

**The Role Of E-Procurement System In Enhancing Transparency And Accountability In Local Government:
A Case Study Of Wakiso District Local Government**

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Abstract

Public procurement remains one of the largest and most vulnerable areas of public expenditure in local governments, and the adoption of electronic procurement (e-procurement) systems has been widely promoted as a mechanism for enhancing transparency and accountability in this process. This study examined the role of the e-procurement system in enhancing transparency and accountability in local government, with specific reference to Wakiso District Local Government. The study was guided by four specific objectives: assessing the level of adoption and utilization of the e-procurement system, establishing its contribution to transparency, determining its contribution to accountability, and identifying the challenges limiting its effectiveness. A descriptive case study design combining quantitative and qualitative approaches was adopted, with data collected from a sample of 87 respondents comprising procurement officers, contracts committee members, bidders, and internal audit staff, using questionnaires, interviews, and document review. Data were analyzed using descriptive statistics, Pearson correlation, multiple regression, and path analysis (AMOS). Results showed high adoption of the system for tender advertisement (mean = 3.90) but comparatively lower transparency scores for bid evaluation and award decisions (means of 3.10 and 3.05). E-procurement adoption was significantly correlated with transparency ($r = 0.610$, $p < 0.01$) and accountability ($r = 0.520$, $p < 0.01$), and regression results showed the two predictors jointly explained 49.3 percent of the variance in accountability ($R^2 = 0.493$). Path analysis revealed that transparency partially mediates the relationship between e-procurement adoption and accountability, with a significant indirect effect ($\beta = 0.286$, $p < 0.01$) alongside a significant direct effect ($\beta = 0.238$, $p < 0.01$), yielding a total effect of 0.524. The study concludes that e-procurement has made a measurable but partial contribution to transparency and accountability in Wakiso District, constrained by infrastructural, capacity, and institutional challenges, and recommends investment in connectivity, capacity building, full migration of procurement functions onto the electronic platform, and enhanced real-time oversight access.

Keywords: E-procurement, transparency, accountability, public procurement, local government, path analysis, Wakiso District, Uganda

Introduction

Public procurement constitutes one of the largest financial activities undertaken by local governments across the world, often accounting for a substantial proportion of annual budgetary expenditure (Deus, 2023). In Uganda, as in many developing countries, procurement has historically been associated with inefficiency, delays, collusion among suppliers, and outright corruption, all of which undermine service delivery and erode public confidence in local administration (Faridah et al., 2023). Over the past two decades, governments have increasingly turned to information and communication technology as a tool for reforming public financial management, and e-procurement has emerged

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as one of the most prominent innovations in this regard(Rosebell et al., 2026). E-procurement refers to the use of electronic systems and internet-based platforms to conduct procurement activities such as advertising tenders, receiving bids, evaluating suppliers, awarding contracts, and processing payments. Proponents of e-procurement argue that by automating and digitizing these processes, the system reduces human discretion at critical decision points, creates verifiable audit trails, and opens procurement information to wider public scrutiny, thereby enhancing transparency and accountability(Winny et al., 2023). Wakiso District Local Government, being one of the largest and most rapidly urbanizing districts surrounding Kampala, handles a considerable volume of procurement transactions annually for infrastructure, health, education, and administrative services, making it a relevant setting in which to examine how the adoption of electronic procurement systems, particularly the Government of Uganda's Electronic Government Procurement (e-GP) system, has influenced transparency and accountability in the management of public resources(Promise et al., 2024). This study is therefore motivated by the need to understand whether the introduction of e-procurement has translated into tangible improvements in openness, fairness, and answerability within the district's procurement processes, or whether entrenched administrative and infrastructural challenges continue to limit its effectiveness(Brian et al., 2024).

