

# E-Procurement in the Procurement System for Goods/Services by the Government in Indonesia: Perspective of Saddu al-Dhariah

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#### Abstract

This research is motivated by the release of Presidential Regulation No. 16 of 2018 concerning the Procurement of Goods/Services, which has three important stages: preparation, selection, and implementation. The issuance of this presidential rule aims to enhance the utilization of products from local Micro, Small, and Medium Enterprises (MSMEs). In the age of digitization, the Indonesian government has developed an electronic-based system known as e-procurement for the acquisition of products and services. This enhances the efficiency, effectiveness, competitiveness, transparency, fairness, accountability, and integrity of the procurement process, while also ensuring it is free from corrupt practices. This study aims to examine the e-procurement system in Indonesia through the lens of the figh principle of saddu al-dhariah, with the goal of mitigating corrupt practices in the procurement of products and services. The main data in this study revolves around Presidential Regulation No. 16 of 2018. Secondary data is derived from multiple sources including case studies on the procurement of goods and services, as well as publications and reports published by the Government Goods/Services Procurement Policy Institute (LKPP). The study findings suggest that e-procurement adheres to the principle of saddu al-dhariah by effectively mitigating state losses and enhancing government operational efficiency. The general public reaps advantages from this approach as it leads to a surge in the sales of domestic MSME products. Nevertheless, LKPP must persist in monitoring this mechanism to prevent any discussions conducted by parties with personal or collective interests.

Keywords: e-Procurement, Procurement of Goods/Services, *Saddu al-Dhari'ah*.

#### Abstrak

Penelitian ini dilatarbelakangi dengan terbitnya Peraturan Presiden No.16 Tahun 2018 tentang Pengadaan Barang/Jasa yang mempunyai tiga tahapan penting yaitu persiapan, pemilihan dan pelaksanaan. Salah satu tujuan penerbitan peraturan presiden ini adalah sebagai upaya meningkatkan penggunaan produk Usaha Mikro, Kecil dan Menengah (UMKM) dalam negeri. Ditengah era digitalisasi, dalam proses pengadaan barang dan jasa pemerintah Indonesia membangun sebuah sistem berbasis eletronik yang dinamakan *e-procurement*. Sehingga pengadaan barang dan jasa lebih efisien, efektif, kompetiti, transparan, adil, akuntabel dan jauh dari praktik tindakan korup. Penelitian ini mencoba menganalisa sistem *e-procurement* tersebut dari kaidah fiqhiyah saddu al-dzariah demi mencegah terjadinya praktik korup dalam proses pengadaan barang dan jasa di Indonesia. Data primer dalam penelitian ini fokus pada Peraturan Presiden No. 16 Tahun 2018. Adapun data sekunder dari beberapa kasus dalam pengadaan barang dan jasa, jurnal, laporan Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (LKPP). Hasil penelitian menunjukan bahwa *e-procurement* menerapkan prinsip saddu al-dzariah karena dapat menghindari kerugian negara dan dapat meningkatkan efesiensi kerja pemerintah. Masyarakat mendapatkan manfaat dari sistem ini karena penjualan produk-produk UMKM dalam negeri semakin naik. Namun, LKPP tetap harus mengawal sistem ini demi menghindari praktik negosiasi pihak-pihak yang memiliki kepentingan pribadi ataupun kelompok.

Kata Kunci: *e-Procurement*, Pengadaan Barang/Jasa, *Saddu al-Dhari'ah*.



#### Introduction

The development of facilities and infrastructure to support economic life and public services in Indonesia is an essential need that cannot be avoided. Infrastructure development must be accompanied by the procurement of high-quality goods and services.<sup>1</sup> However, it is important to note that government procurement activities are not aimed at producing profit-oriented goods or services.<sup>2</sup> Since the government cannot carry out projects independently, most government projects are dominated by the procurement of goods/services. This state management greatly requires community involvement, particularly from the business sector. Government procurement of goods/services must prioritize the improvement of public services, good governance, and the welfare of the people, in accordance with the concept of good governance.<sup>3</sup> One form of e-government implementation to achieve good governance is through the electronic procurement of goods and services, known as e-procurement. e-procurement is a system that enables the government to enhance information transparency and public services in the procurement of goods and services through a web-based platform.<sup>4</sup>

The implementation of information technology, such as e-procurement, has proven effective in increasing transparency and efficiency in government procurement of goods and services.<sup>5</sup> However, factors such as fraud also need to be considered, as regulations and procedures for the procurement of goods and services can influence the success of the government procurement system.<sup>6</sup> Additionally, the fraud diamond theory provides important insights into pressure, opportunity, rationalization, and capability that can affect fraud in government procurement.<sup>7</sup> By reducing face-to-face interactions and increasing transparency, the use of e-procurement is considered an effective technique to eliminate corruption in the procurement process.<sup>8</sup> Numerous studies show that much work remains to be done to improve accountability, transparency, and oversight of the procurement process, as corruption in the procurement of goods and services in Indonesia remains a major issue. The implementation of e-procurement technology can significantly help reduce corruption practices in Indonesia's procurement industry, especially if combined with strong anticorruption laws and protections for whistleblowers.

<sup>&</sup>lt;sup>1</sup> Amiruddin, Korupsi Dalam Pengadaan Barang dan Jasa (Yogyakarta: Genta Publishing, 2010), h. 47.

<sup>&</sup>lt;sup>2</sup> Eman Suparman, "Aspek Hukum Perdata dalam Pelaksanaan Pengadaan Barang/Jasa Pemerintah pada Rancangan Undang-Undang tentang Pengadaan Barang/Jasa" (Makalah pada Seminar Pembahasan Teknis Mengenai Masukan untuk Naskah Akademis RUU Pengadaan dikaitkan dengan Hukum Perdata dan Tipikor, Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (LKPP) RI; Jakarta, 2014), h. 4.

 <sup>&</sup>lt;sup>3</sup> Samsul Ramli, Bacaan Wajib Para Praktisi Pengadaan Barang/Jasa Pemerintah (Jakarta, Visimedia, 2013), h. 5-6.
<sup>4</sup> Sherlya Ayu Nidya Sari, Evaluasi Electronic-Procurement dalam system pengadaan barang dan Jasa di Pemerintah Kota Surabaya. h. 2. http://jurnalmahasiswa.unesa.ac.id/ (7 Januari 2017).

<sup>&</sup>lt;sup>5</sup> Randy Kristovandy Tanesia, "Studi Efektivitas Pengadaan Barang Dan Jasa Pemerintah Secara Tradisional Dan Elektronik," *Jurnal Teknik Sipil* 13, no. 2 (2016): 126–34, https://doi.org/10.24002/jts.v13i2.648.

<sup>&</sup>lt;sup>6</sup> Nur Hidayati and J.M.V. Mulyadi, "Faktor-Faktor Yang Mempengaruhi Fraud Dalam Kegiatan Pengadaan Barang Dan Jasa," *Jurnal Riset Akuntansi & Perpajakan (JRAP)* 4, no. 02 (2017): 274–93, https://doi.org/10.35838/jrap.v4i02.201.

<sup>&</sup>lt;sup>7</sup> Edy Purwanto, JMV. Mulyadi, and Choirul Anwar, "Kajian Konsep Diamond Fraud Theory Dalam Menunjang Efektivitas Pengadaan Barang/Jasa Di Pemerintah Kota Bogor," *Jurnal Manajemen Indonesia* 17, no. 3 (2017): 149, https://doi.org/10.25124/jmi.v17i3.1153.

<sup>&</sup>lt;sup>8</sup> Egidario B. Aduwo et al., "Exploring Anti-Corruption Capabilities of e-procurement in Construction Project Delivery in Nigeria," *Construction Economics and Building* 20, no. 1 (2020): 56–76, https://doi.org/10.5130/AJCEB.v20i1.6964.

