

Investigating Fraud in Public Procurement: Case Study of IT Equipment for Remote Learning in Schools

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Abstract

Public procurement in Indonesia remains highly susceptible to fraud, particularly in high-value projects like IT equipment procurement for remote learning in middle schools across West Bandung Regency. This study aims to verify potential fraudulent activities in public procurement using a fraud investigation framework. Grounded in the investigative methodology from Indonesia Corruption Watch (ICW), this research explores six key stages: (1) Procurement Package Identification, (2) Planning Identification, (3) Similar Procurement Identification, (4) Company Track Record Identification, (5) Work Results Identification, and (6) Analysis. Using a qualitative approach, data from Opentender.net, LPSE, and official procurement platforms were analyzed. The study found significant indications of fraud, including monopolistic practices, cartel behavior, and possible collusion between suppliers and government officials, violating Law No. 5 of 1999 on Prohibition of Monopolistic Practices and Unfair Competition. Additionally, evidence of collusion and corruption was observed, highlighting the urgent need for enhanced oversight, stricter enforcement of procurement laws, and greater transparency to safeguard public funds.

Keywords:

fraud investigation; public procurement; IT equipment; corruption

Introduction

Public administration in Indonesia has experienced profound paradigm shifts. During the early years of the New Order regime, the system was characterized by a rigid and centralized structure. However, following the 1998 reform era, the adoption of New Public Management (NPM) became more prevalent, emphasizing efficiency, effectiveness, accountability, and citizen satisfaction (Ahmad et al., 2020). These advancements led to the rise of e-governance, where information and communication technologies became crucial in enhancing the quality of public service delivery (Desai & Manoharan, 2024). Among the significant reforms introduced during this period was the adoption of public-private partnerships (PPP), which facilitated greater private sector participation in public service provision, addressing the government's resource limitations (Pack & Weimer, 1994). Nevertheless, increased private sector involvement in public procurement also heightened the risk of fraud and corruption.

Even with such reform efforts, public procurement remains one of the most corrupt sectors in public administration. The proper functioning of various government services depends on procurement, yet it remains highly vulnerable to fraudulent activities. Common examples of fraud include price mark-ups, bribery, misappropriation of funds, and collusion between contractors (Desai & Manoharan, 2024). Such practices result in financial losses for the state and, ultimately, lower the quality of public services. Therefore, effective fraud investigations are essential, and the development of robust information technology infrastructure is imperative for improving accountability and transparency.

Despite the clear need for oversight, the use of technology in fraud investigations in Indonesia remains limited. This lack of integration weakens the government's ability to effectively monitor and prevent procurement fraud. Ariesta and Safitri (2019) found that the implementation of technology to detect and prevent procurement fraud remains minimal. Other scholars, such as Abbasi et al. (2012), Zainal et al. (2020), and Kristiansen et al. (2008), have similarly emphasized the importance of incorporating technology to enhance the effectiveness of fraud investigations.

In addressing these challenges, a viable solution is the implementation of Opentender.net, an e-procurement monitoring platform developed by Indonesia Corruption Watch (ICW) in 2013. This platform facilitates access to comprehensive data on government procurement processes and assists in detecting potential fraud risks. Consequently, Opentender.net represents a promising tool for conducting fraud investigations in the digital era, supporting governmental efforts to enhance transparency, accountability, and integrity in public procurement systems.

Despite the availability of platforms such as Opentender.net, fraudulent practices in public procurement remain pervasive. From 2004 to 2019, 115 corruption cases related to public procurement were documented, leading to state losses amounting to approximately Rp 1.8 trillion. These cases predominantly involved common forms of fraud, including bribery, price inflation, and collusion among contractors. These persistent patterns indicate that similar risks continue to exist, particularly in the procurement of IT equipment for remote learning in one of Junior High schools in West Bandung Regency.

The elevated risk of fraud in this context is underscored by two critical findings. First, data from Opentender.net indicates a Potential Fraud Analysis (PFA) score of 79 for the 2020 procurement of IT equipment for remote learning in West Bandung Regency (Opentender.net, 2020). This score is the highest among all procurement activities in the region, signifying elevated fraud risks that warrant rigorous oversight and continuous monitoring. Second, there are allegations of monopolistic practices and cartel-like behavior in the procurement of three key IT

items for remote learning. Such collusion, if substantiated, would severely compromise the integrity of the procurement process, raising significant concerns about transparency and accountability. It has been speculated that the "Fast Tender" system was engineered to exclude certain bidders, as the contracts were awarded to the same companies—PT Widuri Abdi Jaya and PT Cipta Megah Kencana—amounting to a total of Rp 21.8 billion. However, these accusations were refuted by the Head of the West Bandung Regency Education Office, who clarified in Confirmation Letter No. 027/Disdik/2021 that the fast tender was necessitated by time constraints, and that the winning contractors met all requisite qualifications.

In light of the indications of potential fraud, further investigation is essential to ascertain whether any violations occurred during the procurement process. Currently, there is a notable gap in comprehensive studies that assess fraud risks in public procurement through the use of digital tools such as Opentender.net, particularly within the education sector. Consequently, this study aims to evaluate potential fraud in public procurement by employing established fraud investigation methodologies. The findings are expected to contribute empirical evidence and offer deeper insights into the mechanisms through which fraud occurs and can be detected within public procurement processes. The central research question guiding this study is: "To what extent can fraud in public procurement be detected through the application of fraud investigation methods?"

Literature Review

Despite advancements in technology and increased anti-corruption efforts in the public sector, the presence of these measures does not necessarily deter individuals from engaging in fraudulent activities (Rustiarini et al., 2019). The public sector remains vulnerable to e-procurement fraud, as internal personnel are often directly or indirectly implicated in corrupt practices (Eaton & Korach, 2016). While the implementation of e-procurement systems has enhanced the transparency of procurement processes, fraudsters continue to exploit weaknesses within these systems, enabling the perpetuation of corrupt activities. Therefore, the risk of e-procurement fraud persists, with internal officers playing a central role in facilitating such actions (Eaton & Korach, 2016).

Fraud is broadly defined as an illegal act involving deception with the intention of securing personal benefit. According to Black's Law Dictionary, fraud represents a material breach of contract, deliberately orchestrated to advantage one party while causing harm to another (Ummah, 2019). In the context of public procurement, this often manifests through government officials accepting bribes in exchange for granting preferential treatment to vendors.

Although numerous studies have explored various aspects of public procurement, there is a noticeable gap in the academic literature regarding procurement fraud (Murray, 2014). In particular, procurement research seldom addresses the risks of bribery, fraud, and corruption as significant constraints (Murray, 2014; Tanaka and Hayashi, 2016). Government auditors play a critical role in identifying fraudulent activities, including data manipulation and theft, both of which contribute to significant financial losses and undermine public trust in governmental institutions (O'Regan, 2008). It is crucial to differentiate between fraud and administrative errors, as fraud entails a deliberate intention to deceive, a factor that must be established in legal proceedings for criminal prosecution (Dwyer et al., 2014).

The significant risk of irregularities and financial losses due to corruption in public procurement processes (Setyawati, 2017) underscores the importance of conducting comprehensive fraud investigations. Several studies provide crucial insights that underpin this research. Rizal (2023) utilized the fraud pentagon theory to analyze 63 fraud cases out of 210 procurement cases within the West Java Department of Education, focusing on IT equipment procurement for online learning. Similarly, Diana (2022) conducted an audit of the procurement of 500 laptops for state junior high schools in Bogor City, revealing a state loss of Rp2.1 billion due to price inflation.

Building on these findings, Junaedi (2023) applied a fraud risk assessment to evaluate the risks associated with computer procurement for high schools in Depok City. His assessment identified that 15 out of 20 schools were at high risk of fraud, with potential financial losses amounting to Rp5 billion. In a related study, Kurniawan (2024) employed the Beneish M-Score model to detect fraud in 150 multimedia equipment procurement projects for elementary schools in Central Jakarta. This analysis uncovered 25 projects suspected of fraud, with 19 cases already referred to the prosecutor's office.

Collectively, these studies highlight the persistent issue of fraud in the procurement of public goods and services, particularly within the education sector. The application of tools such as the fraud pentagon theory, fraud risk assessment, and the Beneish M-Score model has proven effective in identifying fraudulent activities across various contexts. As a result, these findings emphasize the urgent need for stricter preventive measures and increased efforts to enhance transparency and accountability in public procurement, especially within the educational domain.

Methods

This research employs a qualitative methodology, utilizing a case study approach to examine fraud in the procurement of public goods and services, with a specific focus on the acquisition of IT equipment for remote learning in 19 middle schools (SMP) within the West Bandung Regency. A qualitative approach was selected as it is deemed most suitable for gaining a comprehensive understanding of the complexities and dynamics inherent in the procurement process.

The study's data sources are categorized into two types: primary and secondary data. Primary data were gathered through in-depth interviews with key informants directly involved in the procurement of IT equipment. These informants include officials from the Education Office, school principals, and suppliers engaged in the procurement process. Secondary data were obtained through document analysis, including procurement reports, data from the Opentender.net platform, and other official documents relevant to the procurement process.

The data collection techniques for this study are grounded in two principal methods: in-depth interviews and document analysis. The interviews were conducted to obtain detailed insights into the procurement process, the challenges encountered, and potential indicators of fraudulent activity. Additionally, document analysis was employed to complement and validate the interview findings, particularly in relation to official reports and procurement budgets. The overall process is illustrated below.

This research aims at investigating fraud in public procurement using the investigation method developed by the Indonesian Corruption Watch (ICW). In designing the fraud investigation method for public procurement, ICW refers to Open Source Intelligence (OSINT), an approach that utilizes publicly available information for intelligence purposes (Meredith, 2024). The primary advantage of the fraud investigation method adapted from OSINT lies in its ability to access and analyze a wide range of information in-depth without the need for direct interaction. Indonesia Corruption Watch (ICW, 2021) has outlined several essential components that must be conducted during such investigations:

- 1. Procurement Package Identification**

This initial step involves identifying the type of procurement, the value of the package, the implementing agency, and the procurement method. It provides a comprehensive overview of the procurement package in question, serving as a foundation for further investigation.

2. **Procurement Planning Identification**

At this stage, the planning and preparation carried out by the procurement committee are scrutinized, including budget allocations and technical specifications. The objective is to assess whether these processes complied with regulatory requirements or displayed signs of irregularities.

