divided into two types of data sources: primary data sources, or data obtained directly in research such as observations and interviews, and secondary data, namely data obtained through documentary reviews related to the research.

Data analysis in this research is carried out through descriptive analysis stages, which include data collection, data reduction, data presentation, and conclusion drawing based on the objectives in writing.

Result And Discussion

The procurement of goods and services that seem to be transparent is actually colored by various fraudulent practices. Based on this, the following is the author's analysis of the extent of the dimensions of public accountability in the procurement of goods and services in Way Kanan Regency, through the theory of (Wicaksono, 2015), which states that the dimensions of accountability consist of transparency, liability, control, responsibility, and responsiveness.

1. Transparency

The e-Procurement system is one of the government applications used as a medium for government transparency in the process of procuring goods and services for the public, especially in the business world. The procurement of goods is transparent based on provisions, and information regarding the procurement of goods or services is clear and widely known by providers or the public who are interested in participating in the procurement of goods. Information on the procurement of goods is currently very easy to access, and access is a form of transparency in the implementation of e-procurement. The procurement system of goods and services through e-procurement by the way Kanan Regency Government reflects the principle of transparency where the entire process is carried out openly by

providing equal opportunities to goods providers and the public can directly supervise the procurement process of goods and services, both at the time of the auction announcement and until the determination of the winner.

Based on research, it is known that the implementation of e-procurement in Way Kanan Regency is one of the steps taken to reduce Corruption, Collusion and Nepotism actions through the procurement of goods that are more transparent, compete healthily, and show no partiality to one provider. This step is supported by advances in technology and information that simplify and accelerate the process of procuring goods and services. Rapid access to information has an impact on community supervision of the procurement process that will be, is being, and has been carried out by the government so as to minimize conflicts of interest between the community and procurement officials in Way Kanan Regency. This is in accordance with the opinion of (Nuaimi et al., 2021), which states that the use of technology in e-procurement can create more environmentally friendly potential and innovation.

2. Liability

Liabilities within organizations as well as individuals with respect to responsibilities attached to performance accountability. Liability or liable is a very inherent consequence of the result of an action, in this case liability is related to the amount of resources involved in E-Procurement activities in Way Kanan Regency. The number of human resources in the E-Procurement selection working group can be seen in the following table.

Table 1 Total Human Resources Working Group Procurement Service Unit Way Kanan

| Years | Number of Human Resources Secretariat and Procurement Service Unit Working Group |
|-------|---|
| 2020 | 91 |
| 2021 | 17 |
| 2022 | 17 |

Source: Procurement Service Unit Way Kanan, 2023

Based on the table, the number of Secretariat Human Resources and Procurement Service Unit Working Groups has decreased from 91 people to 17 people. This is because in 2020, the Secretariat Human Resources and Procurement Service Unit Working Groups came from several regional apparatuses formed ad hoc

in the Procurement Service Unit. In 2021, the Goods and Services Procurement Section was formed at the Regional Secretariat of Way Kanan Regency so that Procurement Service Unit personnel in Way Kanan Regency were filled by employees in the Goods and Services Procurement Section.

The Procurement of goods and services section as the person in charge of the e-Procurement system, makes every effort to supervise the actions and behavior of management team members, especially in every tender implementation so that the tender implementation runs well. Despite the fact that we still find that Procurement Service Unit members have not carried out their duties in accordance with tupoksi. In regulations related to the procurement of goods/services, the government has explicitly and implicitly emphasized users involved in the procurement process of goods/services, namely not abusing the authority of the position, either directly or indirectly. Users of the procurement of goods or services are required to work professionally, be full of enthusiasm, uphold integrity, and not ask for or receive gifts or gratuities in any form. In the records of Electronic Procurement Service and procurement service unit at the Way Kanan Regency Government, from the time Electronic Procurement Service was formed in 2013 until now, there has not been a single member of Electronic Procurement Service or procurement service unit involved in criminal or civil sanctions from the court. However, warning sanctions, both verbal and written, were given.

