TRANSPARENCY OF PROCUREMENT PROCESS AT THE MINISTRY OF FINANCE REPUBLIC OF INDONESIA

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Abstract: Based on Theory of Planned Behavior, technology will facilitate the achievement of objectives. The process of procurement of goods and services at the Ministry of Finance Republic of Indonesia is carried out electronically, in the form of e-tendering and e-purchasing. Procurement with this technology makes the procurement process simpler, allowing the Ministry of Finance's Inspectorate General to carry out procurement with greater value and with shorter time. This study identifies and analyzes the e-tendering process and e-purchasing process towards the transparency of the procurement process of government goods and services. The conclusions is that e-tendering and e-purchasing contributed to transparency and showed that there was an influence between e-tendering and e-purchasing on the transparency of the process of procuring government goods and services at the Ministry of Finance of the Republic of Indonesia.

Keywords: E-Tendering, E-Purchasing, Transparency

INTRODUCTION
Indonesia Government through the Government Procurement Policy Agency developed a system in the procurement of goods/services called e-Procurement electronics as one of the concrete steps taken by the government to achieve government governance in deciding on Corruption, Collusion and Nepotism, e-Procurement is regulated in Presidential Regulation No. 04 of 2015 concerning the Fourth Amendment to Presidential Regulation (Perpres) No. 54 of 2010 concerning Procurement of Government Goods / Services. The purpose of implementing e-Procurement is to increase approval and accountability, increase market access and fair business competition, improve the level of efficiency of the procurement process and meet the needs of access to real time information. Therefore, to achieve the objectives of e-Procurement, the Government Internal Control System has an important role and is able to support the implementation of e-Procurement to run optimally.
The e-procurement application is expected to provide many benefits for its users, with this e-procurement system, it will improve government performance, increase purchases made by directly selecting items in the system so as to increase risk. The realization of government spending has not been able to run effectively and efficiently, the phenomenon of accumulation at the end of the year is still happening up to the last two years. For example, based on data obtained from the Ministry of Finance website, goods expenditure and capital expenditure in the 2016 State Budget were 83.36% with a distribution of 6.81% in the first quarter, 20.40% in the first quarter, 20.11% in third quarter, and 36.04% in the fourth quarter. The distribution of expenditure in 2016 is better than the distribution in 2015 which amounted to 83.36% means 16.64% of government spending that was not realized (Source: APBN, 2018)

Picture 1. Realized APBN (Belanja Barang dan Modal) 2016

Activity of procurement goods and government services, the possibility of fraud is also high. Data from the Corruption Eradication Commission and the Supreme Audit Agency show that there are still many elements in the procurement process, both government employees and political officials in Indonesia who commit fraud in procurement activities to obtain personal or group benefits.

The implementation of technology is recognized to influence behavior when viewed in terms of behavioral theory. Icek Ajzen said that human behavior is influenced by three factors. The first factor is Attitude Toward Behavior, which is a person's belief that a behavior has a positive impact. The second factor is Subjective Norm, which is a person's belief that a behavior is approved by his social environment. The third factor is Perceived Behavior Control, namely a person's belief that an behavior is easy or difficult to realize. (Ajzen, 1991) The implementation of technology in the form of e-tendering and e-purchasing is expected to play a role in influencing the perceived behavior control of parties involved in the government procurement process in order to believe that transparent, efficient behavior (both in terms of process and cost), increasing market access is easy. Theory of Planned Behavior states that the easier a behavior is to be realized, the greater the tendency for the behavior to be realized.

E-tendering and E-purchasing as a form of technology use based on Theory of Planned Behavior will facilitate the achievement of electronic procurement objectives. This is also evident in the practice occurring by the Ministry of Finance Inspector General, with no limits on the value of goods or services that can be carried out by e-tendering and e-purchasing and a simpler procurement process makes the Ministry of Finance Inspector...
General be able to carry out procurement with a large value and with a shorter amount of time.

LITERATURE REVIEW

Theory of Planned Behavior, this theory is a theory that explains human behavior. Theory of Planned Behavior is the development of Theory of Reasoned Action proposed by Icek Ajzen and Martin Fishbein in Mochamad Ridwan Aldrian (2017), (Ajzen, 1991) Theory of Reasoned Action states if someone considers that a behavior has a positive impact (Attitude Toward Behavior) and the person thinks that other people want him to do the behavior (Subjective Norms), the greater the tendency that person will realize that behavior. Thus, Theory of Reasoned Action states that a person's behavior is only determined by two factors, namely Attitude Toward Behavior and Subjective Norms.