3. **Similar Procurement Packaging Identification**

In this phase, the procurement under investigation is compared with similar past procurements to identify any inconsistencies in technical specifications, package value, or procurement methods that could indicate potential fraud.

4. **Procurement Winner Track Record Identification**

The company awarded the contract is evaluated based on its past projects and overall credibility. This step ensures that the winning company meets the necessary qualifications and has a proven track record aligned with the requirements of the project.

5. **Work Results Identification**

Upon project completion, the deliverables are assessed to verify compliance with contractual specifications, quality standards, and pricing. This step is critical for identifying any irregularities during the project's execution.

6. **Comprehensive Analysis**

The final stage involves a holistic analysis of the data gathered in the previous steps. This includes reviewing compliance with the findings of the Audit Board of Indonesia (BPK) (Mardiasmo, 2018), evaluating the quality of the completed work (Kristiansen et al., 2008), and ensuring adherence to relevant regulations, particularly Presidential Regulation No. 16 of 2018. This thorough analysis is crucial for detecting potential fraud and irregularities within the procurement process.

Results and Discussion

The investigation into suspected fraud in procuring IT equipment for remote learning in junior schools has revealed a significantly elevated Potential Fraudulent Activity (PFA) score, as determined through an Opentender analysis. This score indicates a heightened risk of fraudulent activities, potential financial losses to the state, and a deterioration in the quality of educational services. These preliminary findings underscore irregularities within the procurement process that may adversely affect public finances and compromise the standard of education delivered to students.

Building upon these findings, a comprehensive analysis was undertaken to identify potential irregularities or violations at each stage of the procurement process, from the planning phase to the contract's execution. The significant findings are substantiated by data obtained from Opentender, tender documents, and other relevant sources, as demonstrated in the figure below.

Figure 1. 1

Data from OpenTender LPSE West Bandung Regency,2020

Skor	Judul	Penyedia	LPSE	Tanggal Pengumuman	Nilai Kontrak
79	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SD	PT. CITRA BAHANA MEDIKA	LPSE Kabupaten Bandung Barat	30 November 2020	Rp 12.008.634.000,00
79	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SMP	PT. CITRA BAHANA MEDIKA	LPSE Kabupaten Bandung Barat	30 November 2020	Rp 7.080.730.000,00
75	Sanitarian Kit	PT. DIVA MULYA PRATAMA	LPSE Kabupaten Bandung Barat	23 November 2020	Rp 900.777.768,00
75	Pengadaan Sarana dan Prasarana Monitoring & Broadcast Pembelajaran Melalui Video Conference Di Dinas Pendidikan	CV.SUMBER ABADI	LPSE Kabupaten Bandung Barat	30 November 2020	Rp 2.458.658.615,28
71	Pengadaan Ternak Domba Wilayah III	CV. RED JAYA UTAMA	LPSE Kabupaten Bandung Barat	24 November 2020	Rp 355.914.353,02

Opentender data recorded a PFA score of 79 for the 2020 procurement of IT equipment in 19 middle schools in West Bandung Regency, the highest in the area. This score indicates serious risks, such as lack of transparency, unfair competition, collusion, and price mark-ups. A thorough investigation is needed to identify the causes and assess the financial impact on the state. Additionally, poor-quality IT equipment could disrupt remote learning. Given these risks, a detailed and transparent investigation is essential. Authorities, auditors, and oversight bodies should be involved to uncover the truth and prevent future issues.

Investigation into Public Goods and Services Procurement Fraud

This study, grounded in the framework established by Indonesia Corruption Watch (ICW) in 2021, critically examines allegations of fraudulent activities in the procurement of IT equipment aimed at supporting remote learning initiatives for middle schools in West Bandung Regency. The investigation follows a structured process consisting of five principal stages: Identification of Procurement Packages, Planning, Determination of Procurement Type, Assessment of Company Track Records, and Evaluation of Work Outcomes.

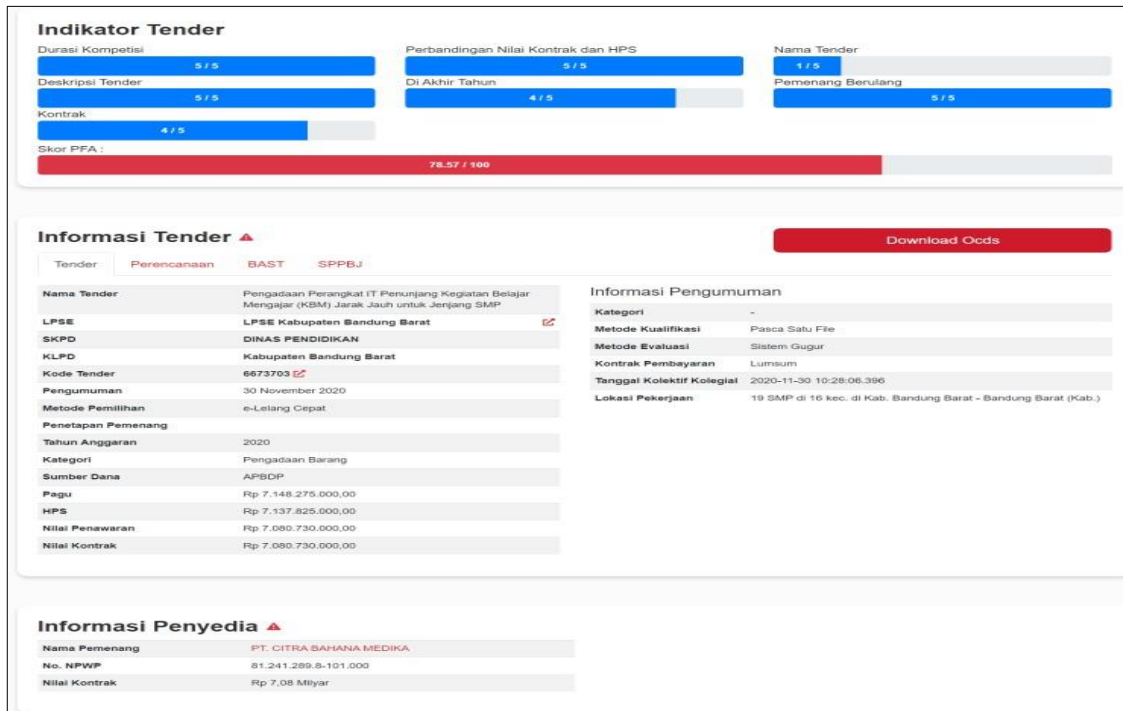
1. Identification of Procurement Package

This section examines the procurement procedure of IT equipment to facilitate remote learning for junior high schools in West Bandung Regency. The study encompasses critical elements of the tender process, including the supplier selection technique, funding sources,

budget cap, winning bid, and project site. This presentation offers a comprehensive analysis derived from data on the OpenTender ICW platform concerning the acquisition of IT equipment. This endeavor is part of the Education Office's attempts to maintain learning continuity during the COVID-19 pandemic and to improve the quality of education in West Bandung Regency.

Figure 1. 2

Indicators and Tender Information (Opentender.net)



The West Bandung Regency Education Office conducted a tender for the procurement of IT equipment to facilitate remote learning for junior high schools (SMP), identified by code 6673703, through the local Electronic Procurement Service (LPSE). The tender, announced on November 30, 2020, employed a Fast e-tendering approach with a knockout evaluation methodology. The project possessed a budget of Rp 7,148,275,000 and an estimated cost (HPS) of Rp 7,137,825,000, financed by the 2020 Regional Government Budget (APBDP). Upon review, the successful proposal amounted to Rp 7,080,730,000, establishing the contract value with a lump sum payment method. The objective of this project was to supply IT equipment to 19 junior high schools in 16 areas of West Bandung Regency, facilitating uninterrupted learning throughout the COVID-19 pandemic and enhancing educational quality.

2. Identification of Planning

The planning and preparation phases of the procurement process encompass needs identification, budgeting, technical specifications, and other pertinent elements. The

main objective of this review is to verify compliance with relevant regulations in the planning process and to detect any possible abnormalities. As seen in the subsequent figures.

Figure 1.3
RUP Provider (lkpp.go.id)

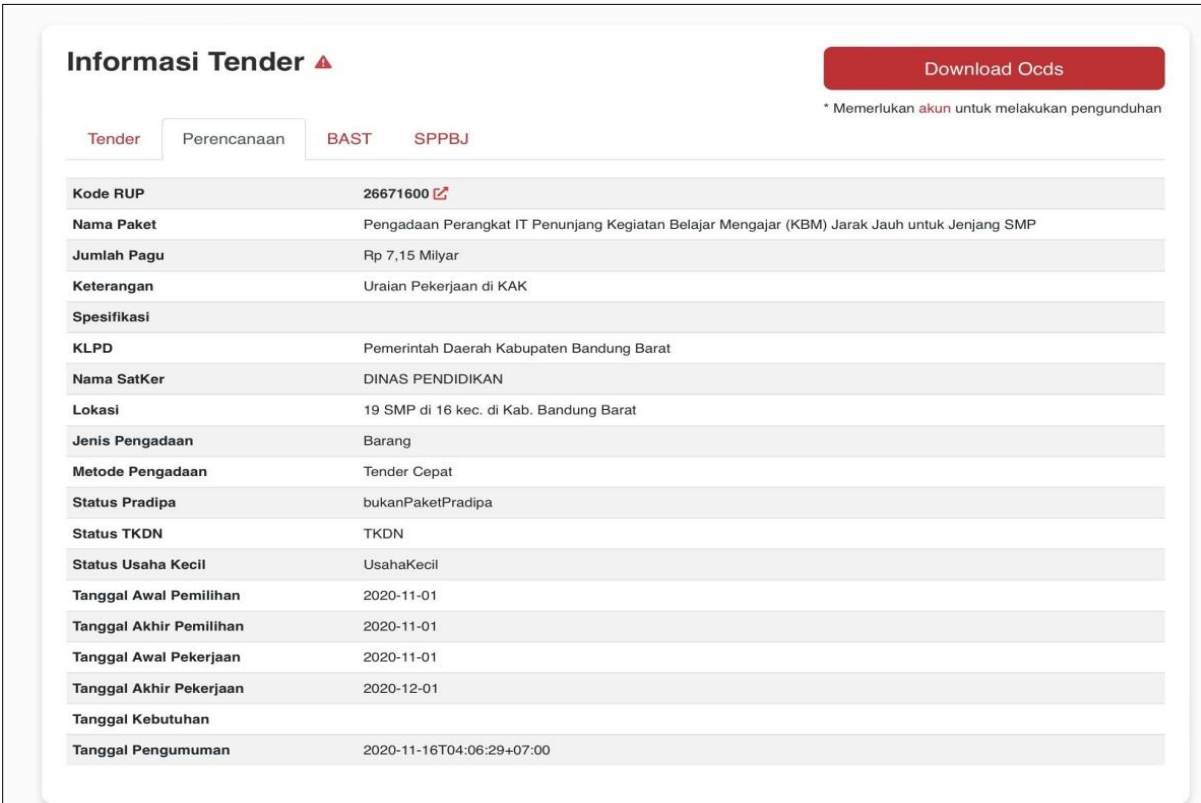
No	Nama Paket	Pagu (Rp.)	Metode Pemilihan	Sumber Dana	Kode RUP	Waktu Pemilihan
1	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk jenjang SD	12.162.579.000	Tender Cepat	APBDP	26671586	November 2020
2	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk jenjang SMP	7.148.275.000	Tender Cepat	APBDP	26671600	November 2020