In addition to the issue of punishment, another important factor to consider is welfare related to income with a proportional reward system for employees involved in the e-Procurement process, namely employees in the Procurement Department. Employees of the Procurement Department have received greater performance allowances compared to performance allowances in other sections. This is done to suppress fraudulent practices that trigger personal profit in the process of procurement of goods/services. Given the workload of employees in the Procurement of Goods/Services in the form of a burden of morality, an appreciation in the form of income rewards is needed more than other employees.

In the procurement organization of goods and services, the application of reward and punishment methods is important to form the personalities of the members of the organization. If punishment produces a deterrent effect, then reward will produce the opposite effect, for example. To make rewards and punishments run smoothly, consistency is needed to guarantee that the rewards given are concrete (useful) and the punishment given is harsh and indiscriminate. The application of rewards and punishments can consequently have a positive influence, including: first, the mechanism and work system in an organization are improved because of clear performance benchmarks; second, individual performance in an organization is increasing because of the existence of an objective and targeted supervision system; and third, there is certainty of performance indicators that are quantitative and qualitative measures of the window of employee performance achievement.

Based on research, it is known that disclosure of violations or weak performance without liability is a reflection of weak public accountability assessments. Consequences and decisive performance require scrutiny. This is in line with the principle of liability in accountability, according to , who said that being accountable means having to provide accountability, both regarding all actions taken and not taken, and being ready to accept all consequences. Based on the above opinion, all activities carried out or not carried out by individuals or organizations must be able to be held accountable to (Desrinelti et al., 2021) policy holders, and accountability can be realized in the form of punishment or rewards given by the leadership to those given responsibility. With rewards and punishments, one can improve the way it works without having to be controlled by the leader.

3. Control

Accountability relates to the implementation of control (control) carried out by the organization regarding the standards of the implementation of activities, whether the standards made are appropriate to the situation and conditions expected, and if it feels appropriate, the leader has the responsibility to control certain standards. Potential irregularities in the procurement of goods and services can occur at any time, from the procurement planning process, the formation of working groups, the preparation and determination of Self Estimate Price, the preparation and ratification of goods and services provider selection documents, the announcement of auctions, and the announcement of winners. Irregularities can also occur to anyone involved, especially the Election Working Group, Electronic Procurement Service administrators, providers of goods and services, and even the community.

The implementation of functions and control mechanisms in the process of procurement of goods and services is carried out through the Fact of Integrity signed by Goods/Services Procurement Work Unit and the chairman of electronic procurement service in accordance with the provisions of Presidential Regulation 70 of 2012. The Integrity Fact is in the form of a statement letter containing a pledge to prevent the practice of Corruption, collusion and nepotism in the procurement of goods and services and ensure the implementation of fair and equitable procurement of goods and services legally bound by agreed rules. Integrity Facts are the first step of a procurement process. This Integrity Fact contains a commitment for Electronic Procurement Service members to work professionally and prioritize good service.

Another function of integrity As a guarantee of integrity from both aspects, government officials appointed as goods or services procurement officials or selection working groups can really guarantee that the procurement process is in accordance with the objectives of public benefit and that there are no deviations from the planning process to its evaluation in a transparent and fair manner so that the competitiveness of the goods or services obtained continues to improve and increase. The fact of integrity is difficult to equate and has legal sanctions. But at least it can be used to select users and providers of goods and services so that people who have high integrity are selected. The control mechanism that has been and will be carried out by the Way Kanan Regency Government shows that the e-procurement system is an initiative that touches all aspects of bureaucratic reform. In the past, the community's control actions over the procurement process were felt to be lacking, among others, due to a lack of knowledge, understanding, and public attention about the procurement of goods and services.