Perceived Behavioral Control / Perception of Behavioral Control is the third factor proposed in Theory of Planned Behavior as the development of Theory of Reasoned Action. (Madden, Ellen, & Ajzen, 1992), Both factors in Theory of Reasoned Action are considered less comprehensive in predicting individual behavior because not all people who think that a positive behavior and according to social norms will definitely realize that behavior. Perceived Behavioral Control is another factor that plays a role in shaping a person's behavior.

Perceived Behavioral Control is simply defined as the perception someone believes about the level of ease or difficulty in realizing behavior. The following illustration can provide a simple illustration to show how Perceived Behavioral Control can affect a person's behavior. There are two people who share a personal belief (Attitude Toward Behavior) that cycling to the office is good for health. Both of these people live in a community that also supports cycling to work as a positive activity (Subjective Norm). The only difference between the two people is one. The first person believes that cycling to the office is difficult (Perceived Behavioral Control) so he chooses not to realize his desire to ride to the office, while the second person believes that cycling to the office is easy (Perceived Behavioral Control) so he realizes his desire to cycle to the office. The illustration above illustrates that a person's behavior is influenced by perceptions about the level of ease or difficulty to realize the behavior. Kang's research can be concluded that Perceived Behavioral Control has a significant effect on behavior using e-coupons (Kang, Hahn, Fortin, Hyun, & Eom, 2006).

Picture 2. Theory Of Planned Behavior Theory
(Source: Ajzen, 1991)
Theory of Planned Behavior Model. Various scientific fields, including in the Management Control System to regulate individual behavior in organizations, can apply this theory. Negative behavior must be made as difficult as possible, while positive behavior must be made as easy as possible. Theory of Planned Behavior states that Perceived Behavioral Control can be controlled using Control Belief. Implementation of information technology can help in carrying out Control Belief. A simple example can be illustrated with Figure 3.

**Government Goods / Services Procurement**

The term procurement specifically refers to the activity of providing goods/services to government institutions or agencies, the implementation of which is carried out in accordance with applicable laws and regulations. For companies, the procurement of goods is an important activity in maintaining the survival of the company.

According to Article 1 paragraph 1 of Presidential Regulation Number 4 of 2015, Government Goods / Services Procurement is an activity to obtain Goods / Services by Ministries / Institutions / Regional Work Agencies / Institutions whose process starts from the planning of needs until the completion of all activities to obtain Goods / Services.

Procurement of goods and services, namely the acquisition of goods, services, and work of the company in a certain way and time, which produces the best value for the company (Bastian, 2014).

Procurement of goods and services is an effort to obtain the desired goods and services carried out on the basis of logical and systematic thinking (the system of thought), following applicable norms and ethics, based on standard procurement methods and processes. (Marbun, 2013)

**E-Procurement**

The method of procurement is manually regulated in Perpres No. 54 of 2010 also introduced the Electronic Procurement Method (E-Procurement). According to Davila in the journal "Moving Procurement Systems to the Internet", E-procurement is (i) technology designed to facilitate the procurement of goods via the internet, (ii) management of all electronic procurement activities, and (iii) aspects of the procurement function supported by various forms of electronic communication (Davila, Gupta, & Palmer, 2003). The World Bank in the publication of "E-GP: World Bank Draft Strategy 2003" and The Asian Development Bank, The Inter-American Development Bank, and The World Bank (The World Bank, 2016) in Electronic Government Procurement, Roadmap states that the Electronic Government Procurement (e-GP) is the use of information and communication
technology especially the internet by governments in carrying out procurement relationships with suppliers to obtain goods, works, and consulting services needed by the public sector. (Bank, 2004) E-procurement as a set of technology, procedures, and organizational steps that enable the purchase of goods and services online, through opportunities offered by the internet and e-commerce (Bulut & Yen, 2013). Pepres No. 54 of 2010 itself states that electronic procurement or E-Procurement is the Procurement of Goods / Services carried out using information technology and electronic transactions in accordance with statutory provisions.

E-procurement, as electronic procurement (e-Procurement) is the implementation of procurement of goods and services using electronic networks (internet or intranet networks) or electronic data interchange (EDI) (Padhi & Mohapatra, 2011), (Siahaya, 2015).

E-procurement as a website which is an auction system in procurement of goods by the government using internet-based technology, information and communication facilities (Nasution, 2012).

Based on several definitions that have been stated previously, it can be concluded that e-procurement refers to the use of the internet based on Information and Communication Technology (ICT) to help individuals and the entire level of the process of procurement of goods and services.

