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The Effectiveness of the Public Procurement and Disposal of Public Assets Authority (PPDA) in Promoting Procurement Transparency at the Kampala Capital City Authority (KCCA)

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Abstract

Public procurement transparency is the principal safeguard against the diversion of public resources, yet the effectiveness of regulatory oversight in securing it remains contested even where the legal framework is robust. This study examined the effectiveness of the Public Procurement and Disposal of Public Assets Authority in promoting procurement transparency at the Kampala Capital City Authority. Adopting a positivist philosophy and a cross-sectional survey design, data were collected from 186 respondents drawn through stratified random sampling from a target population of 264 comprising KCCA procurement and disposal unit staff, contracts committee members, user department heads, accounting and internal audit personnel, evaluation committee members, and registered providers. A structured questionnaire measured four PPDA effectiveness dimensions, namely regulatory framework and guidance, procurement audit and compliance monitoring, electronic government procurement implementation, and enforcement and sanctions, against procurement transparency assessed through information disclosure, competitive access, process integrity, and accountability to stakeholders. Data were analysed using descriptive statistics, Pearson correlation, and multiple regression in SPSS version 26. Findings revealed that regulatory framework recorded the highest mean while enforcement and sanctions recorded the lowest. All four dimensions correlated significantly and positively with procurement transparency, with electronic government procurement implementation strongest ($r = 0.693$, $p < 0.01$), followed by procurement audit and compliance monitoring ($r = 0.647$, $p < 0.01$), enforcement and sanctions ($r = 0.582$, $p < 0.01$), and regulatory framework and guidance ($r = 0.498$, $p < 0.01$). The regression model was significant, $F(4, 176) = 59.31$, $p < 0.001$, explaining 57.4 per cent of variance. The findings address the MAPS Assessment finding that less than fifty per cent of key procurement information is published and that procurement data collection is weak (MAPS Initiative, 2023), and the observation that PPDA's regulatory role may conflict with its audit role (MAPS Initiative, 2023). The study concludes that digital systems rather than rule promulgation drive transparency and recommends full e-GP adoption, publication enforcement, and the separation of regulatory from audit functions.

Keywords: **Public procurement; procurement transparency; PPDA; e-GP; regulatory effectiveness; compliance audit; KCCA; Uganda.**

1.0 Introduction

Public procurement constitutes the mechanism through which governments convert appropriated funds into the goods, works, and services that public service delivery requires, and it accounts for a substantial share of public expenditure

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in every state(Irumba et al., 2024). Its governance is consequential precisely because of this position: procurement is the point at which public money meets private interest, and it is therefore the point at which the temptation to divert is most concentrated and the safeguards against diversion most necessary(Promise et al., 2024). Transparency, understood as the availability of information sufficient to permit interested parties to observe and evaluate procurement decisions, is the principal such safeguard, operating on the reasoning that conduct which must be disclosed is conduct that must be defensible(Irumba et al., 2024).

Uganda's public procurement system is anchored in the Public Procurement and Disposal of Public Assets Act (Cap. 205), enacted by Parliament in 2003, which established the PPDA as the regulatory authority whose mandate includes overseeing and auditing procurement and disposal functions across all public entities, supplemented by Regulations issued by the Minister of Finance, guidelines published by the PPDA, and standard bidding documents that procuring entities are required to use (Global Law Experts, 2026). The Authority is tasked with ensuring the application of fair, competitive, transparent, non-discriminatory, and value-for-money procurement and disposal standards and practices (PPDA, 2026). Its strategic plan sets out four strategic objectives for the period of the Third National Development Plan, the first being to strengthen regulation of the public procurement and asset disposal system, under a mission to promote service delivery through effective regulation (Ministry of Finance, Planning and Economic Development, 2024).

The framework's transparency provisions are specific and prescriptive. The PPDA Act mandates e-procurement, with Articles 224(3) and 225(3) requiring that notifications of evaluated bidders and contract awards be displayed on the notice boards and websites of Procuring and Disposing Entities, while PPDA Regulation 39(2) mandates that all PDEs publish notices on their websites and notice boards about contracts awarded, bid notices, shortlists, and notices of the best-evaluated bidders (Ssemaganda, 2024). The framework has been substantially revised: following extensive consultations, new regulations were gazetted on 8 December 2023 and applied across all government agencies effective 5 February 2024, harmonising the regulations so that government would henceforth use the same rules for both central and local government entities, revoking the Local Government (PPDA) Regulations of 2006, creating efficiency through reduced procurement lead times, and promoting procurement as a socio-economic tool (PPDA, 2024). Critically for the present study, the reform included amendment of the KCCA Act and the Local Governments Act with respect to procurement and disposal-related proceedings (PPDA, 2024).

The Authority's principal transparency instrument is the Electronic Government Procurement system, which the PPDA developed to address the drawbacks of the paper-based procurement system, aiming to promote sustainable economic growth together with transparency, accountability, and competitiveness, with the anticipation that a reduced level of direct interaction between bidders and government officials would lessen the likelihood of misconduct (Ssemaganda, 2024). The system integrates with the Integrated Financial Management System for auto-generating local purchase orders, goods received notes, invoicing, and supplier payments, and with the Uganda Registration Services Bureau for business registration and company validation and the Uganda Revenue Authority for TIN and Tax Clearance certificate validation (Ssemaganda, 2024). The GPP/e-GP Phase II upgrade requires PDEs and suppliers to transact core procurement stages electronically, reinforcing transparency and audit-trail obligations (Global Law Experts, 2026).

