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Fiqh *Muamalah* Analysis of the Government Digital Procurement System

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Abstrak:

Introduction: Presidential Regulation No. 46 of 2025 concerning the Procurement of Goods/Services which has three important stages, namely preparation, selection and implementation. The implementation of e-procurement is a form of public administration modernization that aims to improve efficiency, transparency, and accountability in the management of the state budget.
Objective: This study aims to analyze the perspective of fiqh muamalah on the implementation of the government's digital procurement system (e-procurement) in Indonesia. This research will also identify potential violations of Sharia principles in the digital procurement system and provide recommendations for system improvements to better align with Islamic values.
Method: Using qualitative methods and secondary data sources, this study examines the compatibility of sharia principles in the government's technology-based procurement system for goods and services.
Result: The conclusion shows that first, in general, Presidential Regulation No. 46 of 2025 concerning the Procurement of Government Goods/Services must start with good planning, the selection of good alternatives and the need to use the best procurement strategy. The government's digital procurement system can be in line with the principles of *fiqh muamalah* if it meets the requirements of a valid contract, transparency, fairness, and avoids elements that are prohibited in Islam such as *gharar*, *riba*, and *tadlis*.
Implication: This study contributes new insights to the contemporary fiqh muamalah discourse regarding the adaptation of Islamic law to technological developments in the public sector.

Keywords: Digital Procurement; Digital Technology; E-Procurement; Fiqh Muamalah; Islamic Law.

A. Introduction

Digital transformation in the government sector has changed the paradigm of public service delivery, including in the public procurement system. The implementation of e-procurement is a form of public administration modernization that aims to improve efficiency, transparency, and accountability in the management of the state budget. In

Indonesia, the government's digital procurement system has been implemented Agency (LKPP). through various electronic platforms managed by the National Public Procurement.

The development of facilities and infrastructure to support the economic life and services of the people in Indonesia is an important need that cannot be met (Latif et al., 2014). The development of these facilities and infrastructure must of course be balanced with the procurement of good goods and services, but government procurement activities do not aim to produce profit-oriented goods/services (Site, 2018).

The implementation of good governance is the ideal and hope of the Indonesian nation. Good governance according to the United Nations Development Program (UNDP) is the implementation of government that not only involves the government, but involves 3 actors, namely the state (state or government), private (private) and civil society (society)(Adrianto & Good, 2017). One form of implementing e-government to achieve good governance is the electronic procurement of government goods/services, which is now better known as electronic auction (e-procurement). E-procurement is a form of system in the procurement of goods and services that is able to form a government in terms of transparency of information and website-based public services (Yusri, 2017).

Efficient, open and competitive procurement of government goods/services is indispensable for the availability of affordable and quality goods/services, so that it will have an impact on improving public services (Umar et al., 2021). Therefore, the establishment of regulations on the procurement of government goods/services is very necessary.

In order for the procurement of government goods/services to be carried out efficiently, effectively and competitively based on the principles of procurement of goods/services, namely efficient, effective, transparent, open, competitive, fair or non-discriminatory, accountable to all parties, the results can be accounted for both in terms of physical and financial (Khamis, 2021). As well as the benefits for the smooth running of government duties and public services, there is a need for a serious understanding in applying the legal principles of procurement of goods/services, namely Presidential Regulation Number 46 of 2025 and its changes in the government procurement process (Triwibowo et al., 2022).

The development of digital technology in the government procurement sector presents new challenges from the perspective of Islamic law, particularly fiqh muamalah. As a branch of Islamic jurisprudence that governs human interactions in matters of wealth and transactions, fiqh muamalah is required to provide answers to new phenomena arising from

technological advancements. This aligns with the dynamic and adaptive nature of fiqh muamalah, which adapts to the times while remaining rooted in the fundamental principles established in the Quran and Hadith (Jannah et al., 2025).

The government's digital procurement system involves various aspects that need to be examined from the perspective of fiqh muamalah, such as electronic contract mechanisms, transparency in the tender process, fairness in competition, and protection of the rights of all parties involved. Data from the Indonesian Government Procurement Agency (LKPP) shows that the value of government procurement of goods and services through the electronic system continues to increase, with total transaction values reaching hundreds of trillions of rupiah annually. The magnitude of these transactions underscores the importance of a thorough examination of the Sharia aspects of the government's digital procurement system (Koçulu & Topçu, 2024).