RI Presidential Decree No. 70 of 2012 concerning Guidelines for Government Procurement of Goods / Services stated that the procurement of electronic goods and services aims to:
1. Increase transparency and accountability.
2. Increasing market access and fair business competition.
3. Improve the efficiency of the Procurement process.
4. Support the monitoring and audit process.
5. Meet the needs of access to real time information.

According to James E Demin of Infonet Service Corp. stated that the purpose of e-Procurement can be stated that the purpose of e-procurement is to improve the quality of the implementation of the procurement of goods and services so as to save time and costs and create transparency in the process. (Aditya, 2004)

All of the above procurement methods use e-tendering procedures in their implementation except e-purchasing, direct procurement and direct appointment.

**Dimensions of E-Procurement Implementation**

The implementation of e-procurement states that in the implementation of procurement activities from the planning stage, the principles of goods and services must be procured based on the principles of efficient, effective, competitive, transparent and responsible. (Siahaya, 2014)

The e-procurement activities are inseparable from the information system that helps in the procurement of goods / services (Jogiyanto, 2013) states, that the information system is a system within an organization that meets the needs of daily transaction processing,
supporting operations, managerial and strategic activities of an organization and provides certain outside parties with the necessary reports.

**E-Tendering**

Article 109 of the Republic of Indonesia Presidential Regulation No. 4 of 2015 concerning the Fourth Amendment to Presidential Regulation No. 54 of 2010 concerning Procurement of Government Goods / Services, Article 109A of the Republic of Indonesia Presidential Decree No. 4 of 2015 concerning the Fourth Amendment to Perpres No. 54 of 2010 concerning Procurement of Government Goods / Services.

**E-Purchasing**

Perpres No. 4 of 2015, e-purchasing is defined as the procedure for purchasing goods / services through an electronic catalog system. The Presidential Regulation became the basis for every government agency to make procurement through e-purchasing. The e-purchasing method is carried out by the Procurement Officer / PPK or an official determined by the Head of the Institution / Institution. The e-purchasing system in Indonesia can be accessed through the page www.e-katalog.lkpp.go.id.

A number of technical regulations have been issued by LKPP as a guideline for procurement actors in implementing e-purchasing at a practical level. These technical regulations include Regulation of the Head of LKPP Number 6 of 2016, Decision of the Deputy for Monitoring-Evaluation and System Development Number 7 of 2015, and LKPP Circular Letter Number 3 of 2015.

Perpres No. 4 of 2015 changes the above conditions, the obligation to use e-purchasing and the increasingly varied commodities listed in e-catalogs make e-purchasing more widely used. This has led to various studies on the use of e-purchasing in the procurement of goods / services of the Government of Indonesia.

In research the relationship between the application of electronic catalogs (another term for e-purchasing) to the efficiency of procurement and availability of drugs (Sutriatmoko, Satibi, & Puspandari, 2015). The results found that the adoption of e-purchasing has a positive effect on the efficiency and availability of drugs (Ningsih, Fudholi, & Sumarni, 2015). Researchers e-purchasing user satisfaction and found that service quality and system quality has a positive effect on user satisfaction with e-purchasing systems. As far as is known, there has been no research on the effect of e-purchasing on transparency, market access, and efficiency of government procurement of goods / services.

There are some critical notes regarding e-purchasing (Wibowo, 2015). First note, this system does not have clear parameters to determine who is chosen to be a provider. Second note, this system reduces the element of competition because companies that have not been registered in the electronic catalog are not allowed to be chosen as providers. In fact, if it refers to the practices adopted in the European Union (EU), any company that wishes to participate should not be obstructed (Article 34 (1) and (2) Directive 2014/24 / EU) (Wibowo, 2015). Kim et al. (2013) in (Wibowo, 2015) argued, in South Korea the practice of e-purchasing was strongly criticized by the country's government audit agency because it widened the chances of corruption.
Transparency

Transparency means an obligation for managers to implement the principle of openness in the decision process and delivery of information. Openness in conveying information also means that the information submitted must be complete, correct and timely to all stakeholders. There must be no matters which are kept secret, hidden, covered up, or delayed disclosure. (Ardana, 2014)

Transparency is free from pretense or deceit, easily detected or seen through, or readily understood. Why is transparency important? Transparency is essential for democratic decision-making. Citizens must have access to information so that they may participate meaningfully in decision processes and make informed choices. (Da Cruz, Tavares, Marques, Jorge, & de Sousa, 2016)

Transparency is one of the fundamental aspects for the realization of good governance. The realization of good governance requires openness, involvement, and easy access for the community to the process of government administration (Sabarno, 2014). Transparency means openness (opennessess) of the government in providing information related to public resource management activities to those who need information. The government is obliged to provide financial information and other information that will be used for decision making by interested parties (Mardiasmo, 2016). Transparency is the existence of an open policy for supervision (Rochman, 2014).