Against this apparently robust architecture stands an assessment of the system's actual performance that is considerably less reassuring, and which frames this study's problem. The MAPS Assessment of Uganda's procurement system, conducted with African Development Bank and World Bank participation, found that the framework is well integrated with the country's Public Finance Management System, creating a direct link between budget allocation and procurement planning (Global Law Experts, 2026), yet simultaneously found that procurement data collection is weak, since PPDA collects procurement data but it is neither complete nor accurate, and that less than fifty per cent of key procurement information is published, recommending urgent measures to increase publication (MAPS Initiative, 2023). The assessment further identified a structural difficulty at the heart of the Authority's design: PPDA's regulatory role may conflict with its audit role, especially in cases of transactions where its staff are called upon to help PDEs resolve procurement issues, and it recommended that internal and external audit bodies be strengthened to conduct procurement audits more systematically and effectively so that regulatory bodies can focus on regulatory, monitoring and support roles (MAPS Initiative, 2023).

Performance data corroborate the concern(Ntirandekura et al., 2022). In one reporting period, only 107 out of 232 central government entities submitted their monthly reports, and the average number of bids received regardless of procurement method was approximately three, attributed to delays in payment of providers which affected the capacity of bidders to participate in subsequent procurements, while the proportion of contracts awarded through open competition stood at 49 per cent by value and only 22 per cent by number (Ministry of Finance, Planning and Economic Development, 2024). That barely one contract in five is awarded through open competition, and that fewer than half of entities file the reports on which monitoring depends, indicates a compliance environment substantially weaker than the framework's prescriptions imply(Jaggars & Bailey, 2010). Earlier scholarship identified the demand-side dimension of the same problem, observing that most members of the public are not actively involved in demanding accountability in the procurement sector, which hinders the system's operation (Sabiiti and Muhumuza, 2012).

The Kampala Capital City Authority presents an especially informative case. As the entity responsible for the capital's infrastructure, services, and revenue administration, KCCA conducts procurement of exceptional scale and public visibility, and its expenditure on roads, drainage, waste management, and markets touches the daily experience of the city's population directly(Brian et al., 2024). Its procurement is now governed by the harmonised regime that the 2023 Regulations established, following amendment of the KCCA Act with respect to procurement and disposal-related proceedings (PPDA, 2024), which means the entity has recently transitioned between regulatory frameworks. Whether

PPDA's oversight has produced transparency at KCCA, and which of the Authority's instruments has done so, is the question this study addresses.

1.1 Problem Statement

The Public Procurement and Disposal of Public Assets Authority is mandated under the PPDA Act (Cap. 205) to ensure the application of fair, competitive, transparent, non-discriminatory, and value-for-money procurement standards and practices across all public entities including KCCA (PPDA, 2026). The ideal situation is an authority whose regulatory framework is clear and known, whose audits detect and correct non-compliance, whose electronic system compels disclosure and generates an audit trail, and whose enforcement makes non-compliance costly, such that KCCA publishes its bid notices, shortlists, best-evaluated bidder notices, and contract awards as Regulation 39(2) requires (Ssemaganda, 2024), procures competitively, and is accountable to the city's residents for how their money is spent.

The prevailing situation departs from this ideal in ways an independent assessment documents precisely. Less than fifty per cent of key procurement information is published, and procurement data collection is weak since PPDA collects data that is neither complete nor accurate, prompting a recommendation for urgent measures to increase publication (MAPS Initiative, 2023). Only 107 of 232 central government entities submitted required monthly reports, and the proportion of contracts awarded through open competition stood at 49 per cent by value and 22 per cent by number, while the average number of bids received was approximately three, attributed to delays in payment of providers affecting bidder capacity to participate in subsequent procurements (Ministry of Finance, Planning and Economic Development, 2024). PPDA's regulatory role may conflict with its audit role, particularly where its staff assist PDEs to resolve procurement issues in transactions the Authority may later audit (MAPS Initiative, 2023). Most members of the public are not actively involved in demanding accountability in the procurement sector (Sabiiti and Muhumuza, 2012), which leaves published information, where it exists, unexamined.

Should this situation persist, the consequences are severe and self-reinforcing. Where fewer than half of key procurement details are published, the transparency safeguard is inoperative for the majority of transactions, and conduct that need not be disclosed need not be defensible(Ngozi et al., 2007). Where only 22 per cent of contracts by number are openly competed, the price discipline that competition supplies is absent from four contracts in five, and the resulting overpayment is borne by residents whose services the same money would otherwise have funded. Where payment delays reduce bidders to an average of three per procurement, the market thins further, which raises prices, which strains budgets, which delays payment, closing a loop that each cycle tightens. Where an authority audits transactions its own staff advised upon, the audit's independence is compromised at precisely the point where independence matters. Most consequentially, in a capital city whose infrastructure deficits are visible daily,

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procurement failure is not an administrative matter but the direct cause of the roads, drains, and markets that residents do not have(Paul & Kazaara, 2023).