The monitoring function of the procurement of goods and services is performed both administratively and substantively by utilizing e-procurement technology, which provides control mechanisms and complaints for alleged irregularities in the procurement process. Transparency and openness in the procurement process will certainly be enforced, especially by non-governmental institutions, which are expected to play an active role in supervising the procurement process. This shows accountability related to instruments for controlling activities, especially in terms of achieving results in public services and conveying them

transparently to the public. The benefits of e-procurement are that it facilitates the strategic setting of goals and then helps create a bureaucracy that is able to make good operational use of technology (Waithaka & Kimani, 2021)

4. Responsibility

The Selection Working Group and Procurement Officer, as one of the administrators of the e-Procurement system, are appointed by authorized officials in a government agency to carry out the selection of goods and services providers. The selection of goods and service providers is an activity to determine the goods and service providers appointed to carry out the work. The Election Working Group and Procurement Officer are important elements in the budget implementation mechanism because, without the Election Working Group and Procurement Officers, existing development activities cannot be realized, especially those that are contractual.

Government procurement rules require election working group members and procurement officials to have certification of competence or technical skills, and the testing and issuance of this certification are the responsibility of Government Goods and Services Procurement Policy Institute. The meaning of certification emphasizes two things, namely professional competence and ability. It is expected that with the certification, the procurement committee will have skills ranging from mastering management, selection methods, procurement strategies, and supply chains to mastering the company's institutional and business goals, having integrity and high ethical standards, and having managerial and leadership abilities.

Communication Procurement experts must also have technical knowledge of goods and services, an understanding of contracts and trade law, and technical skills in price and cost analysis. Knowledge of the operations of all sectors in the supply chain, and always follow and update the development of the procurement world. Regarding the certification of goods and services procurement experts at the Way Kanan Regency Government, it shows that structural officials in the Way Kanan Regency Government on average have procurement expert certification, with the number of employees until 2021 amounting to 86 people. That way, the procurement experts of the Way Kanan Regency government become professionals in the world of procurement of goods and services who have competence, including upholding

competence and the procurement code of ethics as standards for procurement of goods. The implementation of e-procurement involves the procurement of goods by utilizing procurement stransdarization (Desmond et al., 2019)

5. Responsivitas

Accountability, as expressed by (Wahyudi, 2022) is a measure that shows whether the activities of the public bureaucracy or services carried out by the government are in accordance with the norms and values adopted by the community and whether the public service is able to accommodate the real needs of the community. Thus, accountability is related to the philosophy that executive institutions whose main task is to serve the community must be directly or indirectly responsible to the community; in other words, (Widanti, 2022)) said that accountability is the willingness to answer to the public.

Regarding the practice of procurement of goods and services, in the midst of efforts to create accountable procurement, it turns out that procurement practices are still entangled in corrupt practices. The market for procurement of goods and services is still segmented into certain groups, and so many abuses of power occur in the process of procurement of goods and services that the benefits of procurement of public goods and services are still far from public expectations. Procurement accountability occurs when there is a relationship between procurement actors and the community, where procurement actors are required to explain and assess their actions, people can ask questions and provide judgments, and procurement actors can face consequences for their actions.

The essence of responsiveness in the procurement of goods/services is how the ability and involvement of goods/services procurement organizations (Electronic Procurement Service and procurement service unit) in recognizing the community, compiling programs and activities and developing priorities for the procurement of goods/services in accordance with the needs and aspirations of the community, so as to realize the organization's responsiveness to the expectations, as well as the demands of the community and providers of goods/services. The use of the Helpdesk Feature is one way to respond to complaints or suggestions for the procurement of goods/services in Way Kanan Regency.

The helpdesk feature is a form of responsibility for the e-procurement administrator in dealing with the demands and problems faced by the provider of goods and services. This feature is systematically answered by the helpdesk admin under the coordination of electronic procurement service. This feature is not only limited to questioning about the tender process that occurs, but more than that, this feature is also information for the government to socialize the rules for procurement of goods and services, and also for providers to question other things outside the tender process that are still related to government policies on e-procurement. Not infrequently their questions are very substantive so that the helpdesk must first question with related parties, such as procurement service unit and other Regional Devices. However, according to the Personal Protective Equipment admin, stated that sometimes in generating answers, the helpdesk still has to be selective in choosing answers from questions that are projective.