Previous studies have examined various aspects of e-procurement from technical, legal, and public administration perspectives. However, research analyzing the government's digital procurement system from the perspective of Islamic commercial law remains limited. Research (Rahmawati, 2019) examined the aspect of transparency in e-procurement from the perspective of good governance, while (Susanto, 2021) analyzed the effectiveness of implementing electronic procurement systems in improving accountability. From an Islamic law perspective, several studies have examined electronic transactions in general, such as the study (Hasanah, 2020) on online buying and selling from the perspective of fiqh muamalah, and the study (Maulana, 2022) on electronic contracts in the digital economy.

The novelty of this study lies in its specific focus on analyzing the government's digital procurement system through the lens of fiqh muamalah. Unlike previous studies that focused more on electronic transactions in the private sector or e-commerce, this study specializes in analyzing procurement systems in the public sector, which have different characteristics and regulations. Additionally, this study also seeks to provide a new conceptual framework for understanding the adaptation of fiqh muamalah principles to digital systems in the context of government administration.

The urgency of this research has increased with the widespread implementation of digital systems in various aspects of life, including government administration. Muslim communities, especially business actors involved in government procurement systems, require legal certainty from a sharia perspective regarding the transactions they conduct

through digital platforms. This research is expected to contribute to the development of contemporary fiqh muamalah concepts that are responsive to digital technology developments.

The complexity of the government's digital procurement system, which involves various stakeholders, from the government as the buyer, companies as providers of goods/services, to technology platforms as mediators, requires a comprehensive analysis from the perspective of fiqh muamalah. Aspects such as the clarity of goods/services specifications, payment mechanisms, dispute resolution, and data protection are the main focus of this study. This research will also identify potential violations of Sharia principles in the digital procurement system and provide recommendations for system improvements to better align with Islamic values.

B. Literature Review

The procedure for procurement of government goods/services with Presidential Regulation No. 46 of 2025 is reviewed the basic concept of *muamalah* (Hadi, 2017). Islamic Sharia with various considerations that are highly upheld does not prohibit making efforts to seek as much wealth as possible and in what way as long as the method is still within the line of lawful sharia. Meanwhile, the existence of rules in Islamic teachings is certainly not merely a rule that is only the basis, but is a rule that functions to protect from manipulation or fraud in carrying out the procurement of government goods and services. The basic concept of Islam in *muamalah* (economic) activities has values that are also contained in the process of procurement of government goods/services.

Fiqh scholars agree that the law of origin in *muamalah* transactions is permissible (*mubah*), unless there is a *nash* that prohibits it. Thus, we cannot say that a transaction is prohibited as long as there is no nash that sharih prohibits it. In the Qur'an, Surah Jonah 59, Allah provides flexibility in *muamalah* activities, besides that sharia is also able to accommodate modern transactions that are developing. Government procurement activities are muamalah activities whose laws are(Mardani, 2012). Allah does not lower sharia, except with the aim of realizing the benefits of the lives of His servants, does not intend to burden and narrow the space of movement of human life. Government procurement activities are not aimed at producing goods/services that are only profit-oriented, but this is to support the economy and community services in Indonesia so that the benefits of the community are guaranteed (Amirudin & Sabiq, 2021).

Saddu Al-Dzari'ah is to hinder everything that is the path of destruction. *Dzari'ah* is a

washilah (path) that conveys to the goal, both halal and haram. So the way/way that conveys to the haram is also haram, the way/way that conveys to the halal is also halal and the way/way that conveys to something that is obligatory, then the law is also obligatory (Azhari, 2015). *Muamalah* is carried out on the basis of consideration of bringing benefits and avoiding harm in community life. This principle requires that a transaction must be carried out based on consideration of benefit-taking and avoid the occurrence of danger, both one party and the other (Mardani, 2012).

In the implementation of government procurement of goods/services to set competitive prices mentioned in article 26 of Presidential Regulation 46 of 2025, namely the Preparation of Self-Estimated Prices (HPS) is based on local market price data, which is obtained based on the results of surveys ahead of the implementation of the Procurement. Article 26 of Presidential Decree 46 of 2025 states that HPS is prepared by taking into account profits and overhead costs that are considered reasonable, while in the explanation of the pasa it has been mentioned as an example of reasonable overhead profits and costs for Construction Work of a maximum of 15% (fifteen hundredths). This is in accordance with Al Ghazali's opinion that normal profits range from 5 to 10 percent of the price of goods.