This research aims to assess the effectiveness of e-procurement in the Indonesian government goods procurement system in preventing corruption in accordance with the principles of *saddu al-dhariah*. The results of this research are expected to be useful as information and knowledge insights for government goods/services procurement practitioners and the public, as a treasure for the development of knowledge, particularly in the field of Sharia economic law, and as a reference for subsequent researchers related to this issue. It can also provide input to the Government Goods/Services Procurement Policy Agency and the legislature in formulating regulations related to this research, as well as to the fatwa advisory council in making a National Sharia Council Fatwa regarding Guidelines for Government Goods/Services Procurement based on Sharia Principles.

#### Method

This research is a normative qualitative study with a normative juridical research approach, which examines legal principles to find relevant legal doctrines or principles. This type of research is often referred to as dogmatic study or doctrinal research and includes the study of library materials or secondary legal materials. Primary legal sources consist of literature directly related to the research topic, such as Presidential Regulation No. 16 of 2018 on Government Procurement of Goods/Services. Secondary legal materials consist of literature, such as books or articles, that can support the writing of this research. Data analysis is conducted using the Islamic jurisprudence principle of *saddu al-dhariah* in Islamic law and the legislation governing e-procurement in Indonesia.

# Background of *e-procurement* policy implementation in goods/services procurement in Indonesia

Procurement of goods and services significantly contributes to the national economy. As part of fiscal policy, the procurement of goods and services aims to stimulate the economy by creating jobs, enhancing competitiveness, and promoting economic growth. Procurement activities funded wholly or partly by the state budget/regional budget (APBN/APBD) are aimed at providing public goods and services. The implementation of goods/services procurement can be carried out through self-management and/or the selection of goods/services providers. Government procurement of goods/services under this Presidential Regulation includes goods, construction works, consultancy services, and other services. The structure of Presidential Regulation No. 16 of 2018 consists of three main stages: preparation, selection, and implementation.

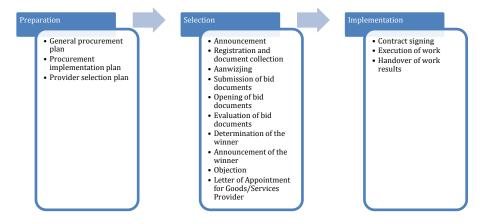


Figure 1. The process flow of goods/services procurement through e-procurement.

Here are some regulations related to government procurement of goods/services in Indonesia:

- 1. Law No. 2 of 2017 on Construction Services
- 2. Law No. 30 of 2014 on Government Administration
- 3. Presidential Regulation No. 16 of 2018 on Government Procurement of Goods/Services
- Presidential Regulation No. 12 of 2021 on Amendments to Presidential Regulation No. 16 of 2018 on Government Procurement of Goods/Services
- 5. Regulation of the Government Goods/Services Procurement Policy Institute No. 9 of 2018 on Guidelines for Implementing Goods/Services Procurement through Providers
- Regulation of the Government Goods/Services Procurement Policy Institute No. 12 of 2021 on Amendments to LKPP Regulation No. 9 of 2018 on Guidelines for Implementing Goods/Services Procurement through Providers
- 7. Regulation of the Minister of Public Works and Housing No. 14 of 2020 on Standards and Guidelines for Procurement of Construction Services through Providers
- 8. Presidential Instruction No. 1 of 2015 on Accelerating the Implementation of Government Goods/Services Procurement
- Decision of Head of the Government Goods/Services Procurement Policy Institute No. 80 of 2012 on Guidelines for Implementing Government Goods/Services Procurement Electronically (e-procurement)

Corruption in public procurement is widespread in Indonesia, with a significant proportion of corruption cases related to the procurement of goods and services.<sup>9</sup> Each year, the Corruption Eradication Commission of the Republic of Indonesia handles increasing numbers of corruption cases involving the procurement of goods and services.<sup>10</sup> Studies have also examined how government oversight affects corruption in local government procurement activities, highlighting the importance of supervision in stopping corrupt practices.<sup>11</sup>

Unhealthy procurement practices result in losses for the community, including lowquality services received from the government.<sup>12</sup> Law No. 5 of 1999 on Prohibition of Monopolistic Practices and Unfair Business Competition has regulated prohibited collusion, such as collusion to arrange or determine tender winners or bid rigging.<sup>13</sup> This law prohibits post-bidding changes, additions, replacements, and/or reductions of procurement documents and/or bid documents after the set deadline.<sup>14</sup> Nearly all violations of this Anti-Monopoly Law

<sup>&</sup>lt;sup>9</sup> Satria Unggul Wicaksana Prakasa, Asis, and Mualimin Mochammad Sahid, "Reduce Corruption in Public Procurement: The Effort Towards Good Governance," *Bestuur* 10, no. 1 (2022): 33–42, https://doi.org/10.20961/bestuur.v10i1.51339.

<sup>&</sup>lt;sup>10</sup> Dodi Hardinata and Kamaludin, "How To Minimize Risk: The Implementation of Public Sector Services Electronic Procurement in Indonesia," *Jurnal Ilmiah Ekonomi Bisnis* 27, no. 3 (2022): 289–302, https://doi.org/10.35760/eb.2022.v27i3.5977.

<sup>&</sup>lt;sup>11</sup> Anda Dwi haryadi, Hilda Rossieta, and Sidharta Utama, "The Impact of Government Oversight on Corruption in Procurement Activities of Local Governments in Indonesia," *Atlantis Press* 89, no. Apbec 2018 (2019): 181–88, https://doi.org/10.2991/apbec-18.2019.24.

<sup>&</sup>lt;sup>12</sup> Adrian Sutedi, Aspek-Aspek Hukum Pengadaan Barang dan Jasa dan Berbagai Permasalahannya (Jakarta: Sinar Grafika, 2008), h. 46.

<sup>&</sup>lt;sup>13</sup> Arie Siswanto, Hukum Persaingan Usaha (Jakarta: Ghalia Indonesia, 2002), h. 90.

<sup>&</sup>lt;sup>14</sup> Bambang Yudhatama Fitriargo, Joko Sriwidodo, and Gatut Hendro, "Penegakan Hukum Monopoli Persaingan Usaha Dalam Tender Proyek Kerjasama Pemerintah Dengan Badan Usaha (KPBU)," *Jurnal Indonesia Sosial Sains* 3, no. 1 (2022): 131–44, https://doi.org/10.36418/jiss.v3i1.526.

relate to government procurement of goods and services.<sup>15</sup> Tender collusion often leads to barriers for businesses not involved in the agreement, and it can result in losses for the organizing party due to unreasonable prices. This clearly shows that tender collusion harms competing businesses and the wider community.<sup>16</sup> For example, in the case of Goods/Services Procurement based on decision No. 1287 K/Pid.Sus/2013, the defendant, Prof. Dr. H. Abdus Salam, Dz, MM, was involved in misappropriating funds for the procurement of tools for the Education Management Information System (EMIS) project at the State Islamic Institute (IAIN) Syekh Nurjati Cirebon.<sup>17</sup> Another example is the internet network procurement in Maro Sebo Ulu District for the 2017 fiscal year, with the defendant Hady Wintani, SE, Secretary of Maro Sebo Ulu Subdistrict, Batanghari.<sup>18</sup>

Government procurement of goods and services requires strict supervision to prevent fraud and corruption.<sup>19</sup> Forensic accounting, investigative audits, and audit integrity are crucial to detect and prevent fraud in government procurement processes.<sup>20</sup> Additionally, digitalization and the implementation of good governance can help prevent corruption in government procurement of goods and services.<sup>21</sup>

Corruption in the procurement of goods/services has long been an issue in Indonesia, where corrupt activities can occur at any stage of the procurement process. The procurement system is vulnerable to corruption due to its complex procedures and large supervised budgets.<sup>22</sup> In 2008, Indonesia began using e-procurement to increase efficiency and transparency in the process.<sup>23</sup> However, the availability of e-procurement technology alone does not guarantee its use in every project in a province.<sup>24</sup>

Efficient, open, and competitive government procurement of goods/services is essential to provide affordable and quality goods/services, thus improving public services. To achieve procurement that aligns with the goals and mandates of the constitution, regulations regarding procurement procedures must be simple, clear, and comprehensive, in line with

<sup>&</sup>lt;sup>15</sup> Adam Khafi Ferdinand, Sunarto DM, and Maya Shafira, "Penegakan Hukum Dalam Pengadaan Barang Dan Jasa Pemerintah Oleh Komisi Pengawas Persaingan Usaha (Kppu) Dan Komisi Pemberantasan Korupsi (Kpk)," *Cepalo* 4, no. 2 (2020): 111–28, https://doi.org/10.25041/cepalo.v4no2.2006.

