



DOI: <https://doi.org/10.38035/jgsp.v3i3>
<https://creativecommons.org/licenses/by/4.0/>

Juridical Analysis of the Flexibility in Procurement Procedures For Goods and Services During the Covid-19 Emergency Period From the Perspective of Administrative Law and the Risk of Abuse of Authority

Gidion Karo Sekali¹, Joko Setiono², Albertus Wahyu Rudhanto³

¹Sekolah Tinggi Ilmu Kepolisian, Indonesia, dionkaro30@gmail.com

²Sekolah Tinggi Ilmu Kepolisian, Indonesia, joko_setiono@ymail.com

³Sekolah Tinggi Ilmu Kepolisian, Indonesia, wrudhanto@gmail.com

Corresponding Author: dionkaro30@gmail.com¹

Abstract: The COVID-19 pandemic prompted the government to take swift action in meeting public needs through emergency procurement of goods and services. In such situations, procurement procedures do not follow standard mechanisms, but instead are granted flexibility specifically regulated through instruments such as Presidential Regulation Number 16 of 2018 in conjunction with Presidential Regulation Number 12 of 2021, as well as LKPP Regulation Number 13 of 2018. This study aims to analyze the legality of such procedural flexibility during emergencies from the perspective of administrative law and to examine the potential for abuse of authority that may arise. A normative juridical approach is used to examine the relevance of general principles of good governance (AUPB), such as proportionality, accountability, and transparency, as stipulated in Law Number 30 of 2014 on Government Administration. The analysis reveals that while procedural flexibility in emergency situations is normatively justified, weaknesses in oversight and limited technical guidance open opportunities for irregularities, such as mark-up practices, direct appointments without real needs, and conflicts of interest. The absence of clear limits on discretionary power also poses a risk of abuse of power. Therefore, there is a need to strengthen regulations, enhance the capacity of procurement personnel, and optimize risk-based oversight technologies to ensure accountability at every stage of emergency procurement. This study is expected to contribute to the formulation of more adaptive procurement policies that remain grounded in the principles of administrative law, ensuring justice and legal certainty.

Keywords: Emergency Procurement, Administrative Law, Discretion, Abuse of Authority, COVID-19

Abstrak: Pandemi COVID-19 mendorong pemerintah untuk mengambil tindakan cepat dalam memenuhi kebutuhan publik melalui pengadaan barang dan jasa secara darurat. Dalam situasi seperti ini, prosedur pengadaan tidak mengikuti mekanisme standar, melainkan diberikan fleksibilitas yang diatur secara khusus melalui instrumen seperti Peraturan Presiden Nomor 16

Tahun 2018 junto Peraturan Presiden Nomor 12 Tahun 2021, serta Peraturan LKPP Nomor 13 Tahun 2018. Studi ini bertujuan untuk menganalisis legalitas fleksibilitas prosedural selama keadaan darurat dari perspektif hukum administrasi dan untuk mengkaji potensi penyalahgunaan wewenang yang mungkin timbul. Pendekatan yuridis normatif digunakan untuk mengkaji relevansi prinsip-prinsip umum tata kelola yang baik (AUPB), seperti proporsionalitas, akuntabilitas, dan transparansi, sebagaimana diatur dalam Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan. Analisis menunjukkan bahwa meskipun fleksibilitas prosedural dalam situasi darurat secara normatif dapat dibenarkan, kelemahan dalam pengawasan dan panduan teknis yang terbatas membuka peluang terjadinya ketidakberesan, seperti praktik mark-up, penunjukan langsung tanpa kebutuhan nyata, dan konflik kepentingan. Ketidakjelasan batas wewenang diskresioner juga menimbulkan risiko penyalahgunaan wewenang. Oleh karena itu, diperlukan penguatan regulasi, peningkatan kapasitas personel pengadaan, dan optimalisasi teknologi pengawasan berbasis risiko untuk memastikan akuntabilitas di setiap tahap pengadaan darurat. Studi ini diharapkan dapat berkontribusi pada formulasi kebijakan pengadaan yang lebih adaptif namun tetap berlandaskan prinsip-prinsip hukum administrasi, memastikan keadilan dan kepastian hukum.