In addition, Islam is also not very fond (*makruh*) of the practice of brokers (*simsar*) and prefers direct buying and selling transactions (exchanges) between producers and consumers, without using the services of intermediaries. Because wages for brokers, it will eventually be charged to consumers. For this reason, the Prophet forbade buying and selling transactions to attend lilbad, namely transactions that use the services of brokers (Hadi, 2017).

Imam Bukhari commented that this practice will be able to trigger price increases that will only burden consumers. In government procurement activities/services, this broker's practice is also called borrowing and borrowing the name of a business entity. Borrowing the name of a business entity in the auction process for the procurement of goods/services so that this situation will bring losses to the employer/user of goods/services or the government or the business entity whose name is borrowed (Azhari, 2015).

The Prophet forbade us to ride on transactions that are being carried out by others, we are not allowed to intervene in contracts or buying and selling that are being carried out by others. The Prophet said: "A person should not buy and sell for the sale that is being done by his brother". In general, intervention will have a bad effect on good governance and clean government (Abu-Tapanjeh, 2009). In the procurement of goods/services, intervention will

interfere with the creation of market mechanisms and healthy business competition among business actors. Law Number 5 of 1999 concerning the Prohibition of Monopoly Practices and Unfair Business Competition defines unfair business competition as competition between business actors in carrying out production and/or marketing activities of goods and or services that are carried out in an unhonest or unlawful manner or hinder business competition (Agung, 2019).

The law also emphasizes that everyone who does business in Indonesia must be in a situation of healthy and reasonable competition, so as not to cause a concentration of economic power in certain business actors. Democracy in the economic field requires equal opportunities for every citizen to participate in the production and marketing process of goods and/or services, in a healthy, effective, and efficient business climate so as to encourage economic growth and the reasonable functioning of the market economy. Intervention in the Procurement Process of Goods/Services is not only at the stage of Supplier Selection/Tender, It has even started from the planning stage (Yusri, 2017). At the planning stage, planning must be based on need and not solely on want. Intervention causes the budgeting process to be based only on the wishes of certain parties. Identifying needs that should be the basis for the preparation of activities has been neglected. At the stage of selecting a provider, the intervention flow is very strong(Supraba & Bandiyono, 2016).

The process of selecting a provider (auction/tender) is often considered to be just a formality. The potential winner has actually existed since the beginning. All the procedures carried out are only an attempt to abort the obligation. The ULP Procurement Committee/Working Group was "forced" to rack its brains to choose/win the "entrustment/direction" by all means. Arrangements in the process of selecting providers are also carried out (Agung, 2019). The indication of the existence of these arrangements is actually easy to recognize. Some examples of indications of arrangements in the Provider selection process include: auction deliberately not carried out electronically (electronic tendering); the requirements in the selection document are not in accordance with the provisions and are made up with the aim of narrowing the opportunities of other Providers; in the electronic auction The Provider has difficulty uploading bid documents (Umar et al., 2021).

There are indications that it is deliberately blocked through the system, so that only certain providers can upload bid documents; The winning provider tends to have a bid value close to the HPS (Self-Estimated Price) value with a rating below and many other indications.

The stage of contract implementation; after the announcement of the winner and there are no rebuttals/rebuttals that are not true, then the PPK issues SPPBJ (Letter of Appointment of Goods/Services Provider). SPPBJ is the first step towards a contract. The PPK may disagree with the decision of the Procurement Official/ULP Working Group in terms of determining the provider as the winner. An observant PPK should first research all processes carried out by the procurement official/ULP Working Group before issuing the SPPBJ. If there is something that is not in accordance with the provisions/violations, the PPK has the authority not to issue SPPBJ. Furthermore, the problem was brought to the PA/KPA level to be decided. The decision of the PA/KPA is final.