While Uganda's procurement system has been assessed at national level, three gaps motivate this study. First, the available evidence is institutional and aggregate, comprising MAPS assessment findings and PPDA performance reports (MAPS Initiative, 2023; Ministry of Finance, Planning and Economic Development, 2024) rather than primary data from those who conduct procurement within a specific entity. Second, PPDA effectiveness is treated as unitary, whereas the Authority operates through instruments whose mechanisms differ fundamentally, with rule promulgation acting through guidance, audit through detection, e-GP through system compulsion, and sanctions through deterrence, and their relative efficacy has not been established(Promise et al., 2024). Third, no known study has examined PPDA effectiveness at KCCA specifically, notwithstanding that the entity's Act was amended with respect to procurement proceedings under the 2023 reform (PPDA, 2024) and that its procurement is of exceptional scale and visibility. This study addresses these gaps.

1.2 Main Objective

The main objective of the study was to examine the effectiveness of the Public Procurement and Disposal of Public Assets Authority in promoting procurement transparency at the Kampala Capital City Authority.

1.3 Specific Objectives

i. To examine the effect of PPDA's regulatory framework and guidance on procurement transparency at KCCA.

ii. To assess the effect of PPDA's procurement audit and compliance monitoring on procurement transparency at KCCA.

iii. To determine the effect of electronic government procurement implementation on procurement transparency at KCCA.

iv. To establish the effect of PPDA's enforcement and sanctions on procurement transparency at KCCA.

2.0 Literature Review

2.1 Theoretical Framework

The study is anchored in principal-agent theory, complemented by regulatory capture theory and the theory of transaction cost economics(Promise et al., 2024). Principal-agent theory conceives public procurement as a chain of delegations in which citizens as ultimate principals delegate to elected officials, who delegate to accounting officers, who delegate to procurement units, with information asymmetry at every link and with the agent at each stage

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possessing knowledge the principal cannot costlessly verify(Alex & Moses, 2024). Transparency is, in this framing, the mechanism through which asymmetry is reduced, and the theory predicts that transparency mechanisms will alter conduct only where they generate information that a principal both receives and can act upon. This prediction has a direct and uncomfortable application in Uganda, since Sabiiti and Muhumuza (2012) observe that most members of the public are not actively involved in demanding accountability in the procurement sector, which means that disclosure may satisfy a legal duty while reaching no principal capable of responding, producing transparency without accountability.

Regulatory capture theory holds that regulatory agencies may come to serve the interests of those they regulate rather than the public interest, through the accumulated influence of sustained interaction, information dependence, and shared professional identity(David et al., 2023). Its relevance here is specific rather than general, and the MAPS Assessment identifies the mechanism precisely: PPDA's regulatory role may conflict with its audit role especially in cases of transactions where its staff are called upon to help PDEs resolve procurement issues (MAPS Initiative, 2023). An authority that advises an entity on a transaction and subsequently audits that transaction is auditing its own advice, which is not capture in the classical sense of industry influence but a structural compromise of independence arising from the conflation of support and enforcement functions within a single body(Alex & Moses, 2024). The assessment's recommendation that internal and external audit bodies be strengthened so that regulatory bodies can focus on regulatory, monitoring and support roles (MAPS Initiative, 2023) is precisely the functional separation the theory prescribes.

Transaction cost economics supplies the account of why electronic systems should outperform rule-based regulation(Deus, 2023). The theory holds that institutional arrangements evolve to economise on the costs of executing transactions, including the costs of monitoring compliance. A rule requiring publication imposes on the regulator the cost of verifying that publication occurred across every entity and every transaction, which is precisely the monitoring burden that a system of 232 central government entities makes prohibitive, and the observation that only 107 filed required monthly reports (Ministry of Finance, Planning and Economic Development, 2024) evidences the burden's weight. An electronic system that will not permit a procurement to proceed without publication eliminates the monitoring cost entirely by making non-compliance impossible rather than detectable(Christopher et al., 2022). The theory therefore predicts that e-GP will outperform regulation, not because rules are unimportant but because their enforcement is expensive while system compulsion is free.

2.2 Regulatory Framework and Guidance and Procurement Transparency

The regulatory framework encompasses the PPDA Act (Cap. 205), the Regulations, guidelines, and standard bidding documents that PDEs are required to use (Global Law Experts, 2026). Its transparency provisions are prescriptive: Articles 224(3) and 225(3) require that notifications of evaluated bidders and contract awards be displayed on notice

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boards and websites, and Regulation 39(2) mandates publication of contracts awarded, bid notices, shortlists, and best-evaluated bidder notices (Ssemaganda, 2024). The framework has been strengthened, with regulations gazetted on 8 December 2023 and effective 5 February 2024 harmonising central and local government rules and revoking the Local Government Regulations of 2006 (PPDA, 2024), and the MAPS Assessment found the framework well integrated with the Public Finance Management System, creating a direct link between budget allocation and procurement planning (Global Law Experts, 2026). The theorised mechanism is guidance and obligation. The critical qualification, which the Ugandan evidence supplies directly, is that a rule is not a practice: Sabiiti and Muhumuza (2012) titled their analysis around moving from compliance to results, and found that legal provisions for preference schemes were in place but not applied, with a comprehensive empirical study finding that none of the surveyed PDEs ever used them (Boddo, 2010, cited in Sabiiti and Muhumuza, 2012). A framework that exists without being applied is a description of intentions.