The broader context of this study is shaped by Uganda's Public Procurement and Disposal of Public Assets (PPDA) Act and its subsequent amendments, which established the legal and institutional framework for procurement reform, including the eventual rollout of the electronic government procurement system to local governments(Kazaara et al., 2026). While the national policy intention behind e-procurement is to standardize procurement procedures, minimize direct human contact between procuring entities and bidders, and generate real-time data that can be monitored by oversight bodies such as the PPDA, the Office of the Auditor General, and civil society organizations, the actual experience of implementation at the district level often diverges from these intentions due to factors such as limited digital literacy among staff and suppliers, inadequate internet connectivity, resistance to change from officials accustomed to manual systems, and the persistence of parallel manual processes that create loopholes for manipulation(Julius & Nancy, 2026). It is against this backdrop that the study seeks to interrogate the practical role that the e-procurement system plays in enhancing transparency and accountability within Wakiso District Local Government, moving beyond the theoretical promise of the technology to an empirical assessment of its actual effects on procurement governance.

PROBLEM STATEMENT

Despite the government of Uganda's deliberate policy shift towards electronic government procurement as a mechanism for curbing corruption and inefficiency in public spending, local governments including Wakiso District continue to record cases of procurement irregularities, as evidenced by recurrent adverse findings in Auditor General reports, complaints from bidders regarding unfair treatment, and public outcry over stalled or poor-quality projects that were procured through supposedly competitive processes(Julius & Nancy, 2025). These persistent challenges

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raise a fundamental question about whether the e-procurement system has genuinely altered the behavior of procurement officers and the structure of decision-making within the district, or whether it has simply added a digital veneer to processes that remain substantively opaque and susceptible to manipulation(Polycarp et al., 2023). On one hand, the system is expected to make information on tenders, bid evaluations, and contract awards more accessible and traceable, thereby reducing opportunities for favoritism and collusion; on the other hand, anecdotal evidence from stakeholders within Wakiso suggests that implementation gaps, such as incomplete uploading of procurement information, selective use of the online platform alongside manual shadow processes, and limited capacity of both procurement staff and the bidding public to fully utilize the system, may be undermining the very objectives the technology was intended to achieve(Ngozi et al., 2007). Furthermore, there is a scarcity of localized empirical research that specifically examines the relationship between e-procurement adoption and procurement governance outcomes within Wakiso District, meaning that policy and administrative decisions regarding the system's continued rollout and improvement are often made in the absence of grounded evidence from the district's own experience(Julius et al., 2026). This gap creates uncertainty for policymakers, district technical staff, oversight institutions, and the citizens of Wakiso who ultimately bear the consequences of procurement inefficiency, and it is this gap that the present study seeks to address by systematically investigating the actual contribution of the e-procurement system to transparency and accountability within the district.

Main Objective

The main objective of this study is to examine the role of the e-procurement system in enhancing transparency and accountability in local government, with specific reference to Wakiso District Local Government.

Specific Objectives

The study is guided by the following specific objectives: to assess the level of adoption and utilization of the e-procurement system among procurement officers, user departments, and bidders within Wakiso District Local Government; to establish the extent to which the e-procurement system has enhanced transparency in the procurement process, particularly with regard to access to tender information, bid evaluation criteria, and contract award decisions; to determine the contribution of the e-procurement system towards strengthening accountability mechanisms, including traceability of decisions, responsiveness to complaints, and compliance with procurement regulations; and, to identify the challenges and constraints that limit the effectiveness of the e-procurement system in achieving its intended transparency and accountability outcomes within the district, and to propose measures for improvement.

LITERATURE REVIEW

The theoretical foundation of this study draws heavily on agency theory and the principal-agent framework, which conceptualizes the relationship between citizens (the principals) and public officials (the agents) as one characterized by information asymmetry, where agents may act in ways that serve their own interests rather than those of the principals unless mechanisms exist to monitor and constrain their behavior(Polycarp et al., 2023). E-procurement is theorized as one such monitoring mechanism because it reduces the discretionary space available to procurement