Figure 1.4
RUP Provider (lkpp.go.id)

Kode RUP	26671600					
Nama Paket	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk jenjang SMP					
Nama KLPD	Kab. Bandung Barat					
Satuan Kerja	Dinas Pendidikan					
Tahun Anggaran	2020					
Lokasi Pekerjaan	No.	Provinsi	Kabupaten/Wilayah	Detail Lokasi		
	1.	Java Barat	Bandung Barat (Kab.)	19 SMP di 16 kec. di Kab. Bandung Barat		
Volume Pekerjaan	19 Paket					
Uraian Pekerjaan	Uraian Pekerjaan di KAK					
Spesifikasi Pekerjaan	Spesifikasi Pekerjaan di KAK					
Produk Dalam Negeri	<input checked="" type="radio"/> Ya					
Usaha Kecil	<input checked="" type="radio"/> Ya					
Pengadaan Berkelanjutan atau Sustainable Public Procurement (SP3)	Aspek Ekonomi					<input type="radio"/> Tidak
	Aspek Sosial					<input type="radio"/> Tidak
	Aspek Lingkungan					<input type="radio"/> Tidak
Pra DIPA / DPA	<input checked="" type="radio"/> Tidak					
Sumber Dana	No.	Sumber Dana	T.A.	KLPD	MAK	Pagu
	1.	APBDP	2020	Kab. Bandung Barat	1.01.16.190.5.2.3.31.001	Rp. 7.148.275.000
	Total Pagu					Rp. 7.148.275.000
Jenis Pengadaan	Barang					
Total Pagu	Rp. 7.148.275.000					
Metode Pemilihan	Tender Cepat					
Pemanfaatan Barang/jasa	Mulai					Akhir
	Desember 2020					Desember 2020
Jadwal Pelaksanaan Kontrak	Mulai					Akhir
	November 2020					Desember 2020
Jadwal Pemilihan Penyedia	Mulai					Akhir

The General Procurement Plan (RUP) outlines details regarding the procurement package, encompassing the package name, RUP code, procurement site, selection procedure, and timeline. This procurement aims to facilitate remote learning initiatives for 19 middle schools in response to the COVID-19 pandemic. The financing for this project is sourced from the 2020 Revised Regional Budget (APBDP) of West Bandung Regency, amounting to Rp 7,148,275,000.00. Nevertheless, technical specifications are absent from the website. The information in Sirup LKPP aligns with the data present on OpenTender.

Figure 1.5
Planning (Opentender.net)



Informasi Tender ▲		Download Ocds	
Tender	Perencanaan	BAST	SPPBJ
Kode RUP	26671600		
Nama Paket	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SMP		
Jumlah Pagu	Rp 7,15 Milyar		
Keterangan	Uraian Pekerjaan di KAK		
Spesifikasi			
KLPD	Pemerintah Daerah Kabupaten Bandung Barat		
Nama Satker	DINAS PENDIDIKAN		
Lokasi	19 SMP di 16 kec. di Kab. Bandung Barat		
Jenis Pengadaan	Barang		
Metode Pengadaan	Tender Cepat		
Status Pradipa	bukanPaketPradipa		
Status TKDN	TKDN		
Status Usaha Kecil	UsahaKecil		
Tanggal Awal Pemilihan	2020-11-01		
Tanggal Akhir Pemilihan	2020-11-01		
Tanggal Awal Pekerjaan	2020-11-01		
Tanggal Akhir Pekerjaan	2020-12-01		
Tanggal Kebutuhan			
Tanggal Pengumuman	2020-11-16T04:06:29+07:00		

This webpage offers further information regarding procurement strategy, encompassing the overall budget, specifications, procurement type, and the dates for selection and announcement. Figure 1.4 indicates that the procurement technique employed was Quick Tender, utilizing pre-qualified providers via SIKaP. This procedure compares prices without necessitating qualification assessments, administrative evaluations, technical evaluations, or other objection procedures. Furthermore, this procurement was excluded from the Pre-DIPA Selection, indicating it was executed prior to budget confirmation, in compliance with (BPKP, 2017). The selection and project commencement date occurred on November 1, 2020, with the project concluding on December 1, 2020, and the tender announcement issued on November 16, 2020.

Figure 1. 6

Tender Indicators for SD and SMP (Opentender.net)

Informasi Tender ▲		Download Ocds
* Memerlukan akun untuk melakukan pengunduhan		
Tender	Perencanaan	BAST SPPBJ
Nama Tender	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SD	
LPSE	LPSE Kabupaten Bandung Barat	
SKPD	DINAS PENDIDIKAN	
KLPD	Kabupaten Bandung Barat	
Kode Tender	6672703	
Pengumuman	30 November 2020	
Metode Pemilihan	e-Lelang Cepat	
Penetapan Pemenang		
Tahun Anggaran	2020	
Kategori	Pengadaan Barang	
Sumber Dana	APBDP	
Pagu	Rp 12.162.579.000,00	
HPS	Rp 12.153.075.000,00	
Nilai Penawaran	Rp 12.008.634.000,00	
Nilai Kontrak	Rp 12.008.634.000,00	

Figure 1. 7

Tender Indicators for SD and SMP (Opentender.net)

Informasi Tender ▲		Download Ocds
Tender	Perencanaan	BAST SPPBJ
Nama Tender	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SMP	
LPSE	LPSE Kabupaten Bandung Barat	
SKPD	DINAS PENDIDIKAN	
KLPD	Kabupaten Bandung Barat	
Kode Tender	6673703	
Pengumuman	30 November 2020	
Metode Pemilihan	e-Lelang Cepat	
Penetapan Pemenang		
Tahun Anggaran	2020	
Kategori	Pengadaan Barang	
Sumber Dana	APBDP	
Pagu	Rp 7.148.275.000,00	
HPS	Rp 7.137.825.000,00	
Nilai Penawaran	Rp 7.080.730.000,00	
Nilai Kontrak	Rp 7.080.730.000,00	
Informasi Pengumuman		
Kategori	-	
Metode Kualifikasi	Pasca Satu File	
Metode Evaluasi	Sistem Gugur	
Kontrak Pembayaran	Lumsum	
Tanggal Kolektif Kolegial	2020-11-30 10:28:06.396	
Lokasi Pekerjaan	19 SMP di 16 kec. di Kab. Bandung Barat - Bandung Barat (Kab.)	
Informasi Penyedia ▲		
Nama Pemenang	PT. CITRA BAHANA MEDIKA	
No. NPWP	81.241.289.8-101.000	
Nilai Kontrak	Rp 7,08 Miliar	

The overall contract value for the primary school package is Rp 12,006,634,000, distributed among 33 packages, resulting in each school receiving Rp 363,837,394. The contract value for the junior high school package is Rp 7,080,730,000 for 19 schools, resulting in an allocation of Rp 372,670,000 per school. This yields a disparity of Rp 8,832,606 per institution. LPSE similarly offers purchase data. As illustrated in the figure below.3

Figure 1. 8

Tender Information for SD and SMP (lpse.bandungbaratkab.go.id)

Informasi Tender										
Pengumuman		Peserta		Hasil Evaluasi		Pemenang		Pemenang Berkontrak		
Nama Tender	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SD									
Jenis Pengadaan	Pengadaan Barang									
K/L/PD/Instansi Lainnya	Kab. Bandung Barat									
Satuan Kerja	Dinas Pendidikan									
Pagu	Rp. 12.162.579.000,00									
HPS	Rp. 12.153.075.000,00									
Nama Pemenang	Alamat	NPWP	Harga Penawaran	Harga Terkoreksi	Harga Negosiasi					
PT. WIDURI ABDI JAYA	Rukan Malibu Blok J No.80 The City Resort Residences Rt/Rw.007/014 Kel. Cengkareng Timur Kec. Cengkareng Jakarta Barat - Jakarta Barat (Kota) - DKI Jakarta	76.961.099.9-034.000	Rp. 12.121.725.000,00	Rp. 12.121.725.000,00	-					

Figure 1. 9

Tender Information for SD and SMP (lpse.bandungbaratkab.go.id)

Informasi Tender										
Pengumuman		Peserta		Hasil Evaluasi		Pemenang		Pemenang Berkontrak		
Nama Tender	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SMP									
Jenis Pengadaan	Pengadaan Barang									
K/L/PD/Instansi Lainnya	Kab. Bandung Barat									
Satuan Kerja	Dinas Pendidikan									
Pagu	Rp. 7.148.275.000,00									
HPS	Rp. 7.137.825.000,00									
Nama Pemenang	Alamat	NPWP	Harga Penawaran	Harga Terkoreksi	Harga Negosiasi					
PT. WIDURI ABDI JAYA	Rukan Malibu Blok J No.80 The City Resort Residences Rt/Rw.007/014 Kel. Cengkareng Timur Kec. Cengkareng Jakarta Barat - Jakarta Barat (Kota) - DKI Jakarta	76.961.099.9-034.000	Rp. 7.125.380.000,00	Rp. 7.125.380.000,00	-					

Figures 1.2 and 1.3 display tender information for two comparable procurement packages; nevertheless, inconsistencies are observed in comparison to OpenTender data. LPSE announces PT. Widuri Abdi Jaya as the victor, with bids amounting to Rp 12,121,725,000 for elementary schools and Rp 7,125,380,000 for junior high schools. Each elementary school receives Rp 367,325,000, whilst junior high schools receive Rp 375,020,000, indicating a disparity of Rp 7,695,000. This disparity is justifiable, given the diverse IT requirements, as junior high schools are likely to necessitate more or higher-priced goods. Additionally, a comparable IT procurement package for SMPs was identified in Pangandaran Regency, executed in late 2020, as per OpenTender data.