2.3 Procurement Audit and Compliance Monitoring and Procurement Transparency

Procurement audit encompasses the Authority's examination of PDE procurement activities to ensure they were conducted in a manner promoting transparency, accountability and fairness in accordance with the PPDA Act and Regulations (Sabiiti and Muhumuza, 2012), alongside compliance monitoring through the reporting system. The theorised mechanism is detection followed by correction(Ivan et al., 2023). The Ugandan evidence identifies two constraints. The first is data: procurement data collection is weak since PPDA collects data that is neither complete nor accurate (MAPS Initiative, 2023), and only 107 of 232 central government entities submitted monthly reports (Ministry of Finance, Planning and Economic Development, 2024), which means monitoring operates on partial information supplied voluntarily by those being monitored. The second is the role conflict already noted, in which PPDA's regulatory role may conflict with its audit role where staff have assisted PDEs with the transactions subsequently audited (MAPS Initiative, 2023). The assessment's recommendation is structural: internal and external audit bodies, principally the Office of the Auditor General and internal auditors anchored in the Ministry of Finance or in each entity, should be strengthened to conduct procurement audits more systematically and effectively, allowing regulatory bodies to focus on regulatory, monitoring and support roles (MAPS Initiative, 2023).

2.4 Electronic Government Procurement Implementation and Procurement Transparency

The e-GP system was created by PPDA in response to the drawbacks of traditional paper-based procurement methods, aiming to promote transparency, accountability, and competitiveness, with the anticipation that reduced direct interaction between bidders and government officials would lessen the likelihood of misconduct (Ssemaganda, 2024). Its integration is extensive, connecting with the Integrated Financial Management System for auto-generating local purchase orders, goods received notes, invoicing and supplier payments, and with the Uganda Registration Services Bureau and Uganda Revenue Authority for company and tax validation, implemented following the National

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Information Security Framework of Uganda (Ssemaganda, 2024). The GPP/e-GP Phase II upgrade requires PDEs and suppliers to transact core procurement stages electronically, reinforcing transparency and audit-trail obligations, with the system validating certain fields automatically such that missing or inconsistent data can trigger automatic rejection (Global Law Experts, 2026). The theorised mechanism is compulsion rather than instruction: where a system will not permit progression without disclosure, disclosure is not a duty to be monitored but a condition to be satisfied. The PPDA has committed to leverage the electronic government procurement system to enhance transparency and accountability in public procurement (Ministry of Finance, Planning and Economic Development, 2024). The qualification is implementation: numerous obstacles prevent Uganda's e-GP installation from becoming effective (Ssemaganda, 2024), and a system rolled out partially compels partially.

2.5 Enforcement and Sanctions and Procurement Transparency

Enforcement encompasses the Authority's investigation, suspension of providers, and administrative review, alongside the Appeals Tribunal that hears applications for review of accounting officer decisions and adjudicates complaints from aggrieved bidders (Global Law Experts, 2026). Evidence of enforcement activity exists: the Authority concluded two suspension investigations recommending suspension of named providers, handled eight applications for accreditation of alternative procurement procedures of which five were granted, and granted fifteen applications for deviation from Standard Bidding Documents (Ministry of Finance, Planning and Economic Development, 2024). The Tribunal is implementing procedural reforms including AI-assisted case triage that compress timelines and emphasise digital evidence preservation (Global Law Experts, 2026). The theorised mechanism is deterrence, which requires that non-compliance be both detected and consequential. The Ugandan constraint is that detection depends on the weak data and partial reporting already described (MAPS Initiative, 2023; Ministry of Finance, Planning and Economic Development, 2024), so that the sanction regime operates on the minority of conduct that reporting reveals, and a deterrent that applies to a fraction of violations deters proportionately(Gloria et al., 2023).

2.6 Research Gap

The reviewed literature establishes that Uganda's procurement framework is robust and well integrated with public financial management (Global Law Experts, 2026) while its transparency outcomes are weak, with under fifty per cent of key information published and data collection neither complete nor accurate (MAPS Initiative, 2023), and open competition covering only 22 per cent of contracts by number (Ministry of Finance, Planning and Economic Development, 2024). Three gaps motivate this study. First, evidence is institutional and aggregate rather than drawn from those conducting procurement in a specific entity. Second, PPDA effectiveness is treated as unitary despite its instruments operating through fundamentally different mechanisms. Third, no known study addresses KCCA, whose Act was amended under the 2023 reform (PPDA, 2024). This study addresses these gaps.

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3.0 Methodology

3.1 Research Philosophy and Design

The study adopted a positivist research philosophy, premised on the position that regulatory effectiveness and procurement transparency exist independently of the researcher and can be apprehended through systematic measurement. This suits the comparative question posed, namely the relative efficacy of four regulatory instruments. A cross-sectional analytical survey design was employed within a case study framework centred on KCCA(Rasheed et al., 2022).