Kata Kunci: Pengadaan Darurat, Hukum Administrasi, Diskresi, Penyalahgunaan Wewenang, COVID-19

INTRODUCTION

Procurement of goods and services is a crucial aspect of government governance, especially when the state faces extraordinary situations such as the COVID-19 pandemic (Maisari, 2024). In such emergencies, the need for speed and efficiency in procurement increases drastically, prompting the government to grant certain procedural flexibilities (Tjoanda, 2020). This policy aims to ensure a rapid response to critical conditions, such as the procurement of medical equipment, medicines, and supporting infrastructure (Pambudi, 2023). On the other hand, relaxing normal procurement procedures has the potential to open loopholes for administrative violations, including abuse of authority. The tension between efficiency and accountability becomes the primary concern in administrative law analysis. A comprehensive understanding is needed of how administrative law regulates the boundaries of discretion and the responsibilities of public officials in emergency situations (Yogopriyatno, 2024).

Authority in the context of administrative law refers to the legal power granted to administrative officials to make certain decisions or actions (Taufiqurrahman, 2024). This authority is bound by the principle of legality, meaning every action by a public official must have a clear legal basis (Qamar, 2023). In government practice, this authority can be exercised normally or as discretion when the law does not provide direct guidance (Irham, 2023). Discretion is the freedom given to officials in certain situations, but it must still be exercised in accordance with general principles of good governance (AUPB) (Antari, 2023). Law No. 30 of 2014 on Government Administration provides a normative framework for discretion so that it does not exceed constitutional boundaries (AR, 2024). Supervision of discretionary actions is important to prevent officials from exceeding their authority or acting arbitrarily (Kurniawan, 2023).

The general principles of good governance serve as ethical and legal guidelines for every administrative action. These principles include legal certainty, transparency, proportionality, accountability, and public interest—they all play a role in maintaining integrity and transparency in government operations (Rayhan, 2023). Even when procurement procedures are relaxed during a pandemic, officials must still respect these principles to ensure their actions are legitimate and accountable. Discretion must not be used to avoid legal

responsibility or to make decisions without objective and rational reasoning (Syafril, 2023). Administrative law requires that every government action, even during emergencies, remain within accountable legal frameworks. Violations of these principles not only undermine public trust but can also lead to legal consequences (Ibrahim, 2025).

Government procurement of goods and services is governed by Presidential Regulation No. 16 of 2018, as amended by Perpres No. 12 of 2021. This regulation establishes foundational principles in the procurement process efficiency, effectiveness, transparency, openness, competitiveness, fairness, and accountability. These principles are designed to prevent corrupt practices and ensure responsible budget use (Fahrudin, 2023). Under normal conditions, procurement is conducted through a strict tender or selection mechanism to ensure fairness and objectivity. During the pandemic, some procedural steps were simplified or eliminated to accelerate procurement processes a necessary step, but one that carries significant risk (Romli, 2021). The imbalance between urgent needs and oversight procedures raises pressing legal concerns.

Discretion in administrative law is permitted when the law does not explicitly regulate a situation or in urgent scenarios requiring swift decisions (Arifin, 2024). Law No. 30 of 2014 stipulates that discretion may only be used to fill legal gaps, address stagnation, or respond to extraordinary situations. The COVID-19 pandemic qualifies as a force majeure requiring policy flexibility (Ampow, 2021). However, discretion does not mean absolute freedom it must comply with AUPB principles and be grounded in objective considerations, without benefiting oneself or certain parties. Vagueness or ambiguity in exercising discretion can lead to illegal actions. Improper use of discretion can result in state losses and violations of administrative ethics.

