

**PERAN TRANSPARANSI DAN AKUNTABILITAS DALAM  
MENGURANGI RISIKO KORUPSI  
(Studi Kasus di Lembaga Kebijakan Pengadaan Barang/Jasa  
Pemerintah , Sumatera Utara)**

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**ABSTRAK**

Tindak pidana korupsi dalam pengadaan barang dan jasa pemerintah merupakan permasalahan serius yang merugikan keuangan negara dan melanggar hak sosial ekonomi masyarakat. Sektor pengadaan memiliki risiko korupsi tinggi karena melibatkan anggaran dalam jumlah besar, sementara transformasi sistem dari SPSE ke E-Catalog hingga INAPROC telah mengubah paradigma transparansi dalam proses pengadaan.

Penelitian ini bertujuan menganalisis pengaturan hukum dan pelaksanaan tata kelola transparansi serta akuntabilitas dalam pengadaan barang dan jasa di LKPP Provinsi Sumatera Utara, mengkaji mekanisme transparansi dan akuntabilitas dalam menanggulangi tindak pidana korupsi, serta mengidentifikasi hambatan dan upaya penanggulangannya.

Metode penelitian menggunakan pendekatan yuridis normatif dengan pendekatan perundang-undangan dan konseptual, menganalisis bahan hukum primer berupa peraturan perundang-undangan terkait transparansi, akuntabilitas, dan pengadaan barang/jasa pemerintah, serta bahan hukum sekunder berupa literatur dan hasil penelitian.

Hasil penelitian menunjukkan bahwa pengaturan hukum transparansi dan akuntabilitas telah memiliki landasan kuat melalui Perpres Nomor 16 Tahun 2018 yang diubah dengan Perpres Nomor 46 Tahun 2025, namun evolusi sistem pengadaan dari SPSE yang sangat terbuka menuju INAPROC dengan persyaratan TKDN telah mengurangi tingkat transparansi publik. Mekanisme akuntabilitas diimplementasikan melalui sistem pertanggungjawaban berlapis dan pengawasan internal-eksternal, meskipun masih menghadapi hambatan koordinasi antar lembaga, rumitnya regulasi, dan resistensi budaya. Transparansi dan akuntabilitas berperan penting dalam mengurangi risiko korupsi, namun perubahan sistem pengadaan memerlukan mekanisme kompensasi transparansi alternatif untuk mempertahankan akuntabilitas publik yang optimal.

**Kata Kunci:** Transparansi, Akuntabilitas, Korupsi, Pengadaan Barang dan Jasa, LKPP

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\*\*Pembimbing I

\*\*\*Pembimbing II

**THE ROLE OF TRANSPARENCY AND ACCOUNTABILITY IN  
REDUCING THE RISK OF CORRUPTION  
(Case Study at the Government Goods/Services Procurement Policy  
Agency, North Sumatra))**

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**ABSTRACT**

*Corruption crimes in government procurement of goods and services constitute a serious problem that causes losses to state finances and violates the socio-economic rights of society. The procurement sector has a high risk of corruption because it involves large budget amounts, while the transformation of the system from SPSE to E-Catalog and then to INAPROC has changed the paradigm of transparency in the procurement process.*

*This research aims to analyze the legal regulations and implementation of transparency and accountability governance in the procurement of goods and services at LKPP North Sumatra Province, examine the mechanisms of transparency and accountability in combating corruption crimes, and identify obstacles and mitigation efforts.*

*The research method employs a normative juridical approach with statutory and conceptual approaches, analyzing primary legal materials in the form of legislation related to transparency, accountability, and government procurement of goods/services, as well as secondary legal materials in the form of literature and research findings.*

*The research results show that the legal regulations on transparency and accountability have a strong foundation through Presidential Regulation Number 16 of 2018 as amended by Presidential Regulation Number 46 of 2025. However, the evolution of the procurement system from the highly open SPSE to INAPROC with TKDN (Domestic Component Level) requirements has reduced the level of public transparency. Accountability mechanisms are implemented through a multi-layered accountability system and internal-external supervision, although they still face obstacles in inter-agency coordination, regulatory complexity, and cultural resistance. Transparency and accountability play an important role in reducing corruption risks, but changes to the procurement system require alternative transparency compensation mechanisms to maintain optimal public accountability.*

**Keywords:** *Transparency, Accountability, Corruption, Goods and Services Procurement, LKPP*

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