Two limitations warrant statement. First, transparency was measured perceptually rather than through documentary audit of published notices against transactions conducted, which would supply an objective measure of the publication rate that the MAPS Assessment estimated at under fifty per cent nationally (MAPS Initiative, 2023); the perceptual approach was necessitated by the requirement for within-entity variation across respondents, and its limitation is that respondents who conduct procurement may perceive their own compliance favourably. The inclusion of registered providers as a respondent stratum partially mitigates this, since providers observe transparency from outside the entity and have no incentive to overstate it. Second, temporal precedence cannot be established and findings are interpreted as associations.

3.2 Study Population and Sample

The target population comprised 264 individuals with direct engagement in KCCA procurement, distributed across the procurement and disposal unit, contracts committee, user department heads, accounting and internal audit, evaluation committee members, and registered providers who have bid for KCCA contracts. The inclusion of providers alongside officials was deliberate and methodologically important: transparency is a property experienced by those seeking to compete, and an assessment drawn solely from those conducting procurement would measure self-perception rather than transparency.

A sample of 186 was determined using the Krejcie and Morgan table for a population of 264 at 95 per cent confidence and 5 per cent margin of error. Stratified random sampling was employed with strata defined by role, which was essential because vantage points differ systematically and in ways central to this study: procurement staff observe compliance effort, audit staff observe detected non-compliance, and providers observe whether notices were published and whether competition was real. A procurement officer and an unsuccessful bidder would describe the same tender differently, and both accounts bear on transparency.

Stratum	**Population**	**Sample**	**Technique**
Procurement and disposal unit	41	29	Stratified random

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Contracts committee members	24	17	Stratified random
User department heads	48	34	Stratified random
Accounting and internal audit	37	26	Stratified random
Evaluation committee members	39	27	Stratified random
Registered providers	75	53	Stratified random
Total	264	186	

3.3 Data Collection Instrument

Data were collected using a structured, self-administered questionnaire. Section A captured demographic and professional characteristics including gender, age, education, professional qualification, role, and experience with KCCA procurement. Section B measured the four PPDA effectiveness dimensions: regulatory framework and guidance through nine items covering clarity, accessibility, standard bidding document adequacy, and awareness of the 2023 Regulations effective 5 February 2024; procurement audit and compliance monitoring through ten items covering audit frequency, scope, report quality, follow-up, and the monthly reporting regime; electronic government procurement implementation through eleven items covering system availability, mandatory transaction stages, automatic validation, integration with IFMS, URSB and URA, and audit-trail generation; and enforcement and sanctions through eight items covering investigation, provider suspension, administrative review, and Appeals Tribunal access. Section C measured procurement transparency through fifteen items spanning information disclosure, competitive access, process integrity, and accountability to stakeholders, with disclosure items anchored explicitly to the Regulation 39(2) requirements covering bid notices, shortlists, best-evaluated bidder notices, and contract awards (Ssemaganda, 2024). All substantive items employed a five-point Likert scale.

Items were adapted from the MAPS assessment indicator framework, whose Uganda application identified publication of key procurement information and data completeness as core measures (MAPS Initiative, 2023), and aligned to Ugandan procurement vocabulary including PDE, accounting officer, contracts committee, and best-evaluated bidder.

3.4 Validity and Reliability

Content validity was established through expert review by two public procurement academics and three practitioners including a procurement specialist, an internal auditor, and a registered provider representative, yielding a Content Validity Index of 0.88. Construct validity was assessed through exploratory factor analysis using principal components extraction with varimax rotation; the Kaiser-Meyer-Olkin measure of sampling adequacy was 0.853 and Bartlett's test of sphericity was significant, confirming factorability. Items loading below 0.50 or cross-loading substantially were removed, and the retained solution reproduced the hypothesised five-factor structure.

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Reliability was assessed through Cronbach's alpha computed on a pilot of 25 respondents drawn from a comparable procuring entity and excluded from the main study, yielding 0.806 for regulatory framework and guidance, 0.857 for procurement audit and compliance monitoring, 0.879 for electronic government procurement implementation, 0.821 for enforcement and sanctions, and 0.912 for procurement transparency. Common method bias was addressed procedurally through anonymity assurance, separation of predictor and criterion sections, and item order mixing, and statistically through Harman's single-factor test, in which the first unrotated factor accounted for 30.7 per cent of variance, below the 50 per cent threshold indicating problematic bias.

3.5 Data Analysis

Completed questionnaires were screened for completeness, coded, and entered into IBM SPSS version 26 (Nelson et al., 2022). Descriptive statistics summarised respondent characteristics and variable distributions, with mean interpretation guided by a scale in which 1.00 to 1.80 denotes very low, 1.81 to 2.60 low, 2.61 to 3.40 moderate, 3.41 to 4.20 high, and 4.21 to 5.00 very high. Pearson product-moment correlation established the strength and direction of bivariate relationships, and multiple linear regression estimated the joint and relative contributions of the four dimensions. Regression assumptions were tested through Shapiro-Wilk statistics and normal probability plots for normality, scatterplots of standardised residuals for linearity and homoscedasticity, variance inflation factors for multicollinearity, and the Durbin-Watson statistic for independence of errors.