The risk of abuse of authority increases when administrative control diminishes in emergencies. Law No. 30 of 2014, particularly Article 17, identifies forms of abuse, such as exceeding one's authority, mixing jurisdictions, and acting arbitrarily (Hente, 2024). Exceeding authority occurs when officials act beyond their granted powers. Mixing jurisdictions is making decisions that belong to another party. Acting arbitrarily refers to actions taken without legal basis or proper justification. In emergencies, the line between necessary actions and abuse can blur without proper oversight. Such opportunities are often exploited for personal or group advantage.

Internal and external oversight are vital mechanisms to prevent abuse of discretion. In emergency procurement contexts, supervisory bodies such as the Government Internal Supervisory Apparatus (APIP), the Audit Board (BPK), and the Corruption Eradication Commission (KPK) play strategic roles (Kusuma, 2024). Oversight must occur not only after the fact but also in real time or preventively through process audits and documentation. Procedural flexibility must not be used to weaken control systems. A lack of effective oversight leads to severe administrative violations. Strengthening oversight requires a combination of regulation, technology, and ethical human resources.

The greatest challenge in implementing such emergency policies is ensuring that legal principles remain consistent with practical field needs. Many officials face a dilemma between efficiency demands and fear of being criminally liable for their actions. In such cases, administrative law must provide clear guidance and legal protection, so long as actions are taken in good faith and in line with existing legal principles. Officials often avoid making critical decisions due to fear of legal repercussions, despite their actions being aimed at public welfare. Balancing legal certainty with procedural flexibility is a pressing need in administrative reform.

Good governance in public administration can only be achieved when transparency and accountability are consistently upheld, even in emergencies. Transparency means procurement process information must be publicly accessible, and accountability requires officials to justify

every decision made. These principles are crucial not only normatively but also for maintaining public trust in the government. Violating these values inflicts not only material loss but also damages the state's legitimacy in crisis management. In the long run, enforcing administrative law principles strengthens an adaptable and dignified governance system. The success of emergency procedural reforms hinges on legal consistency and integrity in implementation (Resmadiktia, 2023).

The relevance of administrative law in emergency procurement is critical to ensuring flexibility does not become arbitrary. Clear boundaries on discretion, accountability mechanisms, and oversight tools must be meticulously defined to guide officials in making fast but legally sound decisions. Overly lax regulations risk state losses, while overly strict ones may hinder crisis response. Law must serve as an equitable instrument, ensuring every action remains constitutionally and ethically grounded. This approach requires the legal courage to craft norms responsive to dynamic conditions without losing their fundamental principles. Evaluating experiences during the pandemic offers a valuable opportunity to refine the design of administrative law for the future.

METHOD

This study employs a normative juridical method using both the statutory approach and the conceptual approach. The statutory approach is applied to examine the provisions of positive law governing the procedures for the procurement of goods and services during emergency situations, including Law Number 30 of 2014 on Government Administration, Presidential Regulation Number 16 of 2018 in conjunction with Presidential Regulation Number 12 of 2021 on Government Procurement of Goods/Services, and Regulation of the National Public Procurement Agency (LKPP) Number 13 of 2018. Through this approach, an analysis is conducted on the legality of procedural flexibility during crises and its alignment with the principles of administrative law, particularly the general principles of good governance (AUPB). Meanwhile, the conceptual approach is used to explore the concepts of discretion, emergency conditions (*force majeure*), and the potential for abuse of authority in public administration practices. These concepts are theoretically analyzed to assess the harmony between the practice of procedural flexibility in procurement and the fundamental norms that limit the authority of public officials to prevent arbitrariness. This method aims to produce logical and systematic legal arguments in response to juridical issues arising during the COVID-19 pandemic, especially those related to accountability and legal oversight of extraordinary administrative actions. The dual approach provides a comprehensive framework for evaluating the effectiveness and lawful boundaries of procedural flexibility in times of national emergency.