Figure 1. 10

Tender Information for Pangandaran (Opentender.net)

Nama Tender	Pengadaan Perangkat IT Penunjang KBM Jarak Jauh SMP di Kabupaten Pangandaran
LPSE	LPSE PT. Kawasan Berikat Nusantara ↗
SKPD	DINAS PENDIDIKAN PEMUDA DAN OLAHRAGA
KLPD	Pemerintah Daerah Kabupaten Pangandaran
Kode Tender	64973014
Pengumuman	23 November 2020
Metode Pemilihan	Tender Cepat
Penetapan Pemenang	25 November 2020
Tahun Anggaran	2020
Kategori	kgr_nama
Sumber Dana	APBDP
Pagu	Rp 23.942.400.000,00
HPS	Rp 23.940.600.000,00
Nilai Penawaran	Rp 22.151.181.000,00
Nilai Kontrak	Rp 22.151.181.000,00
Informasi Penyedia	
Nama Pemenang	PT. WIDURI ABDI JAYA
No. NPWP	76.961.099.9-034.000
Nilai Kontrak	Rp 22.151.200.000,00

Figure 1.4 demonstrates that the same firm was awarded the IT procurement tender in both West Bandung Regency and Pangandaran Regency, signifying that this company successfully obtained four IT procurement tenders throughout West Java Province. The procurement packages for IT equipment for remote learning in elementary schools in West Bandung and junior high schools in Pangandaran indicate possible monopolistic tactics involving the selected supplier and the Education Offices of both regions. The supplier's success in securing all four procurement packages indicates this. Furthermore, the researcher discovered a comparable package: IT Procurement for Remote Learning Support in SMPs and Enhancement of Educational

Facilities for SDs in Bandung City. This was examined via the official OpenTender and LPSE Bandung websites, corroborated by findings from the news source Bandung Bergerak.

Figure 1. 11

Tender Information for Bandung (Opentender.net and lpse.bandung.go.id)

Nama Tender	PENGADAAN PERANGKAT IT PENUNJANG KBM JARAK JAUH UNTUK SMP NEGERI & Peningkatan sarana prasarana pendidikan SD
LPSE	LPSE Politeknik Negeri Jember ?
SKPD	DINAS PENDIDIKAN
KLPD	Pemerintah Daerah Kota Bandung
Kode Tender	5709260
Pengumuman	24 November 2020
Metode Pemilihan	Tender Cepat
Penetapan Pemenang	25 November 2020
Tahun Anggaran	2020
Kategori	kgr_nama
Sumber Dana	APBDP
Pagu	Rp 44.190.000.000,00
HPS	Rp 44.190.026.000,00
Nilai Penawaran	Rp 41.024.024.440,00
Nilai Kontrak	Rp 41.024.024.440,00
Informasi Penyedia	
Nama Pemenang	PT Astrographia Xprins Indonesia
No. NPWP	66.473.502.4-023.000
Nilai Kontrak	Rp 41.024.000.000,00

Figure 1. 12

Tender Information for Bandung (Opentender.net and lpse.bandung.go.id)

Kode Tender	5709260		
Nama Tender	PENGADAAN PERANGKAT IT PENUNJANG KBM JARAK JAUH UNTUK SMP NEGERI & Peningkatan sarana prasarana pendidikan SD		
Rencana Umum Pengadaan	Kode RUP	Nama Paket	Sumber Dana
	26726793	PENGADAAN PERANGKAT IT PENUNJANG KBM JARAK JAUH UNTUK SMP NEGERI & Peningkatan sarana prasarana pendidikan SD	APBDP
	26726793	PENGADAAN PERANGKAT IT PENUNJANG KBM JARAK JAUH UNTUK SMP NEGERI & Peningkatan sarana prasarana pendidikan SD	APBDP
	Konsolidasi ?	X	
Tanggal Pembuatan	23 November 2020		
Tahap Tender Saat Ini	Tender Sudah Selesai		
KIL/PD/Instansi Lainnya	Kota Bandung		
Satuan Kerja	Dinas Pendidikan		
Jenis Pengadaan	Pengadaan Barang		
Metode Pengadaan	Tender Cepat - Pascakualifikasi Satu File - Harga Terendah Sistem Gugur		
Tahun Anggaran	APBDP 2020 APBDP 2020		
Nilai Pagu Paket	Rp 22.095.013.000,00	Nilai HPS Paket	Rp 22.095.013.000,00
Jenis Kontrak	Harga Satuan		
Lokasi Pekerjaan	• Dinas Pendidikan Kota Bandung - Bandung (Kota)		
Kualifikasi Usaha	Non Kecil		
Syarat Kualifikasi	Lihat Syarat Kualifikasi		
Peserta Tender	15 peserta		

Figures 1.4 and 1.5 indicate that the Education Office of Bandung City executed this procurement package in late 2020. PT Astragraphia Xprins Indonesia secured the offer with a contract value of Rp 21,710,306,200. Investigative findings from BandungBergerak.id underscore procurement violations that are essential to this inquiry. Educators at SMPN 8 Bandung indicated that the equipment provided, such as conference cameras and iPads, was inadequate for their requirements. Numerous pieces of equipment remained unutilized, and educational institutions were not engaged in establishing IT specifications. The procurement prices were deemed excessive, given comparable commodities were obtainable at lower costs. The tender process itself elicited apprehensions. In November 2020, four packages amounting to Rp 58.2 billion were promptly tendered. PT Sinar Memossa Pratama and PT Astragraphia Xprins Indonesia secured multiple tenders in West Java, raising accusations of political affiliations, especially with Erwin Affandie, a member of the Bandung City Council and Chairman of PKB Bandung. The absence of procurement consolidation resulted in inefficiencies. Indonesia Corruption Watch (ICW) proposed that consolidating analogous tenders across regions would have reduced expenses. PT Grand Integra Telematika, originally chosen, was disqualified for purported non-compliance, although contesting this assertion. PT Sinar Memossa, although presenting the best bid, secured the tender, with its registered office associated with the residence of a local council member, suggesting potential misuse of authority. Recommendations encompass engaging educational institutions in IT requirements evaluations, combining acquisitions for fiscal efficiency, enhancing transparency, and mitigating conflicts of interest (Tawakal, 2021).

4. Identification of Company Track Record

This investigation examines the performance history of the company awarded the goods procurement tender, focusing on its track record in winning tenders, operational capacity, qualifications, and overall credibility. The primary objective is to evaluate if the company possesses sufficient capacity for the tender it has secured. Conflicting information about the tender winner arose due to discrepancies between Opentender and LPSE data.

Figure 1. 13

Tender Information (lpse.bandungbaratkab.go.id)

Nama Tender	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SMP	Informasi Pengumuman
LPSE	LPSE Kabupaten Bandung Barat	Kategori
SKPD	DINAS PENDIDIKAN	Metode Kualifikasi
KLPD	Kabupaten Bandung Barat	Metode Evaluasi
Kode Tender	6673703	Kontrak Pembayaran
Pengumuman	30 November 2020	Tanggal Kolektif Kolegial
Metode Pemilihan	e-Lelang Cepat	Lokasi Pekerjaan
Penetapan Pemenang		
Tahun Anggaran	2020	
Kategori	Pengadaan Barang	
Sumber Dana	APBDP	
Pagu	Rp 7.148.275.000,00	
HPS	Rp 7.137.825.000,00	
Nilai Penawaran	Rp 7.080.730.000,00	
Nilai Kontrak	Rp 7.080.730.000,00	

Informasi Penyedia ▲	
Nama Pemenang	PT. CITRA BAHANA MEDIKA
No. NPWP	81.241.289.8-101.000
Nilai Kontrak	Rp 7,08 Milyar

Figure 1.4 from OpenTender indicates that PT. Citra Bahana Medika is the winning bidder with a bid of Rp 7,080,730,000. It is essential to recognize that the provider is identified with a red symbol, signifying that the company is blacklisted. This underscores a discrepancy concerning the standing or reputation of the tender provider.

Figure 1. 14

Tender Information (lpse.bandungbaratkab.go.id)

Pengumuman		Peserta		Hasil Evaluasi		Pemenang		Pemenang Berkontrak	
No	Nama Peserta	Penawaran	Penawaran Terkoreksi	H	P	V	PK	Alasan	
1	PT. CITRA BAHANA MEDIKA - 81.241.289.8-101.000	Rp. 7.080.730.000,00	Rp. 7.080.730.000,00	✓	★			Tidak menghadiri undangan verifikasi kualifikasi	
2	PT. Cipta Mega Kencana - 31.722.437.6-423.000	Rp. 7.115.091.500,00	Rp. 7.115.091.500,00	✓				Berdasarkan hasil verifikasi dan klarifikasi kualifikasi, peserta tidak memiliki pengalaman dalam pengadaan sejenis dengan nilai minimal sesuai yang disyaratkan dalam Dokumen Pemilihan	
3	PT. WIDURI ABDI JAYA - 76.961.099.9-034.000	Rp. 7.125.380.000,00	Rp. 7.125.380.000,00	✓	★	★			
4	PT AGUNG JAYA SEJAHTERA - 02.532.113.4-412.000	Rp. 7.130.687.118,06	Rp. 7.130.687.118,06	✓					
5	PT.ZIYA SUNANDA INDONESIA - 93.027.219.0-003.000								
6	CV. Global Teknomedika - 93.772.629.7-211.000								
7	PT. MITRA KARYA SEINDO - 91.441.090.7-324.000								
8	PT. DATASYSYSTEM SOLUSINDO - 03.031.290.4-027.000								
9	PT. AIRMAS PERKASA EKSPRES - 70.345.630.1-044.000								
10	PT. Karlin Mastrindo - 01.849.399.9-031.000								

Figure 1. 15

Tender Information (lpse.bandungbaratkab.go.id)