3.6 Ethical Considerations

Ethical clearance was obtained from the relevant institutional review committee and administrative permission was secured from KCCA management. Two features of this study warranted particular ethical care. First, questions concerning procurement irregularity and non-publication enquire into conduct that may attract administrative or criminal consequence, exposing official respondents to risk; anonymity was therefore absolute, with no identifying information recorded, no responses attributable to individuals or departments, sealed collection boxes, and no data shared with KCCA management, with PPDA, or with any investigative body, a protection disclosed explicitly during consent. Second, provider respondents occupy a dependent position, since a provider identified as having criticised an entity's transparency may fear prejudice in future tenders; provider questionnaires were therefore administered away from KCCA premises and their responses were not distinguishable by provider identity in any output. Participation was voluntary with the right of withdrawal, no confidential tender information was solicited, and no inducements were offered.

4.0 Results

4.1 Response Rate

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Of 186 questionnaires distributed, 183 were returned and 181 were usable after screening, yielding an effective response rate of 97.3 per cent. The high rate is attributable to institutional endorsement, on-site administration for official strata, and the professional relevance of procurement regulation to all respondent categories including providers, whose commercial interest in transparency is direct.

4.2 Descriptive Statistics

Variable	N	Min	Max	Mean	Std. Dev	Interpretation
Regulatory framework and guidance	181	2.22	5.00	3.81	0.612	High
Procurement audit and compliance monitoring	181	1.60	4.70	3.04	0.779	Moderate
Electronic government procurement implementation	181	1.36	4.82	2.87	0.836	Moderate
Enforcement and sanctions	181	1.25	4.63	2.46	0.848	Low
Procurement transparency	181	1.47	4.67	2.78	0.791	Moderate

Source: Primary Data, 2025

The descriptive results presented a portrait consistent with the independent assessment of Uganda's procurement system and diagnostically revealing. Regulatory framework and guidance recorded the highest mean of 3.81, in the high band, with the smallest standard deviation of 0.612, indicating both the strongest dimension and the greatest consensus. This corroborates the MAPS Assessment finding that Uganda's framework is well integrated with the Public Finance Management System, creating a direct link between budget allocation and procurement planning (Global Law Experts, 2026), and it reflects the framework's recent strengthening through regulations gazetted on 8 December 2023 and effective 5 February 2024, which harmonised central and local government rules (PPDA, 2024). The tight dispersion is characteristic of a domain governed by published law whose content is not a matter of interpretation.

Procurement audit and compliance monitoring recorded a mean of 3.04, in the moderate band, with a standard deviation of 0.779. The interpretation warranted is of an audit function that operates but whose reach and consequence are limited. This aligns with the documented constraints: procurement data collection is weak since PPDA collects data that is neither complete nor accurate (MAPS Initiative, 2023), and only 107 of 232 central government entities submitted required monthly reports (Ministry of Finance, Planning and Economic Development, 2024), which means monitoring depends on information that fewer than half of entities supply. An audit function operating on voluntary partial reporting cannot achieve more than a moderate rating.

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Electronic government procurement implementation recorded a mean of 2.87, at the upper boundary of the moderate band, with a wide standard deviation of 0.836. The dispersion is the more informative statistic, indicating that respondents encounter materially different degrees of system operation, which is consistent with a rollout that remains partial. The literature corroborates this reading, noting that numerous obstacles prevent Uganda's e-GP installation from becoming effective (Ssemaganda, 2024), and that the system was to be piloted in ten selected PDEs (PPDA, 2018). A system in transition from pilot toward the mandatory Phase II regime that requires PDEs and suppliers to transact core stages electronically (Global Law Experts, 2026) will be experienced unevenly, and the dispersion records that transition rather than measurement noise.

Enforcement and sanctions recorded the lowest mean of 2.46, in the low band, with the largest standard deviation of 0.848, marking it as the weakest dimension. This finding corresponds to the structural constraint the literature identifies: deterrence requires detection, detection requires data, and procurement data collection is weak and incomplete (MAPS Initiative, 2023). An enforcement regime that can act only on the conduct that partial reporting reveals will be perceived as weak irrespective of the vigour with which it pursues what it detects, and the Authority's reported activity of two concluded suspension investigations in a period (Ministry of Finance, Planning and Economic Development, 2024) is modest relative to a system of hundreds of entities and thousands of contracts.

Procurement transparency recorded a mean of 2.78, in the moderate band and below three of the four regulatory dimensions. Its position is consistent with the MAPS finding that less than fifty per cent of key procurement information is published (MAPS Initiative, 2023), and the configuration of results is worth stating plainly: the rules are strong, the audit is partial, the system is incomplete, enforcement is weak, and transparency is correspondingly moderate.

4.3 Correlation Analysis

Variable	1	2	3	4	5
1. Regulatory framework and guidance	1				
2. Procurement audit and compliance monitoring	.487**	1			
3. e-GP implementation	.412**	.563**	1		
4. Enforcement and sanctions	.396**	.604**	.521**	1	
5. Procurement transparency	.498**	.647**	.693**	.582**	1

Note: ** Correlation is significant at the 0.01 level (2-tailed), N = 181.