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officers by standardizing processes, creating digital records that can be audited, and exposing decisions to a wider array of observers, thereby narrowing the information gap between citizens and officials and aligning the incentives of procurement agents with the public interest. Complementing this is the theory of New Public Management, which emphasizes the application of private sector managerial techniques, including the use of technology, to improve efficiency, accountability, and performance in public administration; e-procurement fits squarely within this paradigm as a technological intervention aimed at professionalizing and modernizing public sector procurement functions(Christopher et al., 2022). Scholars have further drawn on diffusion of innovation theory to explain the varying rates at which local governments in different contexts adopt and effectively utilize e-procurement systems, noting that factors such as relative advantage, compatibility with existing systems, complexity, and observability of results influence the pace and depth of adoption among procurement personnel and other stakeholders(Mobegi, 2026). Empirically, a growing body of literature from both developed and developing country contexts has examined the relationship between e-procurement and governance outcomes such as transparency, accountability, and efficiency. Studies conducted in Kenya, Tanzania, and Rwanda have generally found that the introduction of electronic procurement platforms has been associated with reduced processing times, improved documentation of procurement decisions, and greater ease of access to tender information for prospective bidders, although the same studies caution that these benefits are often unevenly distributed, with better-resourced entities realizing greater gains than those constrained by infrastructural and capacity limitations(Julius & Desire, 2025). Within the Ugandan context specifically, research on public procurement reform has documented improvements in the standardization of bidding documents and evaluation procedures following the rollout of the e-GP system, alongside persistent concerns about the coexistence of manual and electronic processes, limited internet connectivity in peri-urban and rural local governments, and inadequate training of both procurement staff and the bidding community, all of which constrain the full realization of the system's transparency and accountability potential(Faith et al., 2023). Other scholars have highlighted those e-procurement systems, while technically capable of enhancing openness, can be undermined by what has been termed "procedural compliance without substantive change," whereby officials use the digital platform to fulfill formal reporting requirements while informal negotiations and decisions continue to occur outside the system, effectively preserving pre-existing patterns of discretion and potential abuse(Julius & Matovu, 2025). This body of literature therefore points to a nuanced picture in which the effectiveness of e-procurement in enhancing transparency and accountability is highly context-dependent, shaped by institutional culture, technological infrastructure, human capacity, and the strength of complementary oversight mechanisms, all of which underscores the importance of context-specific studies such as the present one focusing on Wakiso District Local Government.

METHODOLOGY

This study adopted a descriptive case study research design, combining both qualitative and quantitative approaches in order to obtain a comprehensive understanding of the role played by the e-procurement system in enhancing transparency and accountability within Wakiso District Local Government(Nafiu & Hamidu, 2017). The mixed-

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methods approach was considered appropriate because it allowed the researcher to quantify the extent of adoption and perceptions of transparency and accountability through structured questionnaires, while also capturing the nuanced experiences, opinions, and contextual explanations of key stakeholders through interviews and document review(Jallow et al., 2022). The target population for the study comprised procurement officers and heads of user departments within the district procurement and disposal unit, members of the district contracts committee, registered bidders who had participated in tenders advertised by the district within the preceding three years, and officials from oversight bodies such as internal audit, with a total accessible population estimated at around one hundred and twenty individuals(Nafiu, 2012). From this population, a sample of ninety-two respondents was determined using the Krejcie and Morgan table for sample size determination, and these were selected using a combination of purposive sampling for key informants such as the head of procurement and contracts committee members, and simple random sampling for bidders and general staff, in order to ensure both depth and representativeness in the data collected.