RESULT AND DISCUSSION

Implementation of Government Goods and Services Procurement Procedures in the Context of a National Emergency Due to the COVID-19 Pandemic

Implementation of procurement of goods/services during emergencies, such as the COVID-19 pandemic, is based on a set of regulations that provide facilitation and acceleration of the procurement process. Presidential Regulation Number 16 of 2018 on Government Procurement of Goods/Services, as amended by Presidential Regulation Number 12 of 2021, provides for special treatment during emergencies. Article 59A of Perpres 16/2018 jo. Perpres 12/2021 states that in emergencies, procurement processes may be conducted with simpler procedures to ensure speed, precision, and flexibility. The National Public Procurement Agency (LKPP) Regulation Number 13 of 2018 also explicitly regulates emergency procurement procedures. Article 3(1) of LKPP Regulation 13/2018 emphasizes that emergency procurement must still uphold efficiency and accountability, even if conducted differently from

normal conditions. The LKPP Circular Number 3 of 2020 provides technical guidelines for goods/services procurement specifically for COVID-19 response.

This procurement flexibility includes ease in selecting suppliers without open tenders, which usually require significant time. In emergencies, as stipulated in Article 59A(3) of Perpres 16/2018 jo. Perpres 12/2021, the methods used are direct appointment or direct procurement. This mechanism enables Procurement Commitment Officers (PPK) to quickly appoint suppliers who can meet urgent needs. The LKPP Circular No. 3/2020 also clarifies that in emergency conditions, the PPK is not required to create detailed, lengthy planning as in normal circumstances but remains responsible for the decisions made. The principle of prudence must still be upheld despite time pressures. These measures demonstrate a balance between urgent needs and accountability principles.

LKPP Regulation Number 13 of 2018 Article 4 stipulates that in emergency procurement, the PPK may conduct planning, implementation, and supervision simultaneously. This differs from normal procurement, which requires strict separation of stages. In practice, this flexibility has greatly aided rapid response to procure personal protective equipment, medicines, and medical devices during the pandemic. Supplier appointments do not require complex administrative evaluation, so long as the supplier has capacity and evidence of supply availability. This mechanism was crucial amid crisis conditions when time was critical. However, formal requirements still apply, such as an emergency statement and sufficient documentation to support procurement legitimacy.

Commissioning officers PPK, Budget Users (PA), and Budget User Authorities (KPA) play key roles in accelerating procurement processes during emergencies. Article 11(1) of Perpres 16/2018 states that the PPK is responsible for procurement based on an appointment letter from the PA/KPA. In emergencies, as emphasized in Article 59A(6) of Perpres 16/2018 jo. Perpres 12/2021, the PPK has the authority to make procurement contracts directly, bypassing conventional selection. The PA/KPA can quickly approve procurement needed for emergency response. In this context, administrative discretion plays a vital role in accelerating decision-making while maintaining prudence and legal responsibility. Such roles are both administrative and moral-legal in nature.

This procedural flexibility has proven beneficial in pandemic response, especially for rapid access to critical resources. Many health facilities, including COVID-19 referral hospitals, quickly obtained necessary equipment and medical supplies via emergency procurement. Ventilators, masks, and medicines were procured rapidly thanks to direct appointment processes. The 2021 Audit Board report acknowledged that despite various challenges, emergency procurement was effective in supporting healthcare services. This highlights the importance of adaptive legal flexibility grounded in administrative law principles. Crisis situations do not allow for rigid bureaucratic procedures.

Despite its flexibility, this procurement remains within legal boundaries to prevent misuse. Article 17 of Law No. 30/2014 on Government Administration stipulates that abuse of authority includes exceeding authority, mixing authority, or arbitrary action. Emergency procurement does not relieve officials of legal accountability for administrative acts. This provision ensures that flexibility is not misinterpreted as unlimited freedom. The exercise of discretion, as regulated in Article 24 of Law No. 30/2014, must serve public benefit, be in urgent conditions, and not conflict with legislation. This reflects the importance of balancing rapid response with legal accountability.