Pengumuman		Peserta		Hasil Evaluasi		Pemenang		Pemenang Berkontrak	
Nama Tender	Pengadaan Perangkat IT Penunjang Kegiatan Belajar Mengajar (KBM) Jarak Jauh untuk Jenjang SMP								
Jenis Pengadaan	Pengadaan Barang								
K/L/PD/Instansi Lainnya	Kab. Bandung Barat								
Satuan Kerja	Dinas Pendidikan								
Pagu	Rp. 7.148.275.000,00								
HPS	Rp. 7.137.825.000,00								
Nama Pemenang	Alamat	NPWP	Harga Penawaran	Harga Terkoreksi	Harga Negosiasi				
PT. WIDURI ABDI JAYA	Rukan Malibu Blok J No.80 The City Resort Residences Rt/Rw.007/014 Kel. Cengkareng Timur Kec. Cengkareng Jakarta Barat - Jakarta Barat (Kota) - DKI Jakarta	76.961.099.9-034.000	Rp. 7.125.380.000,00	Rp. 7.125.380.000,00	-				

Conversely, the LPSE website indicates that the tender winner was not PT. Citra Bahana Medika, contrary to what was stated on OpenTender. LPSE has announced PT. Widuri Abdi Jaya as the winner, with a bid amounting to Rp 7,125,380,000. PT. Citra Bahana Medika has been reported to have lost the tender due to their absence at the qualification verification meeting. This variation between the two sources emphasizes the differences in the reported tender winner and the underlying reasons for it. A comprehensive analysis of the track record was performed for both companies—PT. Citra Bahana Medika and PT. Widuri Abdi Jaya—utilizing official platforms such as Inaproc, Sikap LKPP, along with other pertinent sources including company websites, financial reports, news articles, and public information. The objective is to achieve a thorough insight into the background, experience, performance, and reputation of each company in managing past projects. A thorough review of the track record allows for the acquisition of more precise and dependable information regarding the capability and credibility of each company, ensuring that the project is executed effectively by the actual tender winner.

Figure 1. 16

Blacklist of PT. Citra Bahana Medika (inaproc.id/daftar-hitam)

Penyedia	Alamat	Daftar Hitam						
PT. CITRA BAHANA MEDIKA NPWP: 81.241.289.8-101.000	Banda Aceh (Kota), Aceh Jl. Dr. Syarif Thayeb No.3 Gp. Lambhuk Kec. Ulee Kareng	<table border="1"> <tr> <td>Status</td> <td>Habis Masa Berlaku</td> </tr> <tr> <td>Tanggal Berakhir</td> <td>29 Apr 2022</td> </tr> <tr> <td>Masa Berlaku Sanksi</td> <td>29 Apr 2021 s.d 29 Apr 2022</td> </tr> </table>	Status	Habis Masa Berlaku	Tanggal Berakhir	29 Apr 2022	Masa Berlaku Sanksi	29 Apr 2021 s.d 29 Apr 2022
Status	Habis Masa Berlaku							
Tanggal Berakhir	29 Apr 2022							
Masa Berlaku Sanksi	29 Apr 2021 s.d 29 Apr 2022							

Figure 1. 17

Blacklist of PT. Citra Bahana Medika (inaproc.id/daftar-hitam)

Detail Daftar Hitam					
Nama Penyedia	PT. CITRA BAHANA MEDIKA				
NPWP	81.241.289.8-101.000				
Alamat	Jl. Dr. Syarif Thayeb No.3 Gp.Lambhuk Kec. Ulee Kareng				
Provinsi	Aceh				
Kabupaten	Banda Aceh (Kota)				
Daftar Pelanggaran					
SK Penetapan	Pelanggaran				
862/05355 TAHJUN 2021	<ul style="list-style-type: none"> Peraturan LKPP No. 17 Tahun 2018 Pasal 3 huruf g Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa 				
	<table border="1"> <tr> <td>Masa Berlaku Sanksi</td> <td>29 Apr 2021 s/d 29 Apr 2022</td> </tr> <tr> <td>Tanggal Berakhir</td> <td>29 Apr 2022</td> </tr> </table>	Masa Berlaku Sanksi	29 Apr 2021 s/d 29 Apr 2022	Tanggal Berakhir	29 Apr 2022
Masa Berlaku Sanksi	29 Apr 2021 s/d 29 Apr 2022				
Tanggal Berakhir	29 Apr 2022				
01/SDH-PENYEDIA/DINKES-SS/I/2021	<ul style="list-style-type: none"> Peraturan LKPP No. 17 Tahun 2018 Pasal 3 huruf g Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa 				
	<table border="1"> <tr> <td>Masa Berlaku Sanksi</td> <td>21 Jan 2021 s/d 21 Jan 2022</td> </tr> <tr> <td>Tanggal Berakhir</td> <td>21 Jan 2022</td> </tr> </table>	Masa Berlaku Sanksi	21 Jan 2021 s/d 21 Jan 2022	Tanggal Berakhir	21 Jan 2022
Masa Berlaku Sanksi	21 Jan 2021 s/d 21 Jan 2022				
Tanggal Berakhir	21 Jan 2022				
02/SDH-PENYEDIA/DINKES-SS/I/2021	<ul style="list-style-type: none"> Peraturan LKPP No. 17 Tahun 2018 Pasal 3 huruf g Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa 				
	<table border="1"> <tr> <td>Masa Berlaku Sanksi</td> <td>21 Jan 2021 s/d 21 Jan 2022</td> </tr> <tr> <td>Tanggal Berakhir</td> <td>21 Jan 2022</td> </tr> </table>	Masa Berlaku Sanksi	21 Jan 2021 s/d 21 Jan 2022	Tanggal Berakhir	21 Jan 2022
Masa Berlaku Sanksi	21 Jan 2021 s/d 21 Jan 2022				
Tanggal Berakhir	21 Jan 2022				

Figures 1.17 and 1.18 indicate that PT. Citra Bahana Medika appears on the Government Procurement Blacklist. The company has breached LKPP Regulation No. 17 of 2018, Article 3, section g, on three occasions, which states: "Suppliers who fail to fulfill contracts, do not complete work, or have their contracts unilaterally terminated by the PPK due to the supplier's fault." The company received a one-year ban from engaging in government procurement processes, which is effective from January 21, 2022, to January 21, 2023.

Figure 1. 18

Blacklist of PT. Citra Bahana Medika (inaproc.id/daftar-hitam)



Figure 11.9 displays the search results from the Government Procurement Blacklist (Inaproc) website regarding the company "PT Widuri Abdi Jaya." Upon entering the company name in the search field, the result indicated "No blacklist found." This shows that PT Widuri Abdi Jaya is not included in the Government Procurement Blacklist during the search, indicating that the company has no documented violations or sanctions in the Inaproc system. It is essential to

Figure 1. 22

Widuri Abdi Jaya (sikap.lkpp.go.id/pelaku-usaha)

Figures 1.20 and 1.21 present data from SIKaP regarding PT Widuri Abdi Jaya (NPWP 76.961.099.9-034.000), emphasizing its qualifications for government procurement. The company possesses 69 business licenses on IT and computer services and has successfully secured 19 tenders, amounting to a total contract value of Rp 282.1 billion, showcasing its engagement in the industry. Conversely, Figures 1.23 and 1.24 provide details regarding PT Citra Bahana Medika (NPWP 31.241.299.8-101.000) located in Banda Aceh. The company, categorized as "Noncompliant" on SIKaP, has successfully secured 15 tenders; however, it does not disclose detailed company information to the public. Although there are 1,452 business licenses in possession, the significance of these licenses to the primary operations raises questions that necessitate additional examination.

To assess whether the suppliers fulfil the necessary qualifications, the tender qualification criteria for IT procurement were identified.

Figure 1. 23

Qualification Criteria (sikap.lkpp.go.id/shortlist)

According to the qualification criteria in Figure 1.23, it is evident that suppliers are required to possess a business license and have experience in the G46511 classification, which pertains to the wholesale trade of computers and computer equipment. PT Widuri Abdi Jaya and PT Citra Bahana Medika both hold the necessary G46511 business license. Nonetheless, according to OpenTender data, both companies had acquired pertinent experience in computer equipment procurement by the conclusion of 2020. Before this, although they had managed high-value public procurement contracts, none had included computer equipment.

Figure 1. 24

PT. Citra Bahana Medika Provider Search (opentender.net)

Informasi Penyedia	
Nama	PT. CITRA BAHANA MEDIKA
NPWP	81.241.289.8-101.000
<p>Tender Non Tender Usaha Pengurus Blacklist</p>	
NPWP	81.241.289.8-101.000
No. PKP	S-700PKP/WPJ.25/KP.0103/2017
Status KSWP	Valid
Bentuk Usaha	Perseroan Terbatas (PT)
Status Penyedia	Pusat
Kabupaten	Banda Aceh (Kota)
Provinsi	Aceh

Figure 1.24 provides information regarding the supplier, encompassing previous Tender and Non-Tender victories, company details, management insights, and any records of blacklisting.

Figure 1. 25

PT. Citra Bahana Medika Provider Search (opentender.net)

Informasi Penyedia				
Nama	PT. CITRA BAHANA MEDIKA			
NPWP	81.241.289.8-101.000			
<p>Tender Non Tender Usaha Pengurus Blacklist</p>				
Perusahaan	Nama Pengurus	Jabatan	Provinsi	Kabupaten
PT. CITRA BAHANA MEDIKA	M. Nurdin Lidan	Direktur	Aceh	Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA	Jeje Sadija	Direktur	Aceh	Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA	Zulkifli	Komisaris	Aceh	Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA	Salmi Ardian	Direktur Utama	Aceh	Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA	Wizar Putra Ilhami	Direktur	Aceh	Banda Aceh (Kota)

The inquiry identified five principal executives of PT Citra Bahana Medika: Salmi Ardian (CEO), M. Nurdin Lidan (Director), Dada Sadija (Director), Wizar Putra Ilhami (Director), and Zulkifli (Commissioner). Additional research was undertaken to ascertain whether they also oversee other firms involved in the same tender. This seeks to identify possible connections to monopolistic behavior, wherein organizations with common management participate in the same tender.