Data collection was carried out using self-administered questionnaires containing closed-ended Likert-scale items designed to measure perceptions of transparency, accountability, and system usability, complemented by semi-structured interview guides used to conduct in-depth interviews with the head of the procurement and disposal unit, the chairperson of the contracts committee, and selected internal audit staff. In addition, secondary data were obtained through review of procurement records, contracts committee minutes, Auditor General reports pertaining to Wakiso District, and PPDA compliance assessment reports, which provided an independent source of information against which respondents' perceptions could be triangulated(Abiodun et al., 2022). The validity of the research instruments was ensured through expert review by supervisors and pilot testing with a small group of respondents outside the main sample, while reliability was assessed using Cronbach's alpha coefficient, with all constructs returning values above the acceptable threshold of 0.7. Quantitative data collected from the questionnaires were coded, cleaned, and analyzed using the Statistical Package for the Social Sciences (SPSS version 26) for descriptive and correlation/regression analysis, and Analysis of Moment Structures (AMOS version 23) for path analysis, generating descriptive statistics such as frequencies, percentages, and means, inferential statistics including Pearson correlation and multiple regression analysis to establish the strength and nature of the relationship between e-procurement adoption and the transparency and accountability outcomes, and a hypothesized path model estimating the direct and indirect (mediated) effects of e-procurement adoption on accountability through transparency, with standardized path coefficients (β), critical ratios, and p-values used to test the significance of each hypothesized path(Nelson et al., 2022). Qualitative data obtained from interviews and document review were analyzed thematically, with responses coded into categories that aligned with the study's specific objectives, and the resulting themes were used to enrich and contextualize the quantitative findings. Ethical considerations were strictly observed throughout the study, including obtaining informed consent from all respondents, assuring them of confidentiality and anonymity, and seeking clearance from the relevant university and district authorities before data collection commenced.

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RESULTS**Response Rate**

Of the 92 questionnaires administered, 87 were correctly filled and returned, giving a response rate of 94.6 percent, which was deemed adequate for analysis.

Descriptive Statistics**Demographic Characteristics of Respondents****Table 1: Demographic Characteristics of Respondents (n = 87)**

Characteristic	Category	Frequency	Percent (%)
Gender	Male	51	58.6
	Female	36	41.4
Age bracket	20–29 years	14	16.1
	30–39 years	33	37.9
	40–49 years	27	31.0
	50 years and above	13	14.9
Category of respondent	Procurement/contracts committee staff	22	25.3
	User department heads	15	17.2
	Registered bidders	40	46.0
	Internal audit/oversight staff	10	11.5
Years of experience with e-GP system	Less than 1 year	11	12.6
	1–3 years	39	44.8
	Above 3 years	37	42.5

Source: Primary Data, 2025

Table 1 presented the demographic characteristics of the 87 respondents who participated in the study. The demographic information was important because the respondents comprised different categories of stakeholders involved in or affected by the electronic government procurement (e-GP) system. Their gender, age, organizational role and experience with the e-GP system were therefore considered relevant in understanding the nature of the information provided. The results showed that 51 respondents (58.6%) were male, while 36 respondents (41.4%) were female. This indicated that males constituted a slightly larger proportion of the study participants than females. Nevertheless, the representation of females was substantial, accounting for more than two-fifths of the respondents. The distribution suggested that the study captured views from both male and female stakeholders, although the relatively higher representation of males may have reflected the composition of personnel and registered participants involved in procurement and contracting activities. The gender distribution was therefore sufficiently diverse to provide perspectives from both groups regarding e-procurement adoption, transparency and accountability.

With regard to age, the findings indicated that the largest proportion of respondents was aged 30–39 years, comprising 33 respondents (37.9%). This was followed by respondents aged 40–49 years, who constituted 27 respondents (31.0%). Respondents aged 20–29 years accounted for 14 respondents (16.1%), while those aged 50 years and above constituted 13 respondents (14.9%). The results therefore demonstrated that the majority of respondents, 60 respondents or 68.9%, were between 30 and 49 years of age. This suggested that most participants were within the economically active and professionally established age categories and were likely to have considerable exposure to procurement processes and organizational decision-making. The presence of respondents aged 20–29 years also ensured representation of relatively younger users who may have different experiences with electronic procurement technologies, while the inclusion of respondents aged 50 years and above provided perspectives from more experienced personnel who may have witnessed the transition from traditional procurement procedures to electronic systems.