RESEARCH METHODS

The process of obtaining a representative sample in this study, with a population of 14,621 companies consisting of 8,773 recommended associations (CV) and 5,848 limited liability companies (PT), with an error rate of 10% of the total population in the Ministry of Finance of the Republic of Indonesia. Determination of the sample obtained by 100 companies with proportional samples as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Company</th>
<th>Number of Company</th>
<th>Proportion Amount</th>
<th>CV</th>
<th>PT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>E-Tendering</td>
<td>13.503</td>
<td>92</td>
<td>55</td>
<td>37</td>
</tr>
<tr>
<td>2.</td>
<td>E-Purchasing</td>
<td>1.118</td>
<td>8</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Jumlah</td>
<td>14.621</td>
<td>100</td>
<td>60</td>
<td>40</td>
</tr>
</tbody>
</table>

Source: Ministry of Finance Republik Indonesia, 2018

In connection with the data obtained is ordinal data, then the ordinal data is changed into intervals with a sequential method (methodes of successive interval) (W.L., 2010).

Analysis of the data used to measure the magnitude of the independent variables (e-tendering and e-purchasing) to the dependent variable (transparency) in a pathway and simultaneous formula is used as follows:

\[ Y = a + b_1 x_1 + b_2 x_2 + \varepsilon \]
FINDINGS AND DISCUSSION

After testing the validity of the statements used, all questions of e-tendering, e-purchasing and transparency questions produce correlations for each item of value, namely rs arithmetic > rs table, so that validity is fulfilled, then reliability is tested.

Reliability is a value that shows the consistency of a measuring device in measuring the same symptoms (Umar, 2013). This reliability test uses the Cronbach alpha formula, which is a set of statements that measure acceptable variables if the reliability coefficient is greater than or equal to 0.70 (Barker, 2010). Instrument reliability testing using Cronbach's Alpha obtained the following results:

Table 2. E-Tendering Variable Reliability Results (Variable X1)

<table>
<thead>
<tr>
<th>Reliability Statistics</th>
<th>Cronbach's Alpha Based on Standardized Items</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cronbach's Alpha</td>
<td>.726</td>
<td>.727</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

Table 3. E-Purchasing Variable Reliability Results (Variable X2)

<table>
<thead>
<tr>
<th>Reliability Statistics</th>
<th>Cronbach's Alpha Based on Standardized Items</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cronbach's Alpha</td>
<td>.686</td>
<td>.689</td>
</tr>
<tr>
<td></td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

The calculation results above obtained the value of reliability = 0.686, then concluded e-purchasing variable (Variable X2) said Acceptable.

Table 4. Reliability Test Results Transparency Variables (Y Variables)

<table>
<thead>
<tr>
<th>Reliability Statistics</th>
<th>Cronbach's Alpha Based on Standardized Items</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cronbach's Alpha</td>
<td>.792</td>
<td>.792</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

The calculation results of the first experiment above obtained reliability value = 0.792, then the transparency variable (Variable Y) said Acceptable and can be used for research.
Testing the normality of the data using the Kolmogorov-Smirnov One sample test obtained significance values for e-tendering of 0.871, e-purchasing of 1.222 and transparency of 0.970, it can be stated that the data tested were normally distributed.

![Scatterplot](image)

**Picture 4. Heteroscedasticity Test**

Scatterplot image output, otherwise heteroscedasticity or homoscedasticity does not occur. The function of linear regression analysis is to determine the functional relationship between e-tendering and e-purchasing on transparency, both partially and simultaneously.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>95.0% Confidence Interval for B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Lower Bound</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>4.374</td>
<td>2.317</td>
<td>1.888</td>
<td>.062</td>
<td>-.223</td>
</tr>
<tr>
<td>E-Tendering</td>
<td>.715</td>
<td>.085</td>
<td>.648</td>
<td>8.430</td>
<td>.000</td>
</tr>
</tbody>
</table>

The results of the above table, then an equation can be formed between e-tendering to transparency, namely, \( Y = 4.374 + 0.715X_1 \)

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>95.0% Confidence Interval for B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Lower Bound</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>2.910</td>
<td>2.600</td>
<td>1.119</td>
<td>.266</td>
<td>-2.249</td>
</tr>
<tr>
<td>E-Purchasing</td>
<td>.659</td>
<td>.082</td>
<td>.632</td>
<td>8.064</td>
<td>.000</td>
</tr>
</tbody>
</table>