Documentation remains an integral part of emergency procurement. Article 59A(7) of Perpres 16/2018 jo. Perpres 12/2021 requires that all stages of procurement be well documented despite simplified procedures. Such records form the basis for future administrative and legal accountability, and for audits or internal reviews. Documents like emergency statements, supplier availability declarations, and contract execution reports are

formal proof used in evaluations. Even amid emergencies, transparency and accountability must be upheld to prevent corruption. Complete administrative evidence further strengthens budget legitimacy.

Transparency remains essential in emergency procurement. Article 6 of Perpres 16/2018 states that transparency is a procurement principle in all conditions. In practice, emergency procurement information including supplier names and contract values must still be published via procurement information systems. LKPP encourages the use of the Electronic Procurement System (SPSE) and Procurement Plan Information System (SiRUP) to publish procurement activities even during emergencies. This is essential for public access to information and building trust in state budget management. Publishing procurement data also functions as a social oversight instrument.

Emergency procurement flexibility tests the resilience of administrative law during crises. Fundamental principles such as legality, accountability, and efficiency are tested when public needs rise sharply. The pandemic experience teaches that the law must be able to respond to extraordinary conditions while preserving integrity and public trust. In this context, regulatory flexibility must be grounded in factual needs without abandoning key administrative law principles. This balance is the core spirit of emergency procurement implementation.

Juridical Analysis of Procedural Flexibility in Emergency Procurement and Identification of Risks of Authority Misuse and Discretion Abuse by State Administrative Officials

The legality of expanding procurement procedures for goods and services in emergency situations must be viewed from the perspective of administrative law, specifically referring to Law Number 30 of 2014 concerning Government Administration. Article 17 paragraph (2) letter b of this law states that discretion may be granted to overcome governmental stagnation under certain conditions for the benefit and public interest. However, the exercise of discretion must observe the principles of proportionality, accountability, and must not violate higher-level statutory regulations. Emergency situations indeed provide a legal window for rapid decision-making, but the legality aspect must still adhere to prevailing legal norms. In the context of goods/services procurement during the COVID-19 pandemic, procedural leniency accommodated by Presidential Regulation No. 16 of 2018 jo. Presidential Regulation No. 12 of 2021 can be considered a form of administrative discretion. However, its implementation must still be supervised within legal boundaries to prevent justification of potential deviations.

Principles within the General Principles of Good Governance (AUPB), as contained in Article 10 paragraph (1) of Law No. 30 of 2014, such as prudence, transparency, and non-abuse of authority, serve as the foundation for assessing the legality of emergency procedures. The application of discretion in procurement without tender or by direct appointment is only justifiable if real needs can be concretely demonstrated. When prudence is ignored, the decision is likely to be considered unlawful. If discretion is exercised without risk analysis or adequate administrative recording, the action may be categorized as an abuse of authority. Evaluating this policy requires thorough analysis of evidence of need, supporting documents, and rational urgency. Legality without accountability creates loopholes for legal violations that are difficult to detect early.

The risk of abuse of authority during the COVID-19 pandemic was very high, especially due to procedural flexibility not balanced by strict supervision. Many cases of goods and services procurement experienced unreasonable budget mark-ups under the guise of urgency that was difficult to verify. Numerous direct appointments were made without valid need analysis documents, which are essential foundations for emergency procurement. Emergency conditions cannot be used as an excuse to disregard the principles of efficiency and effectiveness that are basic principles of goods/services procurement according to Article 6

letters f and g of Presidential Regulation No. 16 of 2018. When urgency is used as a shield to favor certain providers without transparent administrative processes, the risk of conflicts of interest and corruption crimes becomes very high. Lack of internal control causes loopholes in violations to be difficult to identify quickly.

Insufficient oversight from internal supervisors such as the Government Internal Supervisory Apparatus (APIP) during the pandemic worsened the situation. Internal audit functions, which should be the frontline in detecting potential irregularities, were often left behind by the rapid emergency processes. In some cases, accountability reports were not properly prepared, and transaction documentation was not systematically stored. When audits are conducted post-event, verifying the truth becomes difficult due to incomplete transaction evidence or provider appointment letters. Meanwhile, according to Article 38 paragraphs (1) and (2) of Presidential Regulation No. 16 of 2018, every stage of procurement must be fully and accurately documented as a form of administrative and legal accountability. This condition shows that procedural leniency was not accompanied by an adaptive supervisory system suited to emergency situations.