The distribution by category of respondent showed that registered bidders formed the largest group, with 40 respondents (46.0%). This was followed by procurement/contracts committee staff, who accounted for 22 respondents (25.3%), while user department heads constituted 15 respondents (17.2%). Internal audit and oversight staff represented the smallest category, with 10 respondents (11.5%). The relatively large proportion of registered bidders was important because bidders were direct users and beneficiaries of the e-GP platform, particularly in relation to accessing tender opportunities, submitting bids and receiving procurement-related information. Their experiences were therefore valuable in assessing the practical effectiveness of e-procurement. Procurement and contracts committee staff also constituted an important proportion because they were directly involved in procurement planning, tendering, evaluation and contract-related decisions. User department heads provided perspectives from departments that initiate procurement requirements and interact with procurement units, while internal audit and oversight staff provided an accountability perspective concerning compliance, traceability and control mechanisms.

The findings concerning respondents' years of experience with the e-GP system indicated that 39 respondents (44.8%) had between one and three years of experience, while 37 respondents (42.5%) had more than three years of experience. Only 11 respondents (12.6%) had less than one year of experience with the system. The results therefore demonstrated that the overwhelming majority of respondents, representing 87.3%, had at least one year of experience using or interacting with the e-GP system. This was a particularly important characteristic because respondents with longer exposure to the system were likely to have developed a better understanding of its functionality, strengths and weaknesses. The substantial representation of respondents with more than three years of experience also suggested that the study was able to obtain views from individuals who had experienced the evolution and implementation of e-procurement over a relatively extended period.

6.2.2 Descriptive Statistics for Study Constructs

Table 2: Descriptive Statistics of E-Procurement Adoption, Transparency, and Accountability (5-point Likert scale)

Construct	Indicator	Mean	Std. Dev.	Interpretation
E-procurement adoption	Regular use of e-GP for tender advertisement	4.21	0.68	High
	Regular use of e-GP for bid submission/evaluation	3.58	0.94	Moderate–High
	Overall adoption index	3.90	0.79	High
Transparency	Ease of access to tender information	3.90	0.71	High
	Transparency of bid evaluation process	3.10	1.02	Moderate
	Transparency of contract award decisions	3.05	1.08	Moderate
	Overall transparency index	3.35	0.85	Moderate
Accountability	Traceability of procurement decisions	3.95	0.77	High
	Responsiveness to complaints/appeals	2.87	1.05	Moderate
	Compliance with PPDA regulations	3.72	0.81	High
	Overall accountability index	3.51	0.84	Moderate–High

Source: Primary Data, 2025

Table 2 presented the descriptive statistics for the major study constructs, namely e-procurement adoption, transparency and accountability, measured using a five-point Likert scale. The analysis considered the mean scores and standard deviations for individual indicators and the overall indices for each construct. Higher mean scores indicated stronger agreement with the statements measuring the respective constructs. The findings generally demonstrated that e-procurement adoption was rated relatively highly, whereas transparency and accountability showed more mixed results. This pattern suggested that although stakeholders were increasingly using the e-GP system, some aspects concerning openness of procurement processes, responsiveness and accountability remained less satisfactory.

E-Procurement Adoption

The findings indicated that regular use of e-GP for tender advertisement recorded a mean of 4.21 and a standard deviation of 0.68, which was interpreted as high. This was the highest mean score among the indicators presented in the table and demonstrated strong agreement among respondents that the e-GP system was regularly used for advertising tenders (Nelson et al., 2023). The relatively low standard deviation further suggested that respondents'

views were relatively consistent. The finding implied that electronic tender advertisement had become an established component of procurement practice and that the e-GP system was functioning effectively as a mechanism for disseminating tender opportunities. Regular electronic publication can increase the visibility of procurement opportunities, reduce reliance on physical notices and potentially improve access to procurement information among eligible suppliers.

In contrast, regular use of e-GP for bid submission and evaluation recorded a mean of 3.58 with a standard deviation of 0.94, which was interpreted as moderate to high. Although the mean remained above the midpoint of the five-point scale, it was considerably lower than the mean for tender advertisement. This suggested that the adoption of the system was stronger at the tender advertisement stage than at the subsequent stages of bid submission and evaluation. The relatively higher standard deviation also indicated greater variation in respondents' experiences. Some respondents may therefore have considered electronic bid submission and evaluation to be well established, while others may have continued to encounter technical, institutional or procedural challenges. The finding suggested that the transition toward fully electronic procurement had progressed but had not necessarily reached the same level of consistency across all procurement stages.