Figure 1. 26

Board Member Companies of PT. Citra Bahana Medika

Daftar Perusahaan oleh Pengurus Salmi Ardian

Perusahaan	Nama Pengurus	Jabatan	Provinsi	Kabupaten
PT. PANTRY MULTIRASA UTAMA				Banda Aceh (Kota)
PT. MURISNA ALMA JAYA				Aceh Besar (Kab.)
CV. Nacita Raya				Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA				Banda Aceh (Kota)
CV. TRIASA ALAM PRAKARSA				Banda Aceh (Kota)
CV MANDIRI UTAMA				Banda Aceh (Kota)
CV. PUTRA MANDIRI GROUP				Banda Aceh (Kota)
CV. ARKANINDO MITRATAMA				Banda Aceh (Kota)

Figure 1. 27

Board Member Companies of PT. Citra Bahana Medika (opentender.net)

Daftar Perusahaan oleh Pengurus M. Nurdin Lidan

Perusahaan	Nama Pengurus	Jabatan	Provinsi	Kabupaten
PT. CITRA BAHANA MEDIKA				Banda Aceh (Kota)
CV. JAYA GUNA				Banda Aceh (Kota)
CV MANDIRI UTAMA				Banda Aceh (Kota)

● Resiko Tinggi ● Resiko Sedang ● Resiko Rendah

« < 1 > »

Figure 1. 28

Board Member Companies of PT. Citra Bahana Medika (opentender.net)

Daftar Perusahaan oleh Pengurus Jaja Sadija

Perusahaan	Nama Pengurus	Jabatan	Provinsi	Kabupaten
PT. PANTRY MULTIRASA UTAMA				Banda Aceh (Kota)
CV. Nacita Raya				Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA				Banda Aceh (Kota)
CV MANDIRI UTAMA				Banda Aceh (Kota)

Figure 1. 29

Board Member Companies of PT. Citra Bahana Medika (opentender.net)

Daftar Perusahaan oleh Pengurus Wizar Putra Ilhami

Perusahaan	Nama Pengurus	Jabatan	Provinsi	Kabupaten
PT. PANTRY MULTIRASA UTAMA				Banda Aceh (Kota)
CV EMPAT SEMEJA				Banda Aceh (Kota)
CV. Nacita Raya				Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA				Banda Aceh (Kota)
CV MANDIRI UTAMA				Banda Aceh (Kota)

Figure 1. 30

Board Member Companies of PT. Citra Bahana Medika (opentender.net)

Daftar Perusahaan oleh Pengurus Zulkifli

Perusahaan	Nama Pengurus	Jabatan	Provinsi	Kabupaten
CV. PRIORITAS UTAMA				Banda Aceh (Kota)
PT. CITRA BAHANA MEDIKA				Banda Aceh (Kota)
CV MANDIRI UTAMA				Banda Aceh (Kota)
PT. JAYA PERKASA GROUP				Banda Aceh (Kota)
CV. GEUBRINA RAHMAT				Banda Aceh (Kota)

The investigation revealed that the five executives of PT Citra Bahana Medika have affiliations with other companies, including CV. Mandiri Utama, with three of them also connected to PT Pantry Multirasa Utama and CV. Nacita Raya. Nonetheless, only PT Citra Bahana Medika participated in the IT equipment tender, while the other companies did not.

Figure 1. 31

Board Member Companies of PT. Citra Bahana Medika (opentender.net)

Tender		Non Tender		Usaha		Pengurus		Blacklist	
Nama Perusahaan	Nomor SK Blacklist	Deskripsi Pelanggaran	Tanggal Awal Blacklist	Tanggal Akhir Blacklist	Tahun Anggaran	Status			
PT.CITRA BAHANA MEDIKA	01/SDH-PENYEDIA/DINKES-SS/I/2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	21 January 2021	21 January 2022	2020	tayang	Detail		
PT.CITRA BAHANA MEDIKA	02/SDH-PENYEDIA/DINKES-SS/I/2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	21 January 2021	21 January 2022	2020	tayang	Detail		
PT.CITRA BAHANA MEDIKA	01/SDH-PENYEDIA/DINKES-SS/I/2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	21 January 2021	21 January 2022	2020	tayang	Detail		
PT.CITRA BAHANA MEDIKA	02/SDH-PENYEDIA/DINKES-SS/I/2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	21 January 2021	21 January 2022	2020	tayang	Detail		
PT. CITRA BAHANA MEDIKA	01/SDH-PENYEDIA/DINKES-SS/I/2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	21 January 2021	21 January 2022	2020	tayang	Detail		
PT. CITRA BAHANA MEDIKA	02/SDH-PENYEDIA/DINKES-SS/I/2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	21 January 2021	21 January 2022	2020	tayang	Detail		
PT.CITRA BAHANA MEDIKA	862/05355 TAHUN 2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	29 April 2021	29 April 2022	2020	tayang	Detail		
PT.CITRA BAHANA MEDIKA	862/05355 TAHUN 2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	29 April 2021	29 April 2022	2020	tayang	Detail		
PT. CITRA BAHANA MEDIKA	862/05355 TAHUN 2021	Penyedia yang tidak melaksanakan kontrak, tidak menyelesaikan pekerjaan, atau dilakukan pemutusan kontrak secara sepihak oleh PPK yang disebabkan oleh kesalahan Penyedia Barang/Jasa	29 April 2021	29 April 2022	2020	tayang	Detail		

The researcher further supplemented official websites with additional sources for further investigation. A search for "Citra Bahana Medika" on Google resulted in the site indokontraktor.com, which offered the company profile and pertinent information regarding Citra Bahana Medika.

Figure 1. 32

PT. Citra Bahana Medika Profile (indokontraktor.com)

The screenshot displays the profile of PT. Citra Bahana Medika. It is divided into several sections:

- Introduction:** Welcome message and company overview.
- Keunggulan PT. CITRA BAHANA MEDIKA:** Highlights the company's professional team, technology, and strategic partnerships.
- Budaya Kerja di PT. CITRA BAHANA MEDIKA:** Emphasizes a culture of innovation and high standards.
- Berpengalaman:** States the company's long history and expertise in various construction projects.
- Komitmen PT. CITRA BAHANA MEDIKA:** Expresses a commitment to quality, innovation, and customer service.
- Qualifications and Classifications:** Lists various registrations and qualifications, including PLOD2, PLOD4, S1001, and S1008.
- Registrasi Th Ke 2:** Details specific registrations for PLOD2, PLOD4, S1001, and S1008.
- Registrasi Th Ke 3:** Details specific registrations for PLOD2, PLOD4, S1001, and S1008.

PT Citra Bahana Medika is identified as a construction firm located in Banda Aceh, with a focus on large-scale infrastructure projects. The qualifications encompass dredging, earthworks, waterway construction, port development, dam construction, and local water pipeline installation. The qualifications indicate an emphasis on infrastructure, which raises concerns regarding the company's appropriateness for securing an IT procurement tender. This discrepancy suggests possible irregularities, given that the company's expertise is inconsistent with the IT project it has obtained. Additional assessment is required to determine if PT Citra Bahana Medika possesses the necessary resources and expertise to carry out the IT procurement effectively.

A thorough investigation was undertaken to verify the company's location using Google Maps. The objective was to confirm its physical presence and identify potential cartel activities, such as multiple companies operating from the same address.

Figure 1. 33

Location of PT. Widuri Abdi Jaya (Google Maps)

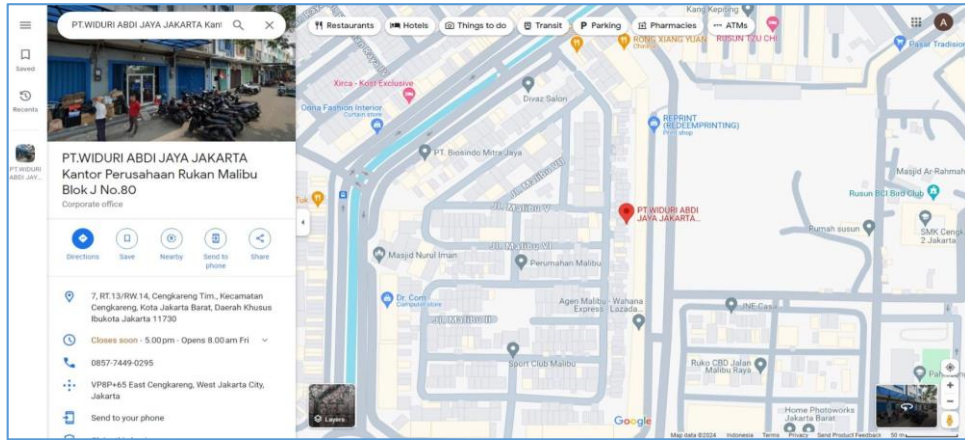


Figure 1. 34

Location of PT. Citra Bahana Medika (Google Maps)

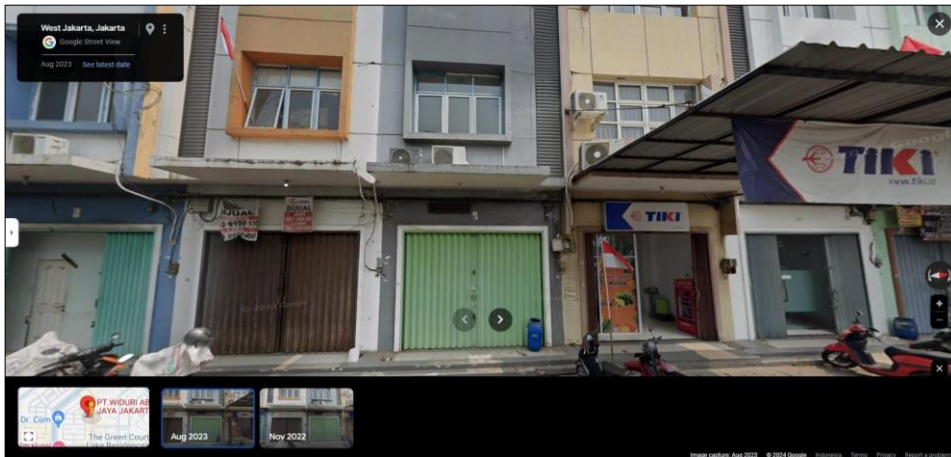
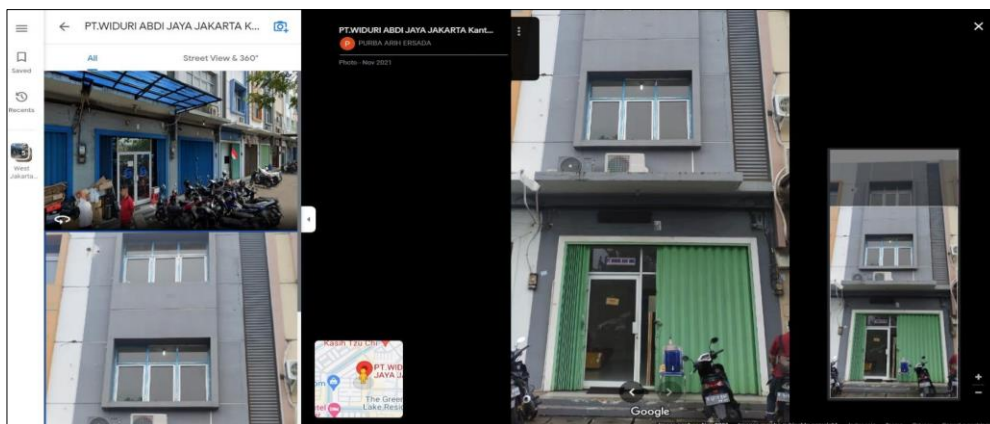