<sup>&</sup>lt;sup>16</sup> Adrian Sutedi, *Aspek-Aspek Hukum Pengadaan Barang dan Jasa dan Berbagai Permasalahannya*. Edisi Kedua (Jakarta: Sinar Grafika, 2012), h. 302.

<sup>&</sup>lt;sup>17</sup> Pengadaan.web.id, "7 Fakta Kasus Korupsi PPK Dalam Pengadaan Barang/Jasa," 2020, https://www.pengadaan.web.id/2020/02/fakta-kasus-korupsi-ppk-dalam-pengadaan-barang-jasa.html.

<sup>&</sup>lt;sup>18</sup> Ahmad Rustan Syamsuddin, "Pembuktian Penyalahgunaan Wewenang Dalam Perkara Tindak Pidana Korupsi Pengadaan Barang Dan Jasa," *Jambura Law Review* 2, no. 2 (2020): 161–81, https://doi.org/10.33756/jlr.v2i2.5942.

<sup>&</sup>lt;sup>19</sup> Suhartono Suhartono and Raodahtul Jannah, "Menelaah Dampak Penerapan Akuntansi Forensik Dalam Mendeteksi Fraud Pengadaan Barang/Jasa Pada Sektor Publik," *Jurnal Akuntansi STIE Muhammadiyah Palopo* 7, no. 2 (2021): 1–15, https://doi.org/10.35906/ja001.v7i2.735.

<sup>&</sup>lt;sup>20</sup> Retno Ratu Wiharti and Novita Novita, "Dampak Penerapan Akuntansi Forensik Dan Audit Investigasi Dalam Mendeteksi Fraud Pengadaan Barang/Jasa," *Jurnal Ilmiah Akuntansi Dan Humanika* 10, no. 2 (2020): 115, https://doi.org/10.23887/jiah.v10i2.24698.

<sup>&</sup>lt;sup>21</sup> Cesar Rengganis, Maudy Nurunnisa, and Muhammad Sulthan Maulana, "Korupsi, Droit De Suit Pada Pengadaan Barang Dan Jasa Pemerintah," *Indonesian Rich Journal* 2, no. 2 (2021): 1–8, https://doi.org/10.31092/irj.v2i2.27.

<sup>&</sup>lt;sup>22</sup> Prakasa, Asis, and Sahid, "Reduce Corruption in Public Procurement: The Effort Towards Good Governance."

<sup>&</sup>lt;sup>23</sup> Achmad Nurmandi and Sunhyuk Kim, "Making E-procurement Work in a Decentralized Procurement System: A Comparison of Three Indonesian Cities," *International Journal of Public Sector Management* 28, no. 3 (2015): 198–220, https://doi.org/10.1108/IJPSM-03-2015-0035.

<sup>&</sup>lt;sup>24</sup> Sean Lewis-faupel et al., "Can Electronic Procurement Improve Infrastructure Provision?," *NBER Working Paper Series* w20344, no. July (2014): 1–35.

good governance principles. This led to the issuance of regulations on government procurement of goods/services, such as Presidential Regulation No. 16 of 2018. The Presidential Regulation on Government Procurement of Goods and Services outlines principles such as efficiency, effectiveness, transparency, openness, competitiveness, fairness, and accountability. Transparency, legal certainty, and balanced policies in government procurement agreements are crucial to avoid corruption and abuse of authority.<sup>25</sup>

Presidential Regulation No. 16 of 2018 plays a significant role in influencing the government procurement system in Indonesia. This regulation aims to improve good governance, transparency, and efficiency in the procurement process by government institutions. It was introduced to establish rules and guidelines in government procurement of goods and services, aiming to regulate and streamline procurement procedures.<sup>26</sup> The regulation emphasizes achieving optimal cost-effectiveness in procurement efforts, stressing that the primary focus is not solely on obtaining the lowest price.<sup>27</sup> The government mandates government institutions to conduct electronic tenders and selections to increase transparency and efficiency in the procurement process.<sup>28</sup> This regulation allows for financial penalties on service providers who fail to meet project deadlines as stipulated in their contracts, ensuring accountability and timely project completion.<sup>29</sup>

The regulation also empowers local government leaders to oversee the entire procurement process, covering all stages from planning to project delivery, through internal monitoring mechanisms in each local government.<sup>30</sup> This rule serves as the basis for usage e-procurement systems, such as *e-tendering*, *e-catalogs*, and *e-marketplaces*, to simplify and modernize the procurement process for products and services by government organizations.<sup>31</sup>

Electronic procurement, or e-procurement, is the subject of research aiming to enhance transparency, efficiency, and effectiveness in the government's procurement process for goods and services.<sup>32</sup> The success of e-procurement is influenced by factors such as location, IT infrastructure, human resources, and the capabilities of local governments.<sup>33</sup> E-procurement can reduce corruption by increasing transparency and accountability in the procurement

<sup>&</sup>lt;sup>25</sup> Syamsuddin, "Pembuktian Penyalahgunaan Wewenang Dalam Perkara Tindak Pidana Korupsi Pengadaan Barang Dan Jasa."

<sup>&</sup>lt;sup>26</sup> Satria Ediyanto, Asnal Diansyah, and Syamsul Bahri, "Analisis Kebijakan Pengadaan Barang Dan Jasa Pemerintah Berkelanjutan (Studi Kasus : BP2JK Lampung)," *Seminar Nasional Insinyur Profesional (SNIP)* 2, no. 1 (2022): 2–5, https://doi.org/10.23960/snip.v2i1.74.

<sup>&</sup>lt;sup>27</sup> Deby Triasti, "Pengadaan Barang Dan Jasa Dalam Rangka Percepatan Penanganan Covid-19," *Syntax Idea* 3, no. 6 (2021): 1302–16, https://doi.org/10.46799/syntax-idea.v3i6.1226.

<sup>&</sup>lt;sup>28</sup> Billy Thandy Tulungen and Vid Adrison, "Kompetisi Dan Efisiensi Pada Pengadaan Pemerintah: Bukti Empiris Pada Kementerian/ Lembaga Di Indonesia," *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara Dan Kebijakan Publik* 6, no. 1 (2021): 19–29, https://doi.org/10.33105/itrev.v6i1.225.

<sup>&</sup>lt;sup>29</sup> Joone Seisi Margareth Manus, Nurmaiyasa Marsaoly, and Raudha Hakim, "Analisis Faktor Keterlambatan Pekerjaan Preservasi Jalan Weda-Sagea Berdasarkan Persepsi Stakeholder," *Jurnal Rekayasa Konstruksi Mekanika Sipil (JRKMS)* 05 (2022): 51–59, https://doi.org/10.54367/jrkms.v5i1.1709.

<sup>&</sup>lt;sup>30</sup> Riza Achmad Bagraff, "Kompleksitas Kelembagaan Dalam Penerapan Probity Audit Pengadaan Barang Dan Jasa Pada Inspektorat Kabupaten Jombang," *ABIS: Accounting and Business Information Systems Journal* 9, no. 2 (2021), https://doi.org/10.22146/abis.v9i2.65945.

<sup>&</sup>lt;sup>31</sup> Deby Ariesta, "Efektivitas Pengadaan Barang Dan Jasa Melalui E-Catalogue Di Kecamatan Kebayoran Lama Kota Administrasi Jakarta Selatan Provinsi DKI Jakarta," *Ascarya: Journal of Islamic Science, Culture, and Social Studies* 1, no. 2 (2021): 156–72, https://doi.org/10.53754/iscs.v1i2.26.

<sup>&</sup>lt;sup>32</sup> Nurman Sahar and Syahfitri R Sari, "Arajang : Implementasi E-Procurement Pada Dinas Pekerjaan Umum Kota Makassar," *Jurnal Ilmu Sosial Dan POlitik* 5, no. 2 (2022): 163–79, https://ojs.unsulbar.ac.id/.