Intervention makes the PPK unable to do much even though it actually knows something is wrong. The authority of the PPK seems to be non-existent. PPK does not take action in carrying out its duties and authority to control the implementation of the Contract. Quite the opposite, often it is the Provider or other parties who control the execution of the Contract. Contracts that end with the handover of work are also not exempt from intervention (Agung, 2019). The minutes of handover (BAST) of the work results must be signed by PPHP even though the results are not in accordance with the provisions stipulated in the contract. At some point, the parties involved will be held accountable in accordance with their duties and authority. In the Republic of Indonesia, there are still many people who are right, honest and have high integrity. However, it is not uncommon for them to be marginalized or eliminated simply because of the strong current of intervention. The price of honesty (integrity) is indeed not cheap, so only people who are not cheap are able to maintain the solidity of their integrity (Sholeh et al., 2024).

Honesty is the main provision to achieve blessings. However, the word honest is not as easy as saying it, it is very difficult to hold this principle in life. A person can reap abundant profits by lying in transactions. Meanwhile, honest people must resist the impulse of materialism from improper means (Hardaker & Sabki, 2018). It takes a hard struggle to ground honesty in every step of life. Honesty will never be attached to a person who does not have strong faith values. A person who never feels that he is always under the control and supervision of Allah SWT. In other words, only believers will have the value of honesty. For this reason, the Prophet gave special appreciation to honest people, "A trustworthy and honest merchant will be included with the Prophets, siddiqin (honest people) and martyrs". In the procurement of government goods/services, there is such a thing as Integrity (Sabiq & Amirudin, 2021).

This can compensate for the interventions that occur in the field. Integrity can be interpreted as actions that are in accordance with norms, values, and principles that have been regulated. Integrity also means honesty. In the Procurement of Goods/Services, integrity is the first requirement that must be possessed by Commitment Making Officials (PPK), Procurement Officials/Working Group of ULP and Officials/Recipients of Work Results (PPHP). The embodiment of integrity is outlined in the Integrity Pact which must be signed by the PPK, Procurement Officials/Working Group of ULP and PPHP. The Integrity Pact is a statement letter that contains a pledge to prevent and not commit collusion, corruption and nepotism in the Procurement of Goods/Services (Adi, 2018).

A person's integrity is often wavering due to intervention from certain parties. Intervention is often interpreted as an act of intervention. A form of intervention that often occurs in the Procurement of Goods/Services process is the existence of orders or pressures to win a certain Provider. The term that is generally used is "direction/deposit" wrapped in the word "Policy". All parties involved seem to be forced to secure the policy. Going against a policy can be considered an act of disloyalty (Sholeh et al., 2024). As a result, an ASN can be transferred (*mutated*) and even relieved. Loyalty is often misinterpreted as an attitude of a person who must submit and follow any orders of his superiors, including breaking the rules. Orders that are not in accordance with the Laws and Regulations are legally obligatory not to be followed. Only people with integrity have the courage to "fight" the wrong policy. That is one of the reasons why integrity is the first requirement that must be met by goods/services procurement managers (Ariesta, 2021).

The government's digital procurement system or e-procurement is a goods and services procurement system that uses information and communication technology, especially the internet (Triwibowo & Adam, 2023), to replace conventional procurement processes based on physical documents. According to LKPP, e-procurement is defined as a procedure for procuring goods/services using information technology and electronic transactions in accordance with statutory provisions (Nurlaili et al., 2021).

The implementation of e-procurement in Indonesia began in 2007 with the issuance of Presidential Regulation No. 54 of 2010 concerning Government Procurement of Goods/Services which was later revised into Presidential Regulation No. 16 of 2018. This system covers various stages starting from planning, announcement, provider registration (Faizah & Aisyah, 2023), bid evaluation, to winner announcement. Data from LKPP shows that by 2023, there will be more than 700 units of Electronic Procurement Services (LPSE)

spread throughout Indonesia.

Several previous studies have examined aspects of e-procurement from various perspectives. Sari's research (2020) analyzed the implementation of e-procurement in increasing transparency in government procurement of goods and services, with the result that electronic systems can reduce the potential for corruption by 60%. Pratama's study (2021) evaluated the effectiveness of the SPSE (Electronic Procurement System) system in improving the efficiency of the procurement process, finding that the procurement process time can be accelerated by 40%.

From the perspective of Islamic law, Ahmad's (2019) study examines electronic transactions in trade from the perspective of fiqh muamalah, concluding that electronic transactions can be justified as long as they fulfill the pillars and conditions of a valid contract. Fatimah's research (2022) analyzes online buying and selling contracts from the perspective of maqashid sharia, showing that e-commerce can be in line with sharia's goal of safeguarding wealth (hifzh al-mal) through transparency and consumer protection mechanisms.