Figure 1. 35

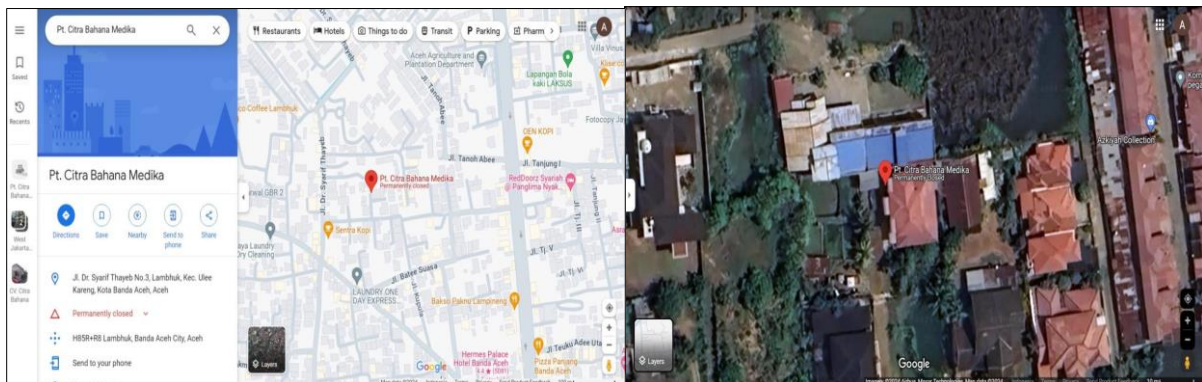
Location of PT. Citra Bahana Medika (Google Maps)



The investigation identified PT Widuri Abdi Jaya at Rukan Malibu Blok J No.80, Cengkareng, West Jakarta. The company is situated in a gray office featuring a green sliding door, as depicted in a November 2021 Google Street View image. The address corresponds with that provided on LPSE, and no other companies occupy the same location, thereby diminishing the probability of cartel activities.

Figure 1. 36

Location of PT. Citra Bahana Medika (Google Maps)



The investigation revealed that PT Citra Bahana Medika, located at Jl. Dr. Syarif Thayeb No.3, Banda Aceh, is marked as “Permanently closed” on Google Maps. However, there is no information regarding the timing of the closure or whether the company has relocated without updating its registration. Without additional evidence, confirming the closure or elucidating the underlying reasons remains challenging.

5. Identification of Work

The identification process seeks to confirm that the work conforms to the established requirements, quality standards, and contract value. This is essential for identifying possible deviations by the vendor. Identification occurs via field investigations and interviews with pertinent sources.

Some schools did not provide access to verify receipt of the IT package, complicating the identification process. Moreover, multiple IT procurement packages with comparable specifications were obtained in the same year, contributing to the complexity. This procurement pertains to IT equipment and is organized into 19 packages rather than involving construction activities. Researchers sought to verify that the identified equipment was associated with the examined package by acquiring corroborative evidence, including receipt documentation. SMP Negeri 3 Padalarang and SMP Negeri 1 Lembang collaborated in supplying documents, including the Handover Minutes (BAST), which specified 11 IT items along with their respective quantities and prices, facilitating the procurement of IT devices for remote learning activities.

Following the collection of data and information from the five previously outlined stages, the subsequent step in this investigation involves conducting a comprehensive analysis. This analysis aims to assess the presence of irregularities, fraud, or other inappropriate elements within the investigated public procurement process. It will also examine compliance, work outcomes, and legal considerations.

1. Compliance Analysis

The evaluation of IT equipment procurement compliance is based on the 2020 Audit Report from the Audit Board of Indonesia (BPK RI) concerning the Financial Statements of the West Bandung Regency Government. The report consists of two volumes: one addressing financial statements and the other examining internal controls and regulatory compliance. The BPK report presents several key findings:

- **Regional Finance:** Assessment of the local government's budget, expenditures, and allocation of funds by educational institutions and governmental bodies.
- **Goods and Services Procurement:** Audits of procurement projects indicate non-compliance issues, including delays, regulatory non-adherence, and inefficient budget utilization.
- **Regulatory Compliance:** An evaluation of governmental adherence to legal standards, identifying infractions, and providing recommendations for enhanced transparency and accountability.

The audit report indicates a necessity for enhanced oversight in the procurement process to ensure regulatory compliance and the effective utilization of public funds.

Figure 1.37

Report on the Audit Results by the Audit Board of Indonesia (BPK)



Upon examination of the 615-page document, it was determined that, although several procurements concerning educational infrastructure have been highlighted, specific mention is absent regarding the procurement of IT equipment for remote learning in junior high schools (SMP). The data primarily examines budget allocations for physical infrastructure and related facilities, including desks, chairs, and school operational necessities.

Figure 1.38

Findings from the Audit Report by BPK

9. Indikasi Pemborosan dalam Pengadaan Barang/Jasa Sebesar Rp4.401.801.907,45 pada Dinas Pendidikan dan Dinas Kesehatan

LRA Kabupaten Bandung Barat TA 2020 menyajikan realisasi Belanja Modal sebesar Rp465.456.844.575,00 atau 58,27% dari anggaran sebesar Rp798.841.835.075,00. Realisasi tersebut di antaranya digunakan untuk Belanja Modal Tanah pada Dinas Pendidikan sebesar Rp6.794.885.000,00 dan Belanja Modal Peralatan dan Mesin pada Dinas Kesehatan sebesar Rp73.457.608.105,00.

Hasil pemeriksaan secara uji petik atas realisasi belanja tersebut diketahui terdapat indikasi pemborosan sebesar Rp4.066.280.000,00 pada pengadaan tanah Dinas Pendidikan dan sebesar Rp335.521.907,45 pada pengadaan peralatan dan mesin pada Dinas Kesehatan.

Figure 1.39

Findings from the Audit Report by BPK

8. Belanja Pembuatan Akta Jual Beli pada Dinas Pendidikan Tidak Didukung Bukti Pengeluaran yang Lengkap dan Sah Sehingga Mengakibatkan Kelebihan Pembayaran Sebesar Rp128.725.350,00

LRA Kabupaten Bandung Barat TA 2020 menyajikan realisasi Belanja Modal Tanah sebesar Rp7.133.690.500,00 atau 98,96% dari anggaran sebesar Rp7.208.768.100,00. Realisasi tersebut di antaranya digunakan untuk Belanja modal Pengadaan Tanah pada Dinas Pendidikan.

Dinas Pendidikan Pemerintah Kabupaten Bandung Barat dalam LRA TA 2020 menyajikan Belanja Modal Tanah sebesar Rp6.794.885.000,00 atau 99,20% dari anggaran yang ditetapkan sebesar Rp6.850.000.000,00. Realisasi tersebut di antaranya digunakan untuk Pembuatan Akta Jual Beli (AJB).

Pada Tahun Anggaran 2020, Dinas Pendidikan merealisasikan pembelian dua bidang tanah untuk SMPN 3 Cisarua dan SMPN 2 Cililin. Selain biaya yang diserahkan kepada pemilik tanah sebagai ganti rugi, terdapat biaya-biaya lain yang harus dikapitalisasi dan diatribusi dalam rangka mencatat nilai aset atas tanah tersebut. Dari kertas kerja yang disampaikan PPK kepada BPK diketahui bahwa atribusi biaya-biaya lain ke biaya perolehan tanah senilai Rp157.000.000,00 dengan rincian sebagai berikut.

No specific findings of non-compliance were identified concerning the procurement of IT equipment for remote learning in junior high schools. The findings of non-compliance were predominantly related to other projects, including an overpayment of IDR 128,725,350 for sale and purchase deeds and IDR 4,006,280,000 for land acquisition waste. The BPK advised enhancing transparency, efficiency, and oversight in procurement processes to guarantee adherence to regulations.

2. Analysis of Work Results

At this stage, the analysis of work results focuses on completion time, output quality, and compliance with contract specifications. The study confirms that the contractor did not deviate. The procurement process for IT equipment intended for remote learning in junior high schools was executed on time.

Table 1. 1
Tender Process

Stage	Time
Preparation	23 November 2020
Clarification	24 November 2020 (10:00 - 11:00)
Submission of Bid Documents	24 November 2020 (13:00) - 25 November 2020 (16:00)
Announcement	30 November
Delivery of Procurement Package	7 December 2020 - 23 December 2020

Each phase of the tender process signifies possible misconduct. The tender documents and administrative preparations were finalized within a single day, resulting in insufficient time for comprehensive preparation. The explanation session the following day lasted merely one hour, potentially inadequate to address all supplier inquiries. Suppliers were allotted fewer than two days to prepare and submit their bids, a notably insufficient timeframe, particularly for procuring IT equipment that necessitates detailed specifications. The tender results were announced five days post-bid deadline, prompting concerns regarding transparency and fairness, as this expedited process may have limited equitable supplier participation.

An analysis of work results, utilizing documents like the Handover Minutes (BAST), is crucial, especially considering prior inconsistencies identified between Opentender data and alternative sources.