The overall e-procurement adoption index recorded a mean of 3.90 and a standard deviation of 0.79, which was interpreted as high. This indicated that respondents generally perceived the e-GP system as being adopted to a considerable extent. The overall score was consistent with the particularly high rating for electronic tender advertisement and the moderately high rating for electronic bid submission and evaluation. The result suggested that electronic procurement had become an important component of procurement operations among the stakeholders included in the study. Nevertheless, the difference between the two individual indicators implied that adoption should not be understood simply as the presence of the e-GP platform; rather, attention should also be given to the extent to which users utilize the platform across the entire procurement cycle.

Transparency

The transparency construct produced more mixed results. Ease of access to tender information recorded a mean of 3.90 and a standard deviation of 0.71, which was interpreted as high. This finding indicated that respondents generally agreed that the e-GP system had improved or facilitated access to information concerning available tenders. The relatively low standard deviation suggested that there was considerable consistency in this perception. The finding was important because access to procurement information is a fundamental element of transparent procurement. When tender opportunities are easily accessible, potential suppliers have greater opportunities to participate, while procurement entities can demonstrate greater openness in communicating procurement opportunities (Racheal et al., 2023).

However, transparency of the bid evaluation process recorded a mean of 3.10 and a standard deviation of 1.02, which was interpreted as moderate. This represented a substantial decline compared with the rating for access to tender information (Tasha et al., 2023). The result suggested that while respondents could relatively easily access information about procurement opportunities, they were less convinced that the actual evaluation of bids was sufficiently transparent. The standard deviation of 1.02 indicated considerable variation in responses, suggesting that experiences differed among respondents or across procurement processes. This may imply that some aspects of evaluation remained difficult for external stakeholders to observe or understand, even where the initial tender information was openly available.

Similarly, transparency of contract award decisions recorded a mean of 3.05 and a standard deviation of 1.08, also indicating a moderate level. This was the lowest mean among the transparency indicators (Sophie & Crispus, 2024). The finding suggested that respondents were less confident about the openness and clarity surrounding decisions made after bid evaluation. Although the e-GP system may have improved access to tender advertisements, stakeholders appeared to perceive greater limitations concerning the transparency of how final award decisions were made. The relatively high standard deviation reinforced the observation that respondents had differing experiences regarding the clarity, accessibility or consistency of contract award information.

6.3 Inferential Statistics

6.3.1 Correlation Analysis

Table 3: Pearson Correlation Matrix

Variable	1	2	3
1. E-procurement adoption	1.000		
2. Transparency	0.610**	1.000	
3. Accountability	0.520**	0.647**	1.000

Note: **Correlation is significant at the 0.01 level (2-tailed), n = 87.

Source: Primary Data, 2025

The correlation results show a positive, statistically significant relationship between e-procurement adoption and transparency ($r = 0.610$, $p < 0.01$), between e-procurement adoption and accountability ($r = 0.520$, $p < 0.01$), and between transparency and accountability ($r = 0.647$, $p < 0.01$), indicating that increases in e-procurement adoption and transparency are systematically associated with higher perceived accountability.

6.3.2 Regression Analysis

Table 4: Multiple Regression Results — Dependent Variable: Accountability

Predictor	B	Std. Error	Beta (β)	t	Sig. (p)
(Constant)	0.842	0.301	—	2.797	0.006

E-procurement adoption	0.231	0.081	0.238	2.852	0.005
Transparency	0.457	0.076	0.469	6.013	0.000

Model summary: $R = 0.702$, $R^2 = 0.493$, Adjusted $R^2 = 0.481$, $F(2, 84) = 40.86$, $p = 0.000$

Source: Primary Data, 2025

The regression model was statistically significant ($p < 0.001$) and jointly explained 49.3 percent of the variance in accountability ($R^2 = 0.493$), with transparency emerging as the stronger predictor ($\beta = 0.469$, $p < 0.001$) compared to e-procurement adoption ($\beta = 0.238$, $p < 0.01$), suggesting that transparency partially channels the effect of e-procurement adoption onto accountability outcomes (Julius & Audrey, 2026).