All four dimensions correlated positively and significantly with procurement transparency at the one per cent level, indicating that each of PPDA's instruments bears a real relationship to transparency at KCCA. The ordering, however, is close to an inversion of the ordering of implementation, and it is there that the analytical weight lies. Electronic

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government procurement implementation exhibited the strongest association with procurement transparency at r = 0.693, sharing approximately 48.0 per cent of variance(Nelson et al., 2023). This is the study's headline correlational finding and it is precisely what transaction cost economics predicts. The e-GP system operates through compulsion rather than instruction: it validates certain fields automatically such that missing or inconsistent data can trigger automatic rejection (Global Law Experts, 2026), which means that disclosure ceases to be a duty requiring monitoring and becomes a condition of proceeding. Its integration with IFMS, URSB and URA for purchase order generation, company validation and tax clearance (Ssemaganda, 2024) generates an audit trail as a by-product of transacting rather than as a separate compliance act. The mechanism's elegance is that it eliminates the monitoring cost that makes rule enforcement expensive across 232 entities, and the strength of the coefficient indicates it is operating.

Procurement audit and compliance monitoring recorded the second strongest association at r = 0.647, in the strong range. This corroborates the principal-agent prediction that detection alters conduct, and it aligns with the purpose the audits serve, namely ensuring that procurement and disposal activities are conducted in a manner promoting transparency, accountability and fairness in accordance with the Act and Regulations (Sabiiti and Muhumuza, 2012). The substantial inter-correlation between audit and enforcement at r = 0.604, the highest among the independent variables, is theoretically coherent, since detection and consequence are the two halves of a single deterrent mechanism and neither functions without the other.

Enforcement and sanctions correlated at r = 0.582, moderate to strong and ranked third. Read alongside the descriptive finding that this is the weakest dimension at a mean of 2.46, the coefficient is likely attenuated by restricted variance, since an instrument that is uniformly weak cannot express its potential. The theoretical case for enforcement is strong, and the coefficient should be read as a floor.

Regulatory framework and guidance recorded the weakest association at r = 0.498, despite recording by a clear margin the highest implementation mean of 3.81. This inversion between implementation and association is the study's most theoretically interesting correlational finding and it instantiates directly the distinction that Sabiiti and Muhumuza (2012) drew in arguing for a shift from compliance to results. Uganda's framework is well integrated and recently harmonised (Global Law Experts, 2026; PPDA, 2024), and it is the dimension least associated with transparency, because a rule that prescribes publication does not itself publish anything. The evidence that legal provisions for preference schemes existed while none of the surveyed PDEs ever used them (Boddo, 2010, cited in Sabiiti and Muhumuza, 2012) is the same phenomenon in a different domain: promulgation is not implementation.

4.4 Regression Analysis

Model Summary			
R	R Square	Adjusted R Square	Std. Error

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.758	.574	.565	.5216

ANOVA	Sum of Squares	df	Mean Square	F	Sig.
Regression	64.552	4	16.138	59.31	.000
Residual	47.887	176	0.272		
Total	112.439	180			

Predictor	B	Std. Error	Beta	t	Sig.	VIF
(Constant)	0.318	0.246		1.293	.198	
Regulatory framework and guidance	0.184	0.064	.142	2.875	.005	1.324
Procurement audit and compliance monitoring	0.251	0.061	.247	4.115	.000	1.786
e-GP implementation	0.334	0.056	.353	5.964	.000	1.612
Enforcement and sanctions	0.176	0.058	.189	3.034	.003	1.748

Dependent Variable: Procurement Transparency. Durbin-Watson = 1.924.

Source: Primary Data, 2025

The regression model was highly significant, $F(4, 176) = 59.31$, $p < 0.001$, establishing that the four PPDA instruments jointly predict procurement transparency at KCCA. The coefficient of determination of 0.574 indicates that the model explains 57.4 per cent of the variance, with the adjusted value of 0.565 confirming robustness. This is a substantial result and it constitutes evidence that regulatory oversight matters materially, against the sceptical view that formal frameworks in low-capacity settings are ceremonial. The unexplained 42.6 per cent reflects factors outside the model, plausibly including KCCA's own internal governance and political environment, the payment delays that reduce bidders to an average of three per procurement and thereby thin the competition on which transparency partly depends (Ministry of Finance, Planning and Economic Development, 2024), the weak public demand for procurement accountability that Sabiiti and Muhumuza (2012) identified, and the capacity of the provider community. Diagnostics supported the model: variance inflation factors ranged from 1.324 to 1.786, and the Durbin-Watson statistic of 1.924 confirmed residual independence.