External supervisory institutions such as the Audit Board of Indonesia (BPK), the Corruption Eradication Commission (KPK), and APIP have central roles in following up on alleged violations in emergency procurement. BPK's role as the state financial auditor, as mandated in Article 23E of the 1945 Constitution and Law No. 15 of 2006, is crucial to ensure public funds are used responsibly. Meanwhile, KPK is authorized to handle alleged corruption crimes, especially if abuse of authority occurs in the procurement process, based on Article 12B and Article 3 of Law No. 31 of 1999 jo. Law No. 20 of 2001. When procurement processes do not meet openness principles, violations of transparency and integrity may become criminal acts. APIP is required to provide recommendations on internal control system weaknesses as efforts for long-term structural improvements.

Legal sanctions for violations in emergency procurement may include administrative, civil, and criminal sanctions. Based on Article 80 paragraphs (1) and (2) of Presidential Regulation No. 16 of 2018, administrative violations may incur written warnings, cessation of activities, and termination of contracts for providers. Civil sanctions may arise from breaches of contract performance, such as non-compliant goods or late delivery. Criminal sanctions apply if it is proven that there is enrichment of oneself or others through abuse of authority, as regulated in Articles 2 and 3 of Law No. 31 of 1999. Corruption offenses can prosecute procurement officials and colluding providers in appointment and reporting processes. Law enforcement against these violations serves not only as punishment but also as a preventive instrument.

Evaluation of existing legislation shows gaps concerning the technical aspects of discretion in emergency procurement. Although there is LKPP Regulation No. 13 of 2018 on Procurement in Emergency Conditions, technical guidelines for proving emergency status and objective methods of provider appointment remain very limited. Many work units lack adequate references for documenting reasons for discretion and setting proportional authority limits. Consequently, procurement officials often face a dilemma between fulfilling urgent needs and fearing legal violations. Policy control instruments should be equipped with detailed and adaptive legal devices, not merely relying on the phrase "emergency conditions" in general. The absence of clear procedures potentially causes uneven interpretation in the field.

Another fundamental issue is the lack of readiness in human resources (HR) to handle procurement under extraordinary conditions. Many Commitment Making Officers (PPK) and procurement officials have not received special training on procurement governance during emergencies. Low administrative law literacy and limited understanding of AUPB principles make officials struggle to distinguish legitimate discretion from disguised deviations. The absence of legal assistance systems or rapid consultation in procurement processes worsens the

risk of administrative errors. This situation indicates that existing regulations are not supported by adequate HR investment in the procurement system. This condition should be a concern in future reforms of goods/services procurement systems.

Non-uniform reporting and documentation systems across agencies also constitute a major weakness in evaluating emergency procurement accountability. Each ministry, agency, or local government tends to have different standards and applications for recording procurement processes. This disparity complicates auditors' reviews of document conformity between activity stages. Meanwhile, Article 64 paragraph (2) of Presidential Regulation No. 16 of 2018 states that procurement work units must prepare and store all procurement documents completely and systematically. Lack of integration in procurement information systems causes much data to be scattered and poorly verified. Reform of emergency procurement policies should incorporate digitalization and reporting standardization as prerequisites for accountability.

The juridical aspect of procedural flexibility in emergency procurement demands the presence of a strong supervision and regulatory system to prevent deviations. Procurement in crisis situations indeed requires flexibility but cannot be used as a justification to disregard legal norms. Transparency, accurate documentation, and thorough supervision must be integral parts of the procurement process, not only in normal conditions but also in extraordinary situations. The imbalance between rapid decision-making and weak control systems will increase the risk of authority abuse. Reformulating discretion rules, intensive training for officials, and strengthening accountability mechanisms are important parts of creating legal and ethical procurement during emergencies.