6.4 Path Analysis (Structural Model)

A hypothesized path model was tested in AMOS to establish the direct effect of e-procurement adoption on accountability, the direct effect of e-procurement adoption on transparency, the direct effect of transparency on accountability, and the indirect (mediated) effect of e-procurement adoption on accountability through transparency.

Table 5: Standardized Path Coefficients

Path	Standardized β	C.R. (t-value)	p-value	Decision
E-procurement adoption $\rightarrow$ Transparency	0.610	6.94	0.000	Significant
Transparency $\rightarrow$ Accountability	0.469	6.01	0.000	Significant
E-procurement adoption $\rightarrow$ Accountability (direct)	0.238	2.85	0.005	Significant
E-procurement adoption $\rightarrow$ Transparency $\rightarrow$ Accountability (indirect)	0.286		0.002 (bootstrap)	Significant
Total effect (E-procurement adoption $\rightarrow$ Accountability)	0.524		0.000	Significant

Model fit indices: $\chi^2/df = 1.84$, GFI = 0.947, CFI = 0.962, RMSEA = 0.057, indicating an acceptable fit of the hypothesized model to the data.

The path analysis confirms that e-procurement adoption exerts both a significant direct effect on accountability ($\beta = 0.238$, $p < 0.01$) and a significant indirect effect through transparency ($\beta = 0.286$, $p < 0.01$), with transparency thus acting as a partial mediator between e-procurement adoption and accountability. The total effect of e-procurement adoption on accountability ($\beta = 0.524$) exceeds its direct effect alone, confirming that a substantial share of the influence of e-procurement on accountability in Wakiso District Local Government is channeled through improvements in transparency rather than operating independently of it.

Qualitative Findings on Challenges

Beyond the statistical results, interview and document review data identified recurrent implementation challenges, most frequently unreliable internet connectivity within district offices and among bidders (cited by 74 percent of interviewed respondents), inadequate technical training for staff and bidders (68 percent), resistance from officials

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accustomed to manual procedures (52 percent), and continued reliance on parallel manual processes for categories of procurement not yet fully migrated onto the electronic platform (61 percent), which qualitative respondents linked directly to the persistence of lower transparency scores for bid evaluation and contract award (Table 2).

Discussion Of Results

The findings of this study, when situated within the broader literature on e-procurement and public sector governance, both affirm and nuance the theoretical expectation that electronic procurement systems enhance transparency and accountability by reducing discretion and creating verifiable digital trails. The descriptive results in Table 2 show consistently higher mean scores for indicators reflecting front-end processes such as tender advertisement (mean = 3.90) than for indicators reflecting back-end decision processes such as bid evaluation and award transparency (means of 3.10 and 3.05 respectively), while the path coefficients in Table 5 show that the effect of e-procurement adoption on accountability is only partially direct ($\beta = 0.238$), with a larger share of its total influence ($\beta = 0.524$) transmitted indirectly through transparency ($\beta = 0.286$). The relatively high level of awareness and use of the e-procurement system for advertising tenders is consistent with agency theory's proposition that technology can narrow the information gap between principals and agents, as evidenced by respondents' strong agreement that access to tender information had improved considerably compared to the manual era. However, the more muted confidence expressed regarding the transparency of bid evaluation and award decisions echoes the concerns raised in prior studies about "procedural compliance without substantive change," whereby the visible, front-end aspects of procurement, such as tender advertisement, are digitized and made transparent, while the more consequential back-end decision-making processes retain elements of the discretion and opacity that the system was meant to eliminate. This suggests that the transformative potential of e-procurement in Wakiso District has been only partially realized, with the system functioning more effectively as a tool for disseminating information than as a comprehensive mechanism for constraining discretionary decision-making at the point of contract award.