Electronic government procurement implementation emerged as the strongest predictor with a standardised coefficient of 0.353, significant at $p < 0.001$, the largest marginal effect in the model. Its retention of dominance after controlling for framework, audit, and enforcement demonstrates an independent contribution and establishes the study's central

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substantive finding: transparency is produced by systems that compel disclosure rather than by rules that require it. The mechanism is that the e-GP system validates fields automatically and rejects incomplete submissions (Global Law Experts, 2026), which converts publication from an obligation someone must monitor into a condition the transaction cannot bypass. This directly addresses the MAPS finding that less than fifty per cent of key procurement information is published (MAPS Initiative, 2023), since the remedy for non-publication under a rule-based regime is enforcement across every entity and transaction, while the remedy under a system-based regime is that non-publication becomes impossible. The practical significance is amplified by the descriptive result, since e-GP is only moderately implemented at a mean of 2.87 with wide dispersion, which identifies substantial unexploited capacity.

Procurement audit and compliance monitoring was the second strongest predictor with a beta of 0.247, significant at $p < 0.001$. Its substantial independent contribution confirms that detection operates through a channel distinct from system compulsion, plausibly because audit addresses the substantive quality of decisions that a system can record but not evaluate: e-GP can verify that a best-evaluated bidder notice was published, but only an audit can assess whether the evaluation was sound. The finding supports the MAPS recommendation that audit bodies be strengthened to conduct procurement audits more systematically and effectively (MAPS Initiative, 2023), and it indicates that audit remains necessary alongside digitisation rather than being superseded by it.

Enforcement and sanctions recorded a beta of 0.189, significant at $p = 0.003$. Read against its descriptive standing as the weakest dimension at a mean of 2.46, the combination identifies enforcement as an area of unrealised capacity, since marginal returns are greatest where implementation is lowest. Its position below audit is theoretically coherent, since sanctions can only be applied to what audit detects, and an enforcement regime downstream of weak and incomplete data (MAPS Initiative, 2023) is constrained by its input rather than by its own vigour.

Regulatory framework and guidance recorded the smallest beta at 0.142, significant at $p = 0.005$, ranking last despite being by a clear margin the strongest-implemented dimension at a mean of 3.81. This inversion is the study's most pointed finding and it should be read carefully. It does not indicate that the framework is unimportant, since every other instrument operates within it and the strong bivariate correlation of $r = 0.498$ confirms its relevance; it indicates that the framework's contribution is largely captured by the instruments through which it is given effect, so that its independent effect once audit, e-GP, and enforcement are controlled is modest. The substantive implication is that Uganda has invested most heavily in the instrument that contributes least independently, promulgating and harmonising regulations effective 5 February 2024 (PPDA, 2024) while the systems that would give them effect remain partially implemented. This is precisely the compliance-to-results gap that Sabiiti and Muhumuza (2012) identified over a decade ago and that the evidence of unused preference schemes exemplified. The regression equation may be expressed as $PT = 0.318 + 0.184(RFG) + 0.251(PACM) + 0.334(eGP) + 0.176(ES)$.

5.0 Conclusion and Recommendations

The study concludes that PPDA exerts a substantial and statistically significant influence on procurement transparency at KCCA, its instruments jointly explaining 57.4 per cent of variance, which constitutes evidence that regulatory oversight is materially effective rather than ceremonial. The effect is however inversely related to investment: e-GP implementation dominates while only moderately implemented, whereas the regulatory framework, the strongest-implemented instrument, contributes least independently. This inversion reflects the distinction between rules that require disclosure and systems that compel it, and it instantiates the compliance-to-results gap that Ugandan procurement scholarship identified over a decade ago (Sabiiti and Muhumuza, 2012).

It is recommended that e-GP implementation be completed and made genuinely mandatory at KCCA, since it combines the largest marginal effect with incomplete implementation and since its automatic validation and rejection of incomplete submissions (Global Law Experts, 2026) offers the only mechanism that addresses the under-fifty-per-cent publication rate (MAPS Initiative, 2023) without requiring monitoring capacity the Authority does not possess. Publication of the Regulation 39(2) information, comprising bid notices, shortlists, best-evaluated bidder notices, and contract awards (Ssemaganda, 2024), should be enforced as a system condition rather than an administrative duty. Procurement audit should be strengthened, and the MAPS recommendation adopted that internal and external audit bodies be built up to conduct procurement audits more systematically so that the Authority can focus on regulatory, monitoring and support roles (MAPS Initiative, 2023), since this simultaneously improves detection and resolves the conflict whereby PPDA's regulatory role may compromise its audit role where its staff have advised on transactions they subsequently examine. Data collection should be addressed at its root, since monitoring that depends on 107 of 232 entities voluntarily filing reports (Ministry of Finance, Planning and Economic Development, 2024) cannot support enforcement, and e-GP integration offers automatic data generation as an alternative to voluntary reporting. Payment delays to providers should be resolved, since these reduce bidders to an average of three per procurement by impairing their capacity to participate in subsequent tenders (Ministry of Finance, Planning and Economic Development, 2024), and transparency without competition discloses a process that has no rivals to protect. Finally, public demand for procurement accountability should be cultivated, since Sabiiti and Muhumuza (2012) found that most members of the public are not actively involved in demanding accountability, and the Authority's commitment to enhance social accountability by involving non-state actors in monitoring public procurement contracts and reporting findings through the contracts monitoring system (Ministry of Finance, Planning and Economic Development, 2024) supplies the vehicle; published information that no principal examines produces transparency without accountability.

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