CONCLUSION

Flexibility in the procurement procedures for goods and services during emergencies, as regulated in Presidential Regulation Number 16 of 2018 on Government Goods/Services Procurement, as amended by Presidential Regulation Number 12 of 2021, provides a legitimate legal basis for procurement officials to take swift and appropriate actions. Administrative law, particularly under the provisions of Articles 17 to 24 of Law Number 30 of 2014 concerning Government Administration, explicitly justifies discretionary actions under certain conditions, including emergencies, as long as they are based on legal objectives and the general principles of good governance (AUPB). Although the regulations already provide a fairly flexible legal framework, field practices show that this flexibility is often abused due to weak supervision systems and low accountability. In emergency situations, broad discretion without detailed technical guidelines actually increases the potential for markup actions, non-transparent direct appointments, and hidden conflicts of interest. The mismatch between legal norms and their implementation becomes a vulnerable loophole for corruption, especially when both internal and external audit mechanisms are not functioning optimally. Therefore, the formulation of adaptive policies that still uphold transparency, accountability, and fairness is urgently needed to ensure emergency procurement does not deviate from the law.

There is a need to improve emergency procurement regulations, particularly through revisions and technical details in derivative regulations such as those from the Government Goods/Services Procurement Policy Agency (LKPP), to provide practical guidance that is not open to multiple interpretations. The implementation of digital supervision systems based on information technology needs to be expanded, including real-time procurement tracking and the use of artificial intelligence to detect anomalies in budget expenditures. Civil servants involved in the procurement process must also receive intensive and periodic training and education on procurement in special situations, enabling them to balance rapid response with legal accountability. Furthermore, the limits of discretion use need to be reaffirmed both normatively and procedurally, to prevent gray areas that could be exploited for personal or

group interests. The involvement of supervisory agencies such as the Audit Board of Indonesia (BPK), the Government Internal Supervisory Apparatus (APIP), and the Corruption Eradication Commission (KPK) must also be enhanced with a preventive approach through risk-based performance audits, not just reactive actions after state losses occur. All these steps will only be effective if accompanied by strong political and bureaucratic commitment to make emergency procurement an instrument of public service that upholds integrity and the supremacy of law.