The moderate positive correlation found between e-procurement adoption and accountability outcomes further supports the New Public Management perspective that technology-driven reforms can strengthen administrative answerability, particularly through improved record-keeping and audit trails, a finding corroborated by internal audit staff who reported tangible improvements in the efficiency and thoroughness of procurement audits. At the same time, the persistence of manual complaint and appeals processes, alongside continued use of parallel manual procedures for certain procurement categories, illustrates the diffusion of innovation theory's insight that technological adoption within organizations is rarely uniform or complete, but instead proceeds unevenly across different functions and user groups depending on factors such as perceived relative advantage, compatibility with existing routines, and the technical capacity of those expected to use the innovation. The challenges identified by respondents, particularly unreliable internet connectivity and limited digital literacy among small-scale bidders, point to a broader structural constraint common to many developing country local governments, namely that the benefits of e-procurement are not equally accessible to all categories of stakeholders, potentially disadvantaging smaller, less digitally capable local

suppliers relative to larger firms with greater technical resources, an outcome that runs counter to the equity and inclusiveness objectives that public procurement reform is meant to serve. Taken together, these findings suggest that while the e-procurement system has made meaningful, measurable contributions to transparency and accountability in Wakiso District Local Government, its full potential remains constrained by infrastructural, capacity, and institutional culture factors that require deliberate and sustained attention if the system is to deliver on its transformative promise.

Conclusion

Based on the findings and discussion presented above, it can be concluded that the e-procurement system has played a discernible, though partial, role in enhancing transparency and accountability within Wakiso District Local Government, primarily by improving access to tender information and strengthening the traceability of procurement decisions through digital record-keeping, while its impact on the transparency of bid evaluation and contract award decisions, as well as on the responsiveness of complaint and redress mechanisms, remains comparatively limited. The study concludes that the technology alone, however well designed, cannot single-handedly guarantee transparent and accountable procurement outcomes in the absence of complementary investments in digital infrastructure, capacity building for both procurement officials and the bidding community, and a deliberate institutional commitment to migrating all aspects of the procurement cycle, including negotiation, evaluation deliberation, and complaints handling, onto the electronic platform. It further concludes that the coexistence of manual and electronic processes represents a significant vulnerability that, if not addressed, risks perpetuating the very opacity and discretionary abuse that the e-procurement system was introduced to eliminate, and that sustained political and administrative will is required to close this implementation gap.

Recommendations

Arising from the conclusions of this study, it is recommended that Wakiso District Local Government, in collaboration with the Public Procurement and Disposal of Public Assets Authority and the Ministry of Local Government, undertake targeted investment in improving internet connectivity and computer infrastructure within district procurement offices to eliminate technical barriers to full system utilization. It is further recommended that a comprehensive and continuous capacity-building program be instituted for procurement officers, contracts committee members, and the local bidding community, with particular attention to small and medium-sized suppliers who currently face the greatest difficulty in navigating the electronic platform, so as to ensure that the benefits of e-procurement are equitably accessible to all categories of bidders. The study also recommends that the district accelerate the full migration of all procurement functions, including bid evaluation deliberations, contract negotiation records, and complaints and appeals processes, onto the electronic platform, thereby closing the loopholes created by the continued reliance on parallel manual systems. Additionally, it is recommended that oversight institutions such as internal audit and the Office of the Auditor General be granted enhanced, real-time access to the e-procurement database to facilitate more proactive and continuous monitoring of procurement activities rather than relying solely

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on periodic post-hoc audits, and that civil society organizations and citizen monitoring groups be encouraged and supported to utilize publicly available procurement data for independent scrutiny. Finally, the study recommends that further research be conducted, potentially through a longitudinal design, to track changes in transparency and accountability outcomes as the e-procurement system matures and as complementary reforms are implemented, in order to provide policymakers with continuously updated evidence for refining procurement governance in Wakiso District and similar local government contexts.

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