<sup>&</sup>lt;sup>33</sup> Nurmandi and Kim, "Making E-Procurement Work in a Decentralized Procurement System: A Comparison of Three Indonesian Cities."

process,<sup>34</sup> improving procurement efficiency by enhancing oversight, thorough evaluation, and monitoring from planning to implementation,<sup>35</sup> and boosting bidder participation and trust in government institutions.<sup>36</sup> However, implementing e-procurement faces several challenges, including the need for institutional and physical infrastructure improvements to overcome obstacles and prevent system failures.<sup>37</sup> Audit integrity can be used to prevent fraud, encompassing supervision, review, monitoring, evaluation, and/or a whistleblowing system.<sup>38</sup>

#### E-procurement system in goods/services procurement in Indonesia

Electronic procurement, commonly known as e-procurement, is a web-based application system that facilitates the entire procurement process using the internet, either through direct procurement or tender/selection methods.<sup>39</sup> E-procurement offers various benefits in the procurement process. Here are some key advantages:

- 1. Efficiency: e-procurement streamlines the procurement process, making it more efficient and reducing the time needed for various procurement activities. <sup>40</sup>
- 2. Cost Reduction: Implementing e-procurement can result in cost savings by optimizing the procurement process and reducing operational costs.<sup>41</sup>
- 3. Transparency: e-procurement enhances transparency in procurement activities, ensuring that the process is open, fair, and accountable.
- 4. Corruption Prevention: e-procurement serves as a tool to prevent corruption in the procurement process by promoting transparency and reducing opportunities for fraudulent practices.<sup>42</sup>

<sup>&</sup>lt;sup>34</sup> Yong. Neupane, Arjun. Soar, Jeffrey. Vaidya, Kishor. Jianming, "Transforming Government: People , Process and Policy 7, no. 2 (2013): 240–55.

<sup>&</sup>lt;sup>35</sup> Purwanto, Mulyadi, and Anwar, "Kajian Konsep Diamond Fraud Theory Dalam Menunjang Efektivitas Pengadaan Barang/Jasa Di Pemerintah Kota Bogor."

<sup>&</sup>lt;sup>36</sup> Tashfeen Ahmad, Ruba Aljafari, and Viswanath Venkatesh, "The Government of Jamaica's Electronic Procurement System: Experiences and Lessons Learned," *Internet Research* 29, no. 6 (2019): 1571–88, https://doi.org/10.1108/INTR-02-2019-0044.

<sup>&</sup>lt;sup>37</sup> Dhiona Ayu Nani and Syaiful Ali, "Determinants of Effective E-Procurement System: Empirical Evidence from Indonesian Local Governments," *Jurnal Dinamika Akuntansi Dan Bisnis* 7, no. 1 (2020): 33–50, https://doi.org/10.24815/jdab.v7i1.15671.

<sup>&</sup>lt;sup>38</sup> Johan Arifin and Toni Hartadi, "The Implementation of Probity Audit to Prevent Fraud in Public Procurement of Goods and Services for Government Agencies," *Jurnal Akuntansi & Auditing Indonesia* 24, no. 1 (2020): 11–21, https://doi.org/10.20885/jaai.vol24.iss1.art2.

<sup>&</sup>lt;sup>39</sup> Cosmas Sakti Wijaya Adi, "Analisis Penerapan E-Procurement Menggunakan Sistem Pengadaan Secara Elektronik: Studi Kasus Pada Layanan Pengadaan Secara Elektronik (LPSE) Kementerian Keuangan Papua Barat," *Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara Dan Kebijakan Publik* 2, no. 2 (2018): 1–16, https://doi.org/10.33105/itrev.v2i2.16.

<sup>&</sup>lt;sup>40</sup> Rendra Setyadiharja and Achmad Nurmandi, "Implementasi Sistem Secara Elektronik (LPSE)," Jurnal Ilmu Pemerintahan & Kebijakan Publik I (2014): 443–81.

<sup>&</sup>lt;sup>41</sup> Dendi Fatrah Ramadhan and Abdul Rahman, "Implementasi Kebijakan Pengadaan Barang/Jasa Pemerintah Melalui E-Procurement Pada Layanan Pengadaan Secara Elektronik Kota Depok," *Transparansi : Jurnal Ilmiah Ilmu Administrasi* 5, no. 1 (2022): 6–18, https://doi.org/10.31334/transparansi.v5i1.2231.

<sup>&</sup>lt;sup>42</sup> Arasy Ghazali Akbar, "The Impact of a Procurement Implementation and Government Internal Control System on Goods/Services Procurement Fraud Prevention by Using Organization Ethical Culture as a Moderating Variable," *Jurnal Economia* 15, no. 1 (2019): 69–81, https://doi.org/10.21831/economia.v15i1.23618.

- 5. Performance Improvement: The adoption of e-procurement can improve supply chain performance, leading to overall organizational performance enhancement.<sup>43</sup>
- 6. Competitive Advantage: e-procurement can help organizations achieve a competitive advantage by improving procurement processes and supplier relationships.
- 7. Fraud Prevention: The e-procurement system contributes to fraud prevention by offering a secure and auditable platform for procurement transactions.<sup>44</sup>
- 8. Sustainability: e-procurement technology can support sustainable procurement practices, promoting environmentally friendly procurement processes.

Several studies outline the objectives and benefits associated with e-procurement in the context of government procurement:

- 1. Cost Reduction and Efficiency: e-procurement is expected to lead to significant procurement cost savings, enhancing the status of the purchasing function, and restructuring the supply market, with the ultimate goal of cost reduction and operational efficiency.<sup>45</sup>
- 2. Transparency and Accountability: A transparent e-procurement process is crucial for good governance practices, increasing cost-effectiveness, ensuring accountability, and reducing vendor collusion.<sup>46</sup>
- 3. Corruption Prevention: e-procurement is seen as a tool to reduce corruption in the procurement process, offering benefits such as transparent bidding processes, increased competition, and reduced fraudulent practices.<sup>47</sup>
- 4. Performance Improvement: The implementation of e-procurement promises to reduce operational costs across the supply chain, though it also raises expectations and challenges for buyer satisfaction and supply chain performance.<sup>48</sup>
- 5. Strategic Sourcing and Performance: e-procurement, combined with strategic purchasing, can contribute to more effective purchasing processes in the supply chain context, leading to improved performance.<sup>49</sup>

<sup>&</sup>lt;sup>43</sup> Henry P.Panggabean, Penyalahgunaan Keadaan (Misbruik van Omstandigheden) Sebagai Alasan (Baru) Untuk Pembatalan Perjanjian (Berbagai Perkembangan Hukum Di Belanda) (Yogyakarta: Liberty, 1991).

<sup>&</sup>lt;sup>44</sup> Immanuel Milenius Francesco and Hastuti Hastuti, "Pengaruh Penerapan E-Procurement Dan Sistem Pengendalian Internal Pemerintah Terhadap Pencegahan Fraud Pengadaan Barang/Jasa Pemerintah (Survei Pada Pejabat Pengadaan Di Kota Cimahi)," *Indonesian Accounting Research Journal* 2, no. 3 (2022): 237–43, https://doi.org/10.35313/iarj.v2i3.4126.

<sup>&</sup>lt;sup>45</sup> Simon Croom and Alistair Brandon-Jones, "Impact of E-Procurement: Experiences from Implementation in the UK Public Sector," *Journal of Purchasing and Supply Management* 13, no. 4 (2007): 294–303, https://doi.org/10.1016/j.pursup.2007.09.015.

<sup>&</sup>lt;sup>46</sup> Siriluck Rotchanakitumnuai, "The Governance Evidence of E-Government Procurement," *Transforming Government: People, Process and Policy 7*, no. 3 (2013): 309–21, https://doi.org/10.1108/TG-01-2013-0004.

<sup>&</sup>lt;sup>47</sup> Aduwo et al., "Exploring Anti-Corruption Capabilities of e-Procurement in Construction Project Delivery in Nigeria."