Figure 1.40

Handover Minutes for SMPN 3 Padalarang

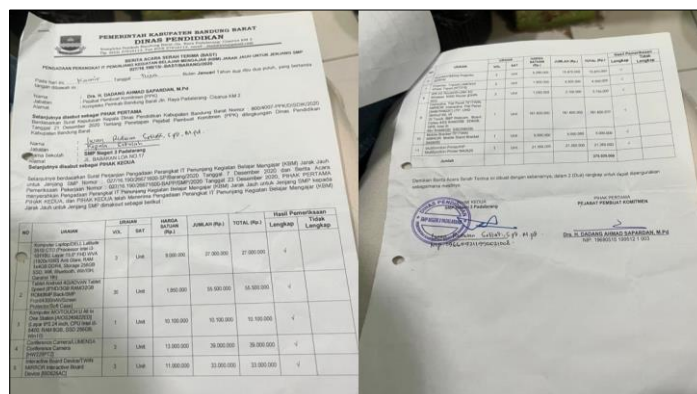
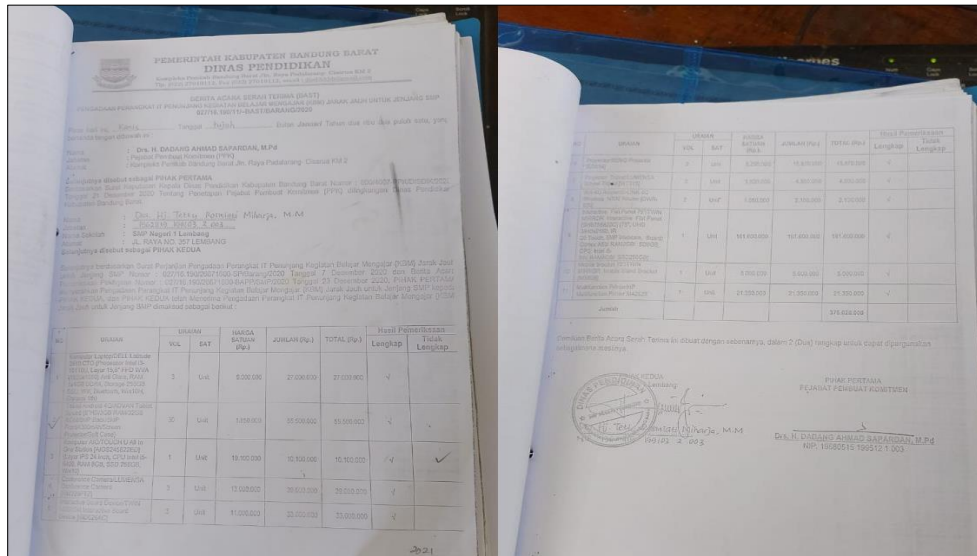


Figure 1.41
Handover Minutes for SMPN 1 Lembang



The obtained Handover Minutes (BAST) are essential to the investigation, offering critical data regarding the procurement package. The total expenditure on IT equipment for a single school was 375,020,000 Rupiah, resulting in a cumulative cost of 7,125,380,000 Rupiah for 19 packages. The absence of a delivery note identifying the supplier indicates that PT. Widuri Abdi Jaya likely secured the tender, given that its value corresponds with the contract detailed on the LPSE website. The procurement was intended to facilitate remote learning in junior high schools amid the COVID-19 pandemic. Journalistic reports, however, expressed concerns regarding the tender. Times Jurnalis Indonesia reported irregularities in West Bandung Regency's IT procurement process, while Bandung Bergerak noted comparable issues in the City of Bandung. Allegations of monopolistic practices and collusion among tender participants and the West Bandung Regency Education Department have been observed. Concerns were raised regarding mismatched equipment specifications, insufficient transparency, and inflated prices.

The investigation indicated that the IT procurement package comprised multiple items featuring the following specifications: (list follows).

Table 1. 2
Items in the Procurement Package

No.	Item Name
1.	Laptop Computer/DELL Latitude 3510 Core i3 (Processor Intel Core i3- 105G1 1.2 GHz, 4M, 6MB Cache, 8GB DDR4, Storage 256GB SSD, WiFi, Bluetooth, Win10H, Garansi 1th)
2.	Android 4G/ADVAN Tablet Speed (8"HD/3GB RAM/32GB ROM/8MP Back/5MP Front/4300mAh/Screen Protector/Soft Case)

No.	Item Name
3.	Laptop Computer AIO TOUCH U All In One Station (AIO 524522ED) (Layar IPS 24 inch, CPU Intel i5-6400, RAM 8GB, SSD 256GB, Win10)
4.	Conference Camera/LUMENSA Conference Camera (HW220T2)
5.	Interactive Board Device/TWIN MIRROR Interactive Board Device (IBD626AC)
6.	Projector/BenQ Projector
7.	Tripod/Tripod LUMENSA Tripod (YT3110)
8.	Router/Router D-Link 6K
9.	Interactive Flat Panel 75"/TWIN Interactive Flat Panel (SHR0752UCH)
10.	Mobile Stand Bracket
11.	Multifunction Printer/HP Multifunction Printer (M42625)

Among the 11 items listed, it was clear that specific IT equipment, including the Interactive Board Device, Projector, Interactive Flat Panel 75", and Multifunction Printer, were not explicitly designed for remote learning. Interviews with junior high schools revealed that a limited number of the items were utilized during the pandemic. Numerous schools deemed the high specifications of the devices excessive and not aligned with the needs or capabilities of the staff. An IT professional, referred to as Y, expressed concerns about the overly high specifications and prices, pointing out that more affordable options existed. Field investigations revealed that a significant portion of the equipment was left unused and stored in its original packaging. Some interviewees considered the equipment somewhat helpful, while others perceived it as less beneficial, especially during remote learning. One source indicated that interactive screens were not utilized as they failed to fulfill teachers' requirements for online instruction. Many educators delivered remote lessons through their devices and, when needed, temporarily borrowed tablets or laptops. Teachers encountered difficulties such as restricted internet quotas, poor signals, slow speeds, and no paid video conferencing accounts.

3. Legal Analysis

Following the earlier investigation, multiple irregularities were discovered in the procurement process of IT equipment for remote learning in SMPs located in West Bandung Regency. This section offers a legal examination of Presidential Regulation No. 16 of 2018 concerning Government Procurement and other pertinent regulations in effect in 2020. All public procurement processes must comply with the principles outlined in Article 6 of Presidential Regulation No. 16 of 2018 regarding Government Procurement.

"The procurement of goods/services applies the following principles: (a) efficient; (b) effective; (c) transparent; (d) open; (e) competitive; (f) fair; and (g) accountable."

The procurement process reveals multiple issues that are inconsistent with the principles of public procurement. The IT equipment was excessively priced, with comparable alternatives offered at more affordable rates. This indicates an absence of efficiency and effectiveness. Furthermore, certain items were acquired at prices exceeding market value, indicating budget inefficiencies and possible financial waste. Secondly, the IT specifications did not align with the actual needs, contradicting the procurement objectives outlined in Article 4 of Presidential Regulation No. 16 of 2018.

Article 4:

"The procurement of goods/services aims to: a. produces the right goods/services for every amount spent, measured by quality, quantity, time, cost, location, and provider."

Article 16 (1):

"Procurement planning includes the identification of needs, determination of goods/services, methods, schedules, and budget for the procurement of goods/services."

The procured IT equipment, including Interactive Board Devices, Projectors, Interactive Flat Panels (75"), and Multifunction Printers, was considered unsuitable for the remote learning requirements of SMPs. These devices' high specifications and elevated costs resulted in inefficient budget allocation, as numerous features went unused and some equipment remained unopened due to a misalignment with school requirements, insufficient teacher comprehension, or incompatibility with existing infrastructure. This indicates that the procurement was not aligned with actual needs but intended to meet budgetary expenditures without adequate planning, contravening Article 16 (1) of Presidential Regulation No. 16 of 2018. This may suggest collusion, as specified in LKPP Regulation No. 9 of 2018, which offers guidelines for recognizing potential tender collusion.

LKPP Regulation No. 9 of 2018 provides procurement guidelines, detailing various collusion indicators among tender participants in Section 4.2.7 (e) and (f). To indicate collusion, a minimum of two of the following criteria must be satisfied:

1. Commonalities in technical documents, including work methods, materials, tools, technical approaches, unit prices, product specifications, and technical support.
2. All bids approximate the estimated cost (HPS).
3. Multiple participants are subjected to the same control.

4. Similarities or discrepancies in bid documents, such as uniform formatting, typographical errors, or structural inconsistencies.
5. Directors or guarantors possess consecutive serial numbers.

Procurement planning must be grounded in actual needs, as stipulated by these regulations. Furthermore, evidence suggests the presence of monopolistic practices and collusion between the successful supplier and governmental bodies. This action not only contravenes procurement principles but may also infringe upon Articles 1 (8) and 22 of Law No. 5 of 1999, which address the Prohibition of Monopolistic Practices and Unfair Business Competition.

Article 1 (8):

"Collusion or business conspiracy is a form of cooperation carried out by one business actor with another business actor with the intention of dominating the market for the benefit of the colluding business actors."

Article 22:

"Business actors are prohibited from colluding with other parties to arrange and/or determine the winner of a tender, as this can lead to unhealthy business competition."

PT Widuri Abdi Jaya secured four IT procurement contracts in West Java, specifically in West Bandung and Pangandaran. Multiple contracts were granted via expedited tender processes or direct appointments, circumventing open bidding procedures. This compromises transparency and accountability, indicating a potential bias towards a particular provider, thereby contradicting the principles of fair competition. Article 78 of Presidential Regulation No. 16 of 2018 specifies the sanctions applicable to these actions.

"Actions or conduct of election participants that are subject to sanctions in the implementation of the Provider selection: (1) Indicated to have committed KKN in the Provider selection; or (2) Selection/Procurement Agent."

The analysis reveals possible infringements of Presidential Regulation No. 16 of 2018 concerning Government Procurement, encompassing violations of procurement principles, processes, supplier qualifications, and potential state losses attributed to budget inefficiencies. Depending on the severity of the offenses, additional investigation is required to verify legal violations before initiating administrative, civil, or criminal sanctions.

Conclusion

Investigating the IT procurement process for remote learning in SMPs within West Bandung Regency identified various concerns regarding compliance, project results, and possible legal violations. The 2020 BPK Report did not specifically address this procurement; however, it

highlighted inefficiencies in budget management in other projects, suggesting a need for improved oversight. Insufficient transparency, incongruent IT specifications, and excessive pricing underscore inefficiency, contravening Presidential Regulation No. 16 of 2018. Moreover, the possibility of monopolistic practices and collusion indicates violations of Law No. 5 of 1999 concerning fair competition. Enhancing transparency requires extending the time allotted for bidders and ensuring comprehensive publication of procurement documents. Enhancing procedures to align procurement with actual needs and reevaluating fast-track tender methods are crucial. Enhancing oversight via heightened supervision and routine audits will facilitate the early detection of irregularities. Moreover, enforcing legal measures through investigating potential violations and imposition of suitable sanctions is essential for maintaining fairness in the procurement process. Finally, training procurement officials and educators on using IT equipment can improve the effectiveness of procurement processes and educational outcomes. These steps aim to enhance procurement processes, increase transparency, and mitigate inefficiencies in West Bandung Regency.

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