REFERENCES

- Ampow, G. M. (2021). Penerapan Diskresi oleh Presiden Atas Kebijakan Keuangan Negara Dalam Penanganan Pandemi Covid-19 Melalui Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020. *LEX ADMINISTRATUM*, 9(3).
- Antari, V. A. (2023). Penerapan Diskresi Pejabat Fungsional Pengelola Pengadaan Barang/Jasa Dalam Penyelenggaraan Pengadaan Barang/Jasa Pemerintah. *Jurnal HUKUM BISNIS*, 7(1), 981-991.
- AR, H. K. (2024). Diskresi Yang Menjadi Objek Sengketa Tata Usaha Negara Berdasarkan Undang-Undang Nomor 30 Tahun 2014 Tentang Administrasi Pemerintahan. *Journal of Lex Theory (JLT)*, 5(1), 90-106.
- Arifin, F. &. (2024). Rekonsseptualisasi Diskresi Perspektif Hukum Administrasi Negara: Analisis Kritis Terhadap Implementasi Undang-Undang Administrasi Pemerintahan. *Proceeding APHTN-HAN*, 2(1), 115-148.
- Fahrudin, M. (2023). Penegakan Hukum Dalam Pengadaan Barang/Jasa Pemerintah Menurut Perpres Peraturan Presiden Nomor 12 Tahun 2021 Tentang Perubahan Atas Peraturan Presiden Nomor 16 Tahun 2018 Tentang Pengadaan Barang/Jasa Pemerintah.(Studi Kasus Putusan Pttun Surabaya Nomo. *VERITAS*, 9(1), 137-150.
- Hente, J. (2024). Kewenangan Pengadilan Tata Usaha Negara dalam Menguji Unsur Penyalahgunaan Wewenang Pejabat Negara. *Jurnal Tana Mana*, 5(3), 430-440.
- Ibrahim, A. S. (2025). ANALISIS YURIDIS TERHADAP PENYALAHGUNAAN WEWENANG DALAM ADMINISTRASI PEMERINTAHAN: TINJAUAN BERDASARKAN UNDANG-UNDANG NO. 30 TAHUN 2014 TENTANG ADMINISTRASI PEMERINTAHAN. *JURNAL RECTUM: Tinjauan Yuridis Penanganan Tindak Pidana*, 7(1), 116-125.
- Irham, M. S. (2023). Penerapan Prinsip Legalitas, Yuridikitas, Dan Diskresi Dalam Penyelenggaraan Pemerintahan Di Indonesia Guna Mengukuhkan Tata Kelola Yang Berkeadilan. *Didaktik: Jurnal Ilmiah PGSD STKIP Subang*, 9(5), 3683-3696.
- Kurniawan, I. (2023). Tanggung Jawab Pejabat Pemerintah Dalam Menerapkan Diskresi Menurut Undang-Undang Nomor 30 Tahun 2014 Tentang Administrasi Pemerintahan. *Grondwet*, 2(2), 251-264.
- Kusuma, M. H. (2024). Strategi peningkatan kapabilitas APIP untuk optimalisasi pencegahan korupsi di Indonesia. *Jurnalku*, 4(4), 433-446.
- Maisari, R. (2024). Pertanggungjawaban Pemerintah Terkait Pengelolaan Keuangan Negara Dalam Penyediaan Barang dan Jasa di Masa Covid-19. *Lex Renaissance*, 9(2), 282-308.
- Pambudi, A. S. (2023). Respons kebijakan pemerintah daerah dalam pemanfaatan anggaran DID pada periode awal pandemi COVID-19. *Jurnal Kebijakan Pembangunan Daerah*, 7(1), 48-67.
- Qamar, N. &. (2023). Wewenang Sebagai Instrumen Penyelenggaraan Pemerintahan Dalam Sistem Negara Hukum. *Asas Wa Tandhim: Jurnal Hukum, Pendidikan Dan Sosial Keagamaan*, 2(2), 201-222.

- Rayhan, A. J. (2023). Penyelesaian Sengketa Tata Usaha Negara: Obyek Sengketa Negatif dan Penerapan Asas-Asas Umum Pemerintahan Yang Baik. *Yustisia Tirtayasa: Jurnal Tugas Akhir*, 3(3), 342-360.
- Resmadiktia, N. M. (2023). Pertanggungjawaban Pemerintah dalam Mewujudkan Good Governance sesuai Hukum Administrasi Negara. *Jurnal Ilmiah Wahana Pendidikan*, 9(11), 685-697.
- Romli, R. H. (2021). Analisis Realokasi Anggaran Sebagai Solusi Penanganan Covid-19 dan Dampaknya Terhadap Mekanisme Pengadaan Barang/Jasa. *Indonesian Accounting Research Journal*, 1(3), 431-438.
- Syafril, R. E. (2023). Analisis Wewenang Pemerintah dalam Kuasa Diskresi Administrasi. *JESS (Journal of Education on Social Science)*, 7(2), 219-228.
- Taufiqurrahman, M. (2024). Kebijakan Diskresi Pejabat Pemerintahan Dalam Memutuskan Kebijakan Publik. *Iuris Studia: Jurnal Kajian Hukum*, 5(3), 776-771.
- Tjoanda, M. (2020). Kekuatan Mengikat Surat Penunjukan Penyedia Barang dan Jasa Pemerintah dalam Kontrak Pengadaan Barang/Jasa Pemerintah di Masa Pandemi Covid-19. *Sasi*, 26(3), 403-414.
- Yogopriyatno, J. &. (2024). *Perbandingan Ilmu Administrasi Publik*. Indramayu: PT Adab Indonesia.