However, research that specifically analyzes the government's digital procurement system from the perspective of fiqh muamalah is still very limited. This research gap is what this study aims to fill by providing a comprehensive analysis of the suitability of the e-procurement system with the principles of fiqh muamalah.

C. Research Methodology

This research uses a qualitative approach with a descriptive-explorative analysis method. The qualitative approach was chosen because this research aims to understand and analyze the phenomenon of the government's digital procurement system from the perspective of fiqh muamalah in depth. The descriptive-explorative method is used to describe the characteristics of the digital procurement system and explore its relevance to the principles of fiqh muamalah.

This research uses secondary data sources consisting of, Sharia primary sources (Al-Qur'an, Sahih Hadiths, and works of classical scholars in the field of fiqh muamalah), Academic literature (Scientific journals, books, and results of previous research related to fiqh muamalah and e-procurement), Regulatory documents (Legislation on government procurement and electronic systems), Empirical data (Official reports and statistics from LKPP on the implementation of e-procurement in Indonesia), Technical documentation (Guidelines and manuals of the SPSE system as well as other e-procurement platforms).

Data collection was carried out through literature studies to collect references on the concept of fiqh muamalah and digital procurement systems, document analysis of e-procurement regulations and technical guidelines, literature review of relevant previous studies, documentation of statistical data and e-procurement implementation reports. Data analysis was conducted using content analysis to identify relevant fiqh muamalah principles, comparative analysis to compare e-procurement mechanisms with fiqh muamalah provisions, synthesis analysis to formulate conclusions about the suitability of digital procurement systems with sharia principles.

D. Results and Discussion

Characteristics of the Indonesian Government Digital Procurement System

The Indonesian government's digital procurement system is implemented through the Electronic Procurement System (SPSE) managed by LKPP. This system has several main characteristics that distinguish it from conventional procurement systems. First, the entire procurement process is conducted online through a digital platform, starting from the announcement of tenders to the determination of winners. Second, the system integrates various stakeholders in one platform, including the government as the buyer, companies as the provider, and the public as the watchdog.

The working mechanism of the government's digital procurement system includes several systematic stages. The process starts with procurement planning conducted by the government work unit, followed by auction announcement through the LPSE platform, registration and qualification of goods/services providers, electronic submission of bids, evaluation of bids by the procurement committee, announcement of winners, and finally signing of contracts. Each stage has an electronic documentation system that can be accessed and verified by interested parties.

Data from LKPP shows that the implementation of digital procurement systems has reached a significant scope. By 2023, the total value of procurement through electronic systems will reach IDR 456 trillion, with more than 180,000 procurement packages processed through digital platforms. The number of goods/services providers registered in the system reached more than 500,000 companies, indicating a high level of participation from the private sector.

Analysis of Conformity with the Principles of Akad in Fiqh Muamalah

From the perspective of fiqh muamalah, the government's digital procurement system can be categorized as an istishna' contract (manufacturing contract) or ijarah contract

(service contract), depending on the object of procurement. For the procurement of goods, this system is closer to an istishna' contract, while for the procurement of services, it is closer to an ijarah contract. Analysis of the pillars of the contract shows that the e-procurement system can fulfill the basic requirements of a contract in Islam.

The first pillar of the contract is the existence of the contracting parties (al-aqidain). In the digital procurement system, the contracting parties are the government as the buyer (mushtari) and the provider company as the seller (ba'i). The identity of both parties is clearly documented in the system, including the legality of the company and the authority of the government official signing the contract. Strict verification and validation systems ensure the clarity of the identity of the parties involved.

The second pillar is ijab qabul (statement of will). In the digital context, ijab can be interpreted as the offer submitted by the company through an electronic system, while qabul is the acceptance of the offer by the government through the determination as the winner of the tender. Although not done verbally, this statement of intent is documented electronically with an adequate security system.

The third pillar is the object of the contract (ma'qud alaih). The e-procurement system requires detailed technical specifications of the goods or services to be procured. The clarity of these specifications fulfills the requirements of the contract object, which must be clear (ma'lum) and not contain excessive uncertainty (gharar). The system also provides a clarification mechanism to ensure the same understanding between the buyer and the provider about the object of the contract.