<sup>&</sup>lt;sup>48</sup> Ganesh Vaidyanathan and Sarv Devaraj, "The Role of Quality in E-Procurement Performance: An Empirical Analysis," *Journal of Operations Management* 26, no. 3 (2008): 407–25, https://doi.org/10.1016/j.jom.2007.08.004.

<sup>&</sup>lt;sup>49</sup> Minkyun Kim, Nallan C. Suresh, and Canan Kocabasoglu-Hillmer, "A Contextual Analysis of the Impact of Strategic Sourcing and E-Procurement on Performance," *Journal of Business and Industrial Marketing* 30, no. 1 (2015): 1–16, https://doi.org/10.1108/JBIM-01-2012-0010.

6. Sustainable Procurement: The e-procurement technology framework can support sustainable procurement practices in ISO 14001-certified companies, promoting environmentally friendly procurement processes.<sup>50</sup>

Government procurement involves the process of obtaining goods or services to meet public needs or government interests. This process includes various aspects such as procurement policies, multilateral trade rules, environmental criteria, factors influencing fraud, dispute resolution in government procurement agreements, and accountability in the procurement of goods and services. Utilizing environmental criteria, commonly applied by national administrations, can raise awareness of environmental issues and promote sustainable procurement practices.<sup>51</sup> The principles of contractual freedom and balance must be considered to ensure that government procurement agreements are fair and balanced.<sup>52</sup>

Contractual freedom is regulated by standard contracts for the procurement of goods and services by the government.<sup>53</sup> These contracts not only limit contractual freedom but also help make the procurement process fair, transparent, and in line with ethical business practices.<sup>54</sup> If a breach of contract is found in the procurement of goods/services, the dispute resolution regarding government procurement agreements becomes an important concern, not only according to applicable rules but also in the context of Islamic economic law.<sup>55</sup> Broadly speaking, issues in government procurement contracts in Indonesia, which often end in disputes between providers and the Commitment Making Officer, relate to three main aspects: (1) incomplete contract documents; (2) unclear/multi-interpretive contract terms; and (3) unforeseen factors that are difficult to predict.<sup>56</sup>

Implementing e-procurement can also be a solution to achieving transparency, efficiency, and accountability in government procurement of goods/services.<sup>57</sup> Through e-procurement, the procurement process becomes more open and efficient, allowing for streamlining processes and reducing the time required for government procurement. Additionally, e-procurement can help in fraud prevention by minimizing fraudulent practices

<sup>&</sup>lt;sup>50</sup> Pratik Kumar Singh et al., "A Framework of E-Procurement Technology for Sustainable Procurement in ISO 14001 Certified Firms in Malaysia," *Advances in Science, Technology and Engineering Systems* 5, no. 4 (2020): 424–31, https://doi.org/10.25046/AJ050450.

<sup>&</sup>lt;sup>51</sup> José Luis Fuentes-Bargues, Ma Carmen González-Cruz, and Cristina González-Gaya, "Environmental Criteria in the Spanish Public Works Procurement Process," *International Journal of Environmental Research and Public Health* 14, no. 2 (2017), https://doi.org/10.3390/ijerph14020204.

<sup>&</sup>lt;sup>52</sup> Lili Muskibah dan Naili Hidayah, "Penerapan Prinsip Kebebasan Berkontrak Dalam Kontrak Standar Pengadaan Barang Dan Jasa Pemerintah Di Indonesia," *Ilmu Hukum* Volume 4, no. April (2020): 175–94.

<sup>&</sup>lt;sup>53</sup> Arifin and Hartadi, "The Implementation of Probity Audit to Prevent Fraud in Public Procurement of Goods and Services for Government Agencies."

<sup>&</sup>lt;sup>54</sup> Muskibah dan Naili Hidayah, "Penerapan Prinsip Kebebasan Berkontrak Dalam Kontrak Standar Pengadaan Barang Dan Jasa Pemerintah Di Indonesia."

<sup>&</sup>lt;sup>55</sup> Ahmad Arif Zulfikar, "Kajian Yuridis Tentang Penyelesaian Sengketa Perjanjian Pengadaan Barang Dan Jasa Pemerintah Perspektif Hukum Ekonomi Syariah," *Widya Pranata Hukum : Jurnal Kajian Dan Penelitian Hukum* 3, no. 1 (2020): 1–18, https://doi.org/10.37631/widyapranata.v3i1.82.

<sup>&</sup>lt;sup>56</sup> Robin Suryo and Agita Marelia Ulfa, "Teori Kontrak Dan Implikasinya Terhadap Regulasi Pengadaan Barang / Jasa," *Jurnal Pengadaan* Volume 3, no. No 3 (2014): 1–22. h.2

<sup>&</sup>lt;sup>57</sup> Muhammad Iqbal, "Pengaruh Pelaksanaan E Katalog Dalam Pengadaan Barang / Jasa Pemerintah Terhadap the Effect of Implementation of E Catalogs in Procurement of Goods / Government Services," *Jurnal USM Law Review* 3, no. 1 (2020): 77–97, https://journals.usm.ac.id/index.php/julr/article/view/2204/0.

and increasing oversight of the procurement process.<sup>58</sup> The stages of e-procurement according to LKPP regulations are as follows:

- 1. Procurement Preparation: Preparation of procurement plans, budgets, and technical specifications for required goods/services.
- 2. Announcement of Provider Selection: Information about the procurement is openly announced through the e-procurement portal.
- 3. Registration and Submission of Bids: Goods/services providers register and submit bids electronically.
- 4. Bid Evaluation: Submitted bids are evaluated based on predetermined criteria transparently.
- 5. Winner Determination: The winner of the tender is announced through the e-procurement portal.
- 6. Contract Implementation: Contracts are signed electronically, and procurement implementation is monitored through the system.



# The principle of saddu al-dhari'ah in Islamic law as a fraud prevention effort

*Saddu al-dhariah* is a concept in Islamic jurisprudence aimed at achieving benefits and avoiding harm or damage. *Saddu al-dhariah* refers to means that lead to an objective, whether permissible or impermissible. Means that lead to impermissible objectives are also impermissible, while means that lead to permissible objectives are also permissible, and means that lead to obligatory objectives are also obligatory.<sup>59</sup> This concept has been applied in various contexts, such as protecting the rights of illegitimate children<sup>60</sup>, guardianship in Islamic law<sup>61</sup>, and preventing close-relative marriages<sup>62</sup>. Scholars like Arsyad al-Banjari have

<sup>&</sup>lt;sup>58</sup> Cinita Ayu Puspa Dewi and Rida Perwita Sari, "Implementation of E-Procurement System and Internal Control System for Fraud Prevention of Goods and Services Procurement in Jombang Regency," *COSTING: Journal of Economic, Business and Accounting* 6, no. 1 (2022): 200–2013.

<sup>&</sup>lt;sup>59</sup> Djazuli, H.A. 2006. Kaidah-Kaidah Fiqih, Kaidah-Kaidah Hukum Islam Dalam Menyelesaikan Masalah-Masalah Yang Praktis (Jakarta: Kencana Prenada Group, 2006), h. 99.

<sup>&</sup>lt;sup>60</sup> Ahmad Rizza Habibi, "The Dynamics Of Illegitimate Child Status In Sharia And National Law Of Indonesia: Is There A Harmonization ?," *Al-Manhaj: Journal of Indonesian Islamic Family Law* 3, no. 1 (2021): 70–80.

<sup>&</sup>lt;sup>61</sup> Habibi Al Amin, "Konsep Perwalian Dalam Al- Qur'an," Journal Unhasy Shakhsiyah Burhaniyah: Jurnal Penelitian Hukum Islam 6 (2021): 95–113.