The results can be formed an equation between e-purchasing to transparency namely, \( Y = 2.910 + 0.659X_2 \)

Available Online: [https://dinastipub.org/DIJefa](https://dinastipub.org/DIJefa)
Table 8. Results of E-Tendering and E-Purchasing Regression Against Transparency

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>95.0% Confidence Interval for B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Lower Bound</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>-1.136</td>
<td>2.517</td>
<td>-.451</td>
<td>.653</td>
<td>-6.131</td>
</tr>
<tr>
<td>E-Tendering</td>
<td>.462</td>
<td>.099</td>
<td>.419</td>
<td>4.657</td>
<td>.000</td>
</tr>
<tr>
<td>E-Purchasing</td>
<td>.392</td>
<td>.094</td>
<td>.376</td>
<td>4.178</td>
<td>.000</td>
</tr>
</tbody>
</table>

The results can be formed an equation between e-tendering dan e-purchasing to transparency namely,

\[ Y = -1.136 + 0.462X_1 + 0.392X_2 + \epsilon \]

Tabel 9. Result of E-Tendering on Transparency

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.648(^a)</td>
<td>.420</td>
<td>.414</td>
<td>3.7167817</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), e-tendering

The correlation analysis between e-tendering and transparency can be obtained \( r = 0.648 \). This shows a strong relationship between e-tendering \( X_1 \) with transparency \( Y \)

Table 10. Correlation of E-Purchasing Against Transparency

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.632(^a)</td>
<td>.399</td>
<td>.393</td>
<td>3.7849124</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), e-purchasing

The results can be obtained from the analysis of the correlation between e-purchasing to transparency \( r = 0.632 \). This shows a strong relationship between e-purchasing \( X_2 \) with transparency \( Y \)

Table 11. Correlation of E-Tendering and E-Purchasing Against Transparency

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.713(^a)</td>
<td>.509</td>
<td>.499</td>
<td>3.4392583</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), E-Purchasing, E-Tendering
b. Dependent Variable: Transparansi

Based on the results of diats, the correlation analysis between e-tendering and e-purchasing on transparency is obtained, namely \( R = 0.713 \). This shows a strong and direct relationship between e-tendering \( X_1 \) and e-purchasing \( X_2 \) to transparency \( Y \)

This shows that e-tendering and e-purchasing affect transparency by 0.508 and the rest by 0.492 is influenced by other factors such as the organizer's mentality.
Based on the results of multiple regression calculations, it can be seen the amount of contribution or role of each (partial) variable, namely e-tendering (X), and e-purchasing (X), to transparency (Y):

More details about the calculation results can be seen in the following figure:

![Diagram](image)

**Picture 5. Framework and Analysis Results**

The results of the t student test prove that there is a significance of the effect of e-tendering and e-purchasing on transparency partially with the t-test results are equal $t_{stat} > t_{table}$, it means that e-tendering affects transparency, and simultaneously that e-tendering and e-purchasing affect the transparency of the procurement of goods / services at the Ministry of Finance of the Republic of Indonesia.

**CONCLUSION AND SUGESTION**

The e-tendering situation at the Ministry of Finance of the Republic of Indonesia is very good with a suitability level of 88.02%, because the five sub-variables that make up e-tendering are (1) the principle of openness, (2) the principle of justice, (3) the principle of legal certainty (4) the principle of efficiency, and (5) the principle of accountability gets a very good category. The e-purchasing situation at the Ministry of Finance of the Republic of Indonesia is very good with a suitability level of 86.15%, because the two sub-variables that make up e-purchasing are (1) Inclusion of Goods / Services in the Electronic log Word, and (2) the E-Purchasing Process get a very good category.

The state of transparency of the process of procurement of government goods / services at the Ministry of Finance of the Republic of Indonesia is very good with a suitability level of 89.18%, because the two sub-variables that make up transparency are (1) informativeness (informative), and (2) Disclosure (disclosure) obtains the category very good.
Simultaneously the effect of e-tendering and on e-purchasing on the transparency of the procurement process of government goods / services is strong as seen from the correlation analysis $R = 0.713$. The e-tendering channel contributed 0.271 and e-purchasers contributed 0.237 to transparency.

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Peraturan Presiden No.70 Tahun 2012 Tentang Perubahan Kedua Atas Peraturan Presiden No. 54 Tahun 2010 Tentang Pengadaan Barang dan Jasa yang menjelaskan bahwa pengadaan secara elektronik atau E-procurement.