Evaluation of Transparency and Fairness Aspects

The principle of transparency (al-wuduh) is one of the fundamental values in fiqh muamalah that is highly relevant to digital procurement systems. Indonesia's e-procurement system has implemented various transparency mechanisms that are in line with this principle. First, all tender information is published openly through a digital platform that can be accessed by the general public. Second, the bid evaluation process is conducted with an objective and documented scoring system. Third, procurement results are published in real-time, including the name of the winner, contract value, and justification for selection.

The implementation of transparency in the digital procurement system also includes financial accountability. Every transaction is documented electronically with an audit trail system that allows tracking of the entire procurement process. This is in line with the principles of fiqh muamalah that require clarity in transactions and the ability to verify the

validity of each stage of the process.

The aspect of justice (al-'is) in the digital procurement system is realized through a fair and open competition mechanism. The system gives equal opportunity to all qualified suppliers to participate in the tender. Objective and standardized evaluation criteria ensure that winners are determined based on merit and not subjective factors or nepotism.

However, in-depth analysis shows that there are several aspects that need special attention. First, there is the issue of access to technology, which can create unfairness for smaller companies that have limited IT infrastructure. Second, the complexity of the system that can be a barrier for MSMEs to participate in government procurement. Third, the potential for system manipulation by parties with high technical capabilities.

Identification of Potential Violations of Sharia Principles

Although the government digital procurement system can generally be in line with the principles of fiqh muamalah, there are several potential violations that need attention. First, excessive elements of gharar (uncertainty) can arise in ambiguous technical specifications or changes in requirements in the middle of the tender process. This can be detrimental to suppliers who have invested time and money in preparing their bids.

Second, potential tadlis (fraudulent) practices can occur through manipulation of information in electronic bidding documents. Although the system has a verification mechanism, the possibility of submitting inaccurate information still exists, especially in relation to the company's track record or technical capacity.

Third, aspects of usury can arise in the payment mechanism, especially if there is an exploitative penalty clause. Some procurement contracts contain late penalty clauses that can be categorized as usury if they are not proportional to the actual losses experienced.

Fourth, the issue of the halalness of the object of procurement is an important consideration, especially for procurement related to products that are doubtful or contrary to Islamic values. Digital procurement systems need to integrate halal aspects as one of the evaluation criteria.

System Improvement Recommendations

Based on the analysis above, this study formulates several recommendations to improve the government's digital procurement system to be more in line with the principles of fiqh muamalah. First, the development of a product halal verification module that is integrated with the procurement system, especially for the categories of food, medicine, and cosmetics. This can be done through cooperation with halal certification institutions such as

LPPOM MUI.

Second, improving the dispute resolution mechanism by integrating the principles of Islamic tahkim (arbitration). The system can provide dispute resolution options through mediation based on Islamic values, especially for large contracts involving Muslim companies.

Third, the development of a Shariah-based credit scoring system for supplier performance evaluation. This system can integrate aspects such as honesty, integrity and social responsibility as part of the assessment of supplier qualifications.

Fourth, the implementation of profit-sharing mechanisms in certain contracts, especially for innovative projects that provide significant added value to society. This can be an alternative to conventional contracting systems that are purely transactional.

E. Conclusion

Based on the comprehensive analysis conducted, this study concludes that the Indonesian government's digital procurement system is generally in line with the principles of fiqh muamalah, with some important notes. The e-procurement system has implemented the values of transparency, fairness, and accountability, which are the main pillars of fiqh muamalah. The electronic contract mechanism used can be categorized as a valid contract according to Islamic law, provided that the pillars and conditions of the contract are fulfilled.

The system's compliance with the principles of fiqh muamalah can be seen from the implementation of transparency through the publication of tender information, fairness through open competition, and accountability through the electronic documentation system. However, there are several aspects that require improvement, including the mitigation of gharar elements, prevention of tadlis practices, avoidance of usury clauses, and integration of halal aspects of products.

The contribution of this research lies in the development of a fiqh muamalah analytical framework for digital systems in the public sector, which can serve as a reference for the development of a more Islamic procurement system. This research also provides practical recommendations for improving the government's digital procurement system to be more in line with sharia values.

The limitation of this research is that the focus of analysis is limited to theoretical and regulatory aspects, without direct observation of implementation in the field. Future research can conduct empirical studies of digital procurement practices in various

government agencies to get a more comprehensive picture of the implementation of sharia principles in daily practice.

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