<sup>&</sup>lt;sup>62</sup> Irzak Yuliardy Nugroho, Mufidah CH, and Suwandi, "Pluralisme Hukum Dalam Tradisi Perkawinan Sasuku Pada Masyarakat Minang," *Al-Manhaj: Journal of Indonesian Islamic Family Law* 4, no. 1 (2022): 25–41, https://doi.org/10.19105/al-manhaj.v4i1.5722.

discussed practical aspects of Islamic jurisprudence using concepts developed therein.<sup>63</sup> Some scholars consider *saddu al-dhariah* as a preventive method to address issues in Islamic transactions.<sup>64</sup>

The approach of *saddu al-dhariah* in social and governmental order issues and government procurement of goods/services is a relevant concept in the context of public policy and government administration. This concept emphasizes preventing harm (*mafsadat*) and enhancing welfare (*maslahah*) in decision-making. The *saddu al-dhari'ah* approach can be used to address strategic issues such as employment, health insurance, and education availability in the context of social and governmental order.<sup>65</sup> Regulatory reforms considering the principle of *saddu al-dhari'ah* can also help address bureaucratic mechanisms that may hinder the formation of a clean government.<sup>66</sup>

The *saddu al-dhari'ah* concept can be beneficial for government procurement of goods and services because it can prevent legal procedure violations, improve procurement implementation quality, and prevent fraud.<sup>67</sup> Due to the importance of good governance during the procurement process, this concept can also influence the desire to commit fraud in the procurement of goods and services.<sup>68</sup> The *saddu al-dhari'ah* approach, focusing on harm prevention, welfare enhancement, transparency, fairness, and efficiency, can be a relevant foundation in addressing social and governmental order issues and government procurement of goods and services. Applying the *saddu al-dhari'ah* principle can be seen in efforts to prevent fraud and manipulation in government procurement of goods/services and compliance with applicable regulations. Thus, this principle helps maintain the integrity and sustainability of the procurement process in line with Sharia values.

# Analysis of the implementation of *e-procurement* policy according to *saddu al-dhari'ah* principles

The use of e-procurement in the policy of procurement of goods/services in the Indonesian government can fulfil the principles of *saddu al-dhariah* by enhancing transparency, efficiency, and accountability in the procurement of government goods/services. Through e-procurement, the procurement process becomes more open and efficient, allowing for the reduction of processes and time in government procurement of goods/services. Therefore, *e*-

<sup>&</sup>lt;sup>63</sup> Muhammad Iqbal, "Nuansa Fiqih Dalam Pemikiran Teologi Syekh Muhammad Arsyad Al-Banjari Pada Risalah Tuhfat Al-Râghibîn," *Khazanah: Jurnal Studi Islam Dan Humaniora* 19, no. 1 (2021): 21, https://doi.org/10.18592/khazanah.v19i1.4938.

<sup>&</sup>lt;sup>64</sup> Muhamad Takhim, "Saddu Al-Dzari'ah Dalam Muamalah Islam," *AKSES: Jurnal Ekonomi Dan Bisnis* 14, no. 1 (2020): 19–25, https://doi.org/10.31942/akses.v14i1.3264.

<sup>&</sup>lt;sup>65</sup> Muhammad Rosyid Budiman et al., "Kebijakan, Risiko, Dan Perlindungan Sosial Alternatif Dalam Transisi Pemuda Di Jawa Tengah," *Jurnal Studi Pemuda* 7, no. 1 (2019): 46, https://doi.org/10.22146/studipemudaugm.42908.

<sup>&</sup>lt;sup>66</sup> Apri Listiyanto, "Pembaharuan Regulasi Pengadaan Barang Dan Jasa Pemerintah," Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional 1, no. 1 (2012): 113–34, https://doi.org/10.33331/rechtsvinding.v1i1.109.

<sup>&</sup>lt;sup>67</sup> Heru Triawan, "Pelanggaran Prosedur Hukum Oleh Pejabat Pembuat Komitmen Dalam Pengadaan Barang/Jasa (Studi Kasus Putusan Pengadilan Negeri Jakarta Pusat Nomor 162/PDT.G./2017/PN.JKT.PST)," *Jurnal Ilmiah Ilmu Pendidikan Dan Sosial* 11, no. 1 (2022): 22–39.

<sup>&</sup>lt;sup>68</sup> K N Putra, I Triyuwono, and ..., "Fraud Pengadaan Barang Dan Jasa Dengan Kesesuaian Kompensasi Sebagai Variabel Moderating (Studi Empiris Pada Pemerintah Kab ...," *Amwaluna: Jurnal Ekonomi* ... 2, no. 2 (2018): 238–58,

https://ejournal.unisba.ac.id/index.php/amwaluna/article/view/3815%0Ahttp://ejournal.unisba.ac.id/index.php/amwaluna/article/download/3815/2347.

*procurement* can help prevent potential losses or damages and ensure compliance with sharia principles in procurement.

The procurement of goods/services by the government according to the principle of *saddu al-dhariah* in Islamic jurisprudence aims to prevent potential losses or damages and ensure compliance with sharia principles. This principle can be applied in various aspects of government procurement of goods/services as follows:

#### 1. Prevention of fraud, corruption, and collusion

Contracts must adhere to the principles of voluntary agreement, trustworthiness, caution, consistency, mutual benefit, equality, transparency, capability, ease, good faith, lawful cause, freedom to contract, and written form.<sup>69</sup> Procurement contracts of goods/services have met these principles, particularly transparency, which has been applied in all procurement processes through electronic means (*e-procurement*).

In the implementation of the procurement process of goods and services, the government must implement transparent and accountable mechanisms to prevent acts of corruption and collusion. This includes the use of open tenders and strict supervision at every stage of the procurement process. Strict supervision at all stages of procurement, from planning to implementation, is a direct implementation of the *saddu al-dhariah* principle. This aims to prevent potential abuse of power or fraud. Abuse of power often involves the application of certain clauses determined by a stronger party that result in harm to the weaker party. Such contract application occurs in standard contracts where clauses have been determined/designed by one party. In most cases, the stronger party ensures that the agreement contains clauses that benefit them.<sup>70</sup>

The principle of *saddu al-dhariah* encourages the prevention of actions that can cause harm to the state and society. Thus, any actions that potentially lead to corrupt practices must be prevented from the start. This includes conducting regular and detailed audits to ensure there are no deviations from established procedures. This prevents opportunities for corruption and misuse of funds.

The procedures for procurement of goods/services by the government according to Presidential Regulation No. 16 of 2018 on Procurement of Goods/Services have met the basic concept of *muamalah*. The basic concept of *muamalah* has been fulfilled by the government procurement procedures regulated by Presidential Regulation No. 16 of 2018 on Procurement of Goods/Services. Seeking wealth as much as possible and in a halal way is not prohibited by Islamic law for highly respected reasons. However, Islamic rules not only serve as basic rules but also function to prevent fraud or manipulation in the procurement of goods/services by the government.

In this context, the application of probity audits becomes essential in preventing fraud in the procurement of government goods and services. Despite obstacles such as limited facilities and infrastructure, budget, auditor competence, time, human resources, and documentation, probity audits remain an effective instrument to ensure compliance with *muamalah* principles and prevent potential fraud.<sup>71</sup> In Indonesia, public procurement practices face various issues in the context of cases and problems related to the procurement of goods

<sup>&</sup>lt;sup>69</sup> Jundiani, Pengaturan Hukum Perbankan Syariah di Indonesia (Malang: UIN-Malang Press, 2009), h. 46.

<sup>&</sup>lt;sup>70</sup> Ahmad Miru, *Hukum Kontrak Bernuansa Islam*, (Jakarta: PT. Raja Grafindo Persada, 2013), 57-59

<sup>&</sup>lt;sup>71</sup> Muh Syahru Ramadhan and Johan Arifin, "Efektivitas Probity Audit Dalam Mencegah Kecurangan Pengadaan Barang Dan Jasa," *Jurnal Akuntansi Multiparadigma* 10, no. 3 (2019): 550–68, https://doi.org/10.21776/ub.jamal.2019.10.3.32.

and services. Inadequate public infrastructure procurement and procurement of goods/services are some of the issues that arise.

## 2. Transparency and accountability

The main focus in the procurement of goods/services is transparency and accountability. Local governments are making efforts to implement green procurement and encourage suppliers to use environmental management systems. This shows the importance of transparent and sustainable public procurement.