The helpdesk feature is provided to providers of goods and services that have been registered in the e-Procurement system. This feature aims to provide suggestions, criticisms, and input for goods and service procurement providers. However, general public access to the Electronic Procurement Systems system and application has not yet been realized. According to the Personal Protective Equipment admin, there is no public access to the Electronic Procurement Systems application system. To anticipate the community's response, the Electronic Procurement Service of Way Kanan Regency provides e-mail services at Lpsewaykanankab@gmail.com.

Sustainable procurement requires equalizing perceptions among all stakeholders. Sustainable procurement requires a more comprehensive aspect because this is related to the fulfillment of three important aspects: aspects of economic interests, aspects of social interests, and aspects of environmental interests. The aspect of economic interest is the procurement of goods and services considering the costs during the economic age of the goods and services that will later be obtained efficiently through open competition, fair, transparent, and non-discriminatory treatment. Aspects of social interest come from local government and the welfare of local communities. While the aspect of environmental interests, namely

procurement, considers and is more responsible in exploiting natural resources while maintaining their sustainability, both in quantity and quality,

The Way Kanan Regency Government is currently still not optimal in implementing sustainable public procurement, Electronic Procurement Service and procurement service unit are only oriented to aspects of economic interests, even then only limited to speeding up the auction process time. Responsiveness in the procurement of goods/services has not been maximized seeing the losses and readiness of procurement actors to provide maximum results in accordance with what the community wants.

6. Inhibiting Factors in the Procurement of Goods and Services for Realizing Public Accountability Procurement of Goods/Services

Inhibiting factors in realizing public accountability in the procurement of goods and services electronically. Inhibiting factors include control and responsibility. The Way Kanan District Government pointed out that the e-procurement system is an initiative that touches all aspects of bureaucratic reform.

- 1. Control actions by the community over the procurement process in the past were felt to be lacking, among others, due to a lack of knowledge, understanding, and public attention about the procurement of goods and services.
- 2. The competence of the procurement and certification profession has also not found a standard format and is recognized by all parties, but currently human resources included in the selection working group are very lacking. The members of the selection working group are currently only eight (eight) people, and at the time determined by Government Goods and Services Procurement Policy Institute, selecting the winning provider is required to be carried out by the Functional Position of Procurement Management of Goods and Services. Meanwhile, from the members of the Way Kanan Regency election working group, only five (five) people were recommended to be appointed as functional procurement of goods and services out of the total recommendations of the Ministry of State Apparatus Empowerment of 25 (twenty-five) people.

These things become obstacles to the process of procurement of goods / services through the auction system can run optimally. Due to limited staffing, the time required for the procurement process of goods/services is narrow, and members of the selection working group at the same time concurrently become selection working groups in different packages.

Conclusion

The implementation of e-Procurement in achieving the objectives of e-Procurement in Way Kanan Regency has been quite effective and efficient, able to increase market access and healthy business competition, and able to influence the work culture of apparatus involved in the procurement process of government goods/services. The achievement of public accountability in the implementation of e-Procurement in Way Kanan Regency is generally going well. This can be seen from the transparent dimension, that with e-Procurement has created openness and guaranteed access to information on the procurement of goods/services. In the liability dimension, e-procurement has improved the performance of e-procurement administrators, namely Human Resource in procurement service unit and electronic procurement service in general. In the control dimension, that e-Procurement has provided a fairly good control and supervision mechanism from the leadership to employees who are directly related to the procurement of goods / services. On the dimension of responsibility, the procurement officer and the election working group already have a fairly good standard of professionalism and competence. In the dimension of responsiveness, e-procurement has been able to accommodate the demands and needs of the community in Way Kanan Regency.

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