It is crucial to align the implementation of e-procurement with the principles outlined in the regulations governing government procurement, focusing on efficiency, effectiveness, transparency, competition, fairness, and accountability.<sup>72</sup> Maintaining transparency in the procurement process is essential to avoid fraud and abuse of power. All information related to procurement must be openly available to the public, including selection criteria, bid evaluations, and final outcomes of the tender process. Accountability must also be applied so that officials involved in procurement are responsible for their decisions and actions. This helps prevent practices that can harm public interests.

Transparency in the procurement process of goods/services is intended to provide broad and clear information to all potential participants who can participate in tenders without exception. Additionally, potential participants must be treated fairly at every stage of the process, ensuring no discriminatory treatment against them.<sup>73</sup> Thus, procurement of goods/services can be conducted without the need for direct meetings. E-procurement, which is the implementation of information technology, can enhance transparency and reduce opportunities for manipulation and fraud. This system allows wider access and more open information for all interested parties.

Open reporting through the Electronic Procurement Service (LPSE) website ensures that all procurement processes are reported openly and can be accessed by the public. This includes initial planning, contract details, bids, and the results of the procurement implementation, whether through tenders, selections, or direct procurement. Several things need to be considered to ensure that reports on the procurement process are all open and accessible to the public through the LPSE website. The electronic procurement of government goods and services through e-procurement has become an important step in realizing the values of good governance.<sup>74</sup> From the perspective of vendors or providers of government goods and services, the convenience of services is a major factor that drives vendor satisfaction when using the e-procurement system.<sup>75</sup> With the transparency of the Electronic Procurement Service (LPSE) application, all users can obtain the same information, thereby increasing user trust and fulfilling the principle of *saddu al-dhariah*, as well as complying with *fiqh muamalah*, which is the fulfillment of principles<sup>76</sup>.

<sup>&</sup>lt;sup>72</sup> Sahar and Sari, "Arajang : Implementasi E-Procurement Pada Dinas Pekerjaan Umum Kota Makassar."

<sup>&</sup>lt;sup>73</sup> Yusni, "Efek Moderasi Komitmen Organisasi Pada Pengaruh Implementasi E-Procurement Terhadap Pencegahan Fraud Pengadaan Barang Dan Jasa Pemerintah," *Jurnal Ilmiah Manajemen EMOR (Ekonomi Manajemen Orientasi Riset)* 5, no. 2 (2021): 1–23.

<sup>&</sup>lt;sup>74</sup> Ahmad Ahmad, Abd. Kadir Adys, and Nasrul Haq, "Implementasi E-Procurement Dalam Pengadaan Barang Dan Jasa Di Bagian Layanan Pengadaan Barang Dan Jasa Pemerintah (Blpbj) Sekretariat Daerah Kota Makassar," *JPPM: Journal of Public Policy and Management* 2, no. 2 (2020): 85–92, https://doi.org/10.26618/jppm.v2i2.4564.

<sup>&</sup>lt;sup>75</sup> Faradina Harumi, Lukito Edi Nugroho, and Sri Suning Kusumawardani, "Efisiensi ISO 27001, ISO 9001, Dan Standar LPSE Pada Data Center Dan e-Procurement Pemerintahan," *JISKA (Jurnal Informatika Sunan Kalijaga)* 6, no. 1 (2021): 50–58, https://doi.org/10.14421/jiska.2021.61-06.

<sup>&</sup>lt;sup>76</sup> Kompilasi Hukum Ekonomi Syariah Pasal 21

### 3. Compliance with laws and regulations

The procurement process must comply with all applicable laws and regulations, including those related to sharia. This includes meeting established quality standards and technical specifications, as well as executing contracts according to applicable regulations. Enforcing strict legal action against violations in the government procurement process is crucial, including actions against corruption, collusion, and nepotism. Strict measures are needed to enforce violations in the procurement process, such as corruption, collusion, and nepotism. To maintain integrity in the procurement of government goods and services, optimal enforcement of laws against corruption is essential.<sup>77</sup> Public participation in preventing and eradicating corruption is vital.<sup>78</sup>

Reorienting the function of internal audits is also crucial in combating procurement corruption.<sup>79</sup> This highlights the importance of strong internal oversight to prevent and detect possible corruption. Furthermore, the policy of government procurement of goods and services through e-procurement must be implemented with strict enforcement against those who commit corruption violations.<sup>80</sup>

Asset confiscation and optimization of mutual legal assistance are also important strategies in recovering state losses due to corruption.<sup>81</sup> This shows that comprehensive efforts are needed to recover state assets damaged by corruption violations. Another crucial aspect of law enforcement is the ability of the prosecutor's office to recover state losses caused by corruption.<sup>82</sup>

One form of *saddu al-dhariah* in regulation is the existence of Law No. 5 of 1999 concerning the Prohibition of Monopolistic Practices and Unfair Business Competition, which defines unfair business competition as competition between business actors in conducting production and/or marketing activities of goods and/or services done dishonestly or unlawfully or obstructing fair business competition. Furthermore, the law emphasizes that every business actor in Indonesia must have an equal opportunity to participate in the production and marketing of goods and services in a healthy, effective, and efficient business climate to prevent the concentration of economic power in certain business actors.<sup>83</sup>

The principle of *saddu al-dhariah* also requires the selection of providers or vendors with a good track record and no history of involvement in unlawful practices, considering criteria

<sup>&</sup>lt;sup>77</sup> Stefany Ismantara et al., "Carut Marut Penegakan Hukum Terhadap Tindak Pidana Korupsi," *PROSIDING SENAPENMAS* 9, no. 20 (2021): 1179–88.

<sup>&</sup>lt;sup>78</sup> Marten Bunga et al., "Urgensi Peran Serta Masyarakat Dalam Upaya Pencegahan Dan Pemberantasan Tindak Pidana Korupsi," *Law Reform: Jurnal Pembaharuan Hukum* 15, no. 1 (2019): 85–97, https://doi.org/10.14710/lr.v15i1.23356.

<sup>&</sup>lt;sup>79</sup> Achmad Fawaid Asad, Tarjo Tarjo, and Siti Musyarofah, "Reorentasi Audit Internal Untuk Melawan Korupsi Pengadaan," *Jurnal Akuntansi Multiparadigma* 10, no. 3 (2019): 583–601, https://doi.org/10.21776/ub.jamal.2019.10.3.34.

 $<sup>^{80}</sup>$ Ramadhan and Arifin, "Efektivitas Probity Audit Dalam Mencegah Kecurangan Pengadaan Barang Dan Jasa."

<sup>&</sup>lt;sup>81</sup> Khoirur Rizal Lutfi and Retno Anggoro Putri, "Optimalisasi Peran Bantuan Hukum Timbal Balik Dalam Pengembalian Aset Hasil Tindak Pidana Korupsi," *Undang: Jurnal Hukum* 3, no. 1 (2020): 33–57, https://doi.org/10.22437/ujh.3.1.33-57.

<sup>&</sup>lt;sup>82</sup> Baharuddin Badaru and Siswandi, "Efektivitas Kejaksaan Dalam Pengembalian Kerugian Negara Akibat Tindak Pidana Korupsi," Journal of Lex Theory (JLT) 1, no. 2 (2020): 82–98, http://download.garuda.kemdikbud.go.id/article.php?article=2906157&val=25506&title=Peran Kepolisian Dalam Penegakan Hukum Terhadap Aksi Unjuk Rasa Mahasiswa Yang Anarkis Di Kota Makassar.

<sup>&</sup>lt;sup>83</sup> Yudhatama Fitriargo, Sriwidodo, and Hendro, "Penegakan Hukum Monopoli Persaingan Usaha Dalam Tender Proyek Kerjasama Pemerintah Dengan Badan Usaha (KPBU)."

that comply with Presidential Regulation No. 16 of 2018. Selecting providers of goods/services based solely on price is insufficient; other criteria such as quality, price, flexibility, and performance must also be considered to meet current needs as well as future needs.<sup>84</sup> In the context of selecting vendors not involved in unlawful practices, it is important to consider legal compliance and integrity track records.<sup>85</sup> Strategic providers of goods/services must consider sustainability and risk factors. Therefore, selecting providers or vendors with a good track record and not involved in unlawful practices requires considering legal compliance, performance, integrity, quality, price, and other relevant factors.<sup>86</sup>

# 4. Improvement of quality and efficiency

The procurement process must be designed to be efficient and provide the best value for money spent. This includes a thorough evaluation of quality, careful assessment of the costs and benefits of the goods or services to be procured. As part of public performance management, procurement efficiency can help achieve value for money by reducing administrative costs and directing resources to support more complex procurement processes.<sup>87</sup> The implementation of technology such as blockchain in the procurement process can enhance transparency and efficiency, helping to achieve value for money. It is essential to optimize material procurement to minimize construction waste, contributing to efficiency and value for money.<sup>88</sup> It is important in *saddu al-dhariah* to ensure that the goods or services obtained not only meet current needs but are also sustainable (long-lasting) and do not cause future harm.

The implementation of e-procurement can eliminate information barriers for all providers of goods and services. Transparency in procurement information encourages competitive business practices among goods and services providers, leading to more efficient contract prices in procurement bids.<sup>89</sup>

#### 5. *Ethics and integrity*

Ethics and integrity should be the foundation of every procurement process. Officials involved must carry out their duties responsibly and adhere to high moral principles. All parties involved in procurement of goods/services should adhere to the following ethical standards:

1. Perform duties orderly, with a sense of responsibility to achieve the goals, smoothness, and accuracy in the procurement of goods/services;

<sup>&</sup>lt;sup>84</sup> Matthew J. Landry et al., "Usda Special Supplemental Nutrition Program for Women, Infants and Children (Wic) Vendor Criteria: An Examination of Us Administrative Agency Variations," *International Journal of Environmental Research and Public Health* 18, no. 7 (2021), https://doi.org/10.3390/ijerph18073545.

<sup>&</sup>lt;sup>85</sup> F. Fudzin, A. A. Mokhtar, and M. Muhammad, "Supply Chain Management of Outsourcing Module Components Decision-Making Using Analytical Hierarchy Process and Visual Basic Application in Automotive Body-in-White Welding Assembly Line," *International Journal of Automotive and Mechanical Engineering* 19, no. 3 (2022): 9909–20, https://doi.org/10.15282/ijame.19.3.2022.03.0763.

<sup>&</sup>lt;sup>86</sup> Reza Alikhani, S. Ali Torabi, and Nezih Altay, "Strategic Supplier Selection under Sustainability and Risk Criteria," *International Journal of Production Economics* 208 (2019): 69–82, https://doi.org/10.1016/j.ijpe.2018.11.018.

<sup>&</sup>lt;sup>87</sup> Singh et al., "A Framework of E-Procurement Technology for Sustainable Procurement in ISO 14001 Certified Firms in Malaysia."

<sup>&</sup>lt;sup>88</sup> Saheed O. Ajayi et al., "Optimising Material Procurement for Construction Waste Minimization: An Exploration of Success Factors," *Sustainable Materials and Technologies* 11 (2017): 38–46, https://doi.org/10.1016/j.susmat.2017.01.001.

<sup>&</sup>lt;sup>89</sup> Adi, "Analisis Penerapan E-Procurement Menggunakan Sistem Pengadaan Secara Elektronik: Studi Kasus Pada Layanan Pengadaan Secara Elektronik (LPSE) Kementerian Keuangan Papua Barat."

- 2. Work professionally and independently, while maintaining the confidentiality of procurement documents that by their nature must be kept secret to prevent deviations in procurement of goods/services;
- 3. Do not influence each other directly or indirectly resulting in unhealthy competition;
- 4. Accept and take responsibility for all decisions made in accordance with the written agreement of the parties involved;
- 5. Avoid and prevent conflicts of interest among the parties involved, both directly and indirectly in the procurement process;
- 6. Avoid and prevent waste and financial leakage in the procurement of goods/services;
- 7. Avoid and prevent abuse of authority and/or collusion for personal gain, groups, or other parties that directly or indirectly harm the state; and
- 8. Do not accept, offer, or promise to give or receive gifts, rewards, commissions, discounts, or any form of compensation from or to anyone known or suspected to be related to the procurement of goods/services.<sup>90</sup>

Integrity in procurement of goods and services is an important aspect to be considered in government procurement processes. Several studies highlight various factors influencing the integrity and effectiveness of procurement. One such factor is the use of information technology, such as e-procurement, which can enhance transparency and efficiency in the procurement process.<sup>91</sup> Additionally, increased supervision, comprehensive evaluation, and monitoring from planning to implementation can be used to prevent fraud in procurement.<sup>92</sup>

According to *saddu al-dzariah*, any action that may cause moral or material loss should be avoided, thus it is important to cultivate integrity in every aspect of procurement of goods/services and maintain ethics in every implementation of government procurement of goods/services.

## 6. Comprehensive Evaluation and Monitoring

Conducting a comprehensive evaluation of all bids and service providers is essential. This includes technical and financial evaluations to ensure the most appropriate and fair selection. Ensuring that the selected provider can deliver the best value for the organization, it's important to consider various relevant criteria when assessing provider performance, such as the Performance Assessment Model ANP developed to evaluate eleven vendors based on price, delivery, reciprocity agreements, quality, and service capacity. This method can provide a broad overview of provider performance.<sup>93</sup> The process of evaluating provider performance<sup>94</sup> through the Provider Performance Information System (SIKAP) application on the Indonesian government procurement website can be carried out systematically, using appropriate methods, and providing relevant information for real-time monitoring by the public.

Continuous monitoring of the implementation of procurement contracts to ensure no deviations from the initial agreement and the quality of goods or services received as

<sup>90</sup> Lihat Pasal 7 Peraturan Presiden No. 16 Tahun 2018 Tentang Pengadaan Barang Jasa Pemerintah

<sup>&</sup>lt;sup>91</sup> Tanesia, "Studi Efektivitas Pengadaan Barang Dan Jasa Pemerintah Secara Tradisional Dan Elektronik."

<sup>&</sup>lt;sup>92</sup> Purwanto, Mulyadi, and Anwar, "Kajian Konsep Diamond Fraud Theory Dalam Menunjang Efektivitas Pengadaan Barang/Jasa Di Pemerintah Kota Bogor."

<sup>&</sup>lt;sup>93</sup> Raman Kumar, Harwinder Singh, and Amrinder Singh, "A Framework for Evaluation of Vendors in the Automotive Industry," *International Journal of the Analytic Hierarchy Process* 12, no. 3 (2020): 488–511, https://doi.org/10.13033/IJAHP.V12I3.696.

<sup>&</sup>lt;sup>94</sup> M. Wala, B. Sompie, and R. Mandagi, "Penilaian Kinerja Konsultan Perencana Bangunan Dengan Metode Analytic Hierarchy Process (Studi Pada Perencana Bangunan Di Manado)," *Jurnal Ilmiah Media Engineering* 3, no. 2 (2013): 99–108.

promised. This aligns with the principles of *saddu al-dzariah* in government procurement of goods/services, aiming to prevent losses, enhance efficiency, and ensure compliance with applicable laws and regulations, so that procurement can proceed more effectively and deliver maximum benefits to society.

#### Conclusion

The implementation of government procurement of goods/services consists of three crucial stages: preparation, selection, and execution. Procurement must begin with good planning, selecting the best alternatives, or utilizing the best procurement strategies from various available strategies. This ensures that the procurement process aligns with the principles of Government Procurement of Goods/Services. The implementation of Government Procurement of Goods/Services must comply with the prevailing laws and regulations, mandatorily conduct electronic auctions or e-procurement, and apply the principles of *saddu al-dhariah* in the procurement of goods/services. This approach aims to prevent losses, enhance efficiency, and ensure compliance with applicable laws and regulations, so that the procurement process runs more smoothly and delivers maximum benefits to society. Government procurement of goods/services can be implemented in accordance with the principles of *saddu al-dhariah* in Islamic jurisprudence to ensure the fulfillment of Sharia principles, prevent potential losses or damage, and maintain the integrity and transparency of the procurement process.

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