
**DIGITAL GOVERNANCE AND TRANSPARENCY IN NAMAYINGO DISTRICT
LOCAL GOVERNMENT, UGANDA**

BY

BWIRE JOEL ISAAC.

BU/UP/2022/1307

**A RESEARCH REPORT SUBMITTED TO IN PARTIALFULFILLMENT OF THE
REQUIREMENTS FOR THE AWARD OF A DEGREE OF BACHELOR
OF PUBLIC ADMINISTRATION, DEPARTMENT OF
ECONOMICS AND MANAGEMENT FACULTY
OF MANAGEMENT SCIENCES,
BUSITEMA UNIVERSITY**

AUGUST, 2025

DECLARATION

I, Bwire Joel Isaac, Registration Number BU/UP/2022/1307, hereby declare that the contents of this research report are entirely my original work. To the best of my knowledge, no other study has been conducted on this specific topic, and this work has not been submitted to any other university or institution of higher learning for the award of a degree or any other academic qualification. Where the ideas or works of others have been referenced, full and proper acknowledgment has been provided.


Signature: *BJI*

Date..... 19th / 08 / 2025

BWIRE JOEL ISAAC;
BU/UP/2022/1307

APPROVAL

I hereby certify that this research report, prepared by Bwire Joel Isaac (Registration Number BU/UP/2022/1307), titled “The Impact of Digital Governance on Transparency of Local Government in Namayingo District Local Government”, was carried out under my supervision. I confirm that it is ready for submission and recommend it for examination in accordance with the requirements of the academic program.

Signature: 

Date: 28/08/2022

Mr. KANGAWO JOEL

I wholeheartedly dedicate this research report to the Lord Almighty, whose grace has blessed me with wisdom, good health, and protection throughout my journey. I also extend my deepest gratitude to my cherished parents, Natocho Betty and Osundwa Naphtali, whose unwavering love, guidance, and encouragement have inspired me to strive toward my highest potential. I also want to dedicate it to my academic supervisor, Mr. Kangawo Joel, and my dear friend, Sikuku Derick. Their support, mentorship, and belief in me played a vital role in the completion of this work. May God richly bless each of them for the profound impact they've had on my life and this achievement.

ACKNOWLEDGEMENT

I wholeheartedly dedicate this research report to the Lord Almighty, whose grace has blessed me with wisdom, good health, and protection throughout my journey. I also extend my deepest gratitude to my cherished parents, Natocho Betty and Osundwa Naphtali, whose unwavering love, guidance, and encouragement have inspired me to strive toward my highest potential.

Special appreciation goes to my academic supervisor, Mr. Kangawo Joel, and my dear friend, Sikuku Derick. Their support, mentorship, and belief in me played a vital role in the completion of this work. May God richly bless each of them for the profound impact they've had on my life and this achievement.

LIST OF TABLES

Table 3.1 Showing a Sampling Frame	16
Table 4.1 Showing Response Rate.....	20
Table 4.2 Shows Gender of Respondent.....	20
Table 4.3 Age bracket of Respondents	21
Table 4.4 Academic Level of Respondents	21
Table 4.5 Position Served.	22
Table 4.6Showing Period Worked by Employees.	23
Table 4.7Correlation Results	24
Table 4.8Regression analysis of Technology and Transparency.....	25
Table 4.9:Regression analysis of Interaction and Transparency.	25
Table 4.10:Regression analysis of Government and Transparency.....	26

FIGURE FIGURES

The conceptual framework showing the relationship between the study Variables 5

TABLE OF CONTENT

DECLARATION	Error! Bookmark not defined.
APPROVAL	Error! Bookmark not defined.
DEDICATION	ii
ACKNOWLEDGEMENT	v
LIST OF TABLES	vi
FIGURE FIGURES	vii
LIST OF ACRONYMS	x
ABSTRACT	xi
CHAPTER ONE	1
1.0 Introduction.....	1
1.1 Background of Study	1
1.2 Statement of the Problem.....	3
1.3 Purpose of the Study	3
1.4 Research Objectives.....	3
1.5 Research Questions	4
1.6.0 Scope of the Study	4
1.6.1 Content Scope	4
1.6.2 Geographical Scope	4
1.6.3 Time Scope.	4
1.7 Significance of the Study.....	5
1.8 Conceptual Framework.....	5
1.9 Definition of Key Terms	6
CHAPTER TWO	8
LITERATURE REVIEW	8
2.0 Introduction.....	8

2.1 Theoretical Review	8
2.1.1 Task Technology Fit Theory.....	8
2.2 Conceptual Review.....	8
2.3.0 Empirical Review.....	9
2.3.1 The Impact of Technology on Transparency.....	9
2.3.2 The Impact of Interaction on Transparency.....	11
2.3.3 The Impact of Government on Transparency.....	12
2.4.0 Summary of Research Gaps.....	14
CHAPTER THREE:	15
RESEARCH METHODOLOGY.....	15
3.0 Introduction:.....	15
3.1 Research Design.....	15
3.2 Study Population.....	15
3.3 Sample Size.....	16
3.4 Sampling Method.....	16
3.5 Type of Data	16
3.5.1 Primary Data	17
3.5.2 Secondary Data	17
3.6 Data Collection Methods	17
3.7 Data Analysis Plan.....	18
3.8 Data Analysis Techniques and Methods.....	18
3.9 Reliability and Validity.....	18
3.10 Ethical Considerations	19
CHAPTER FOUR.....	20
DATA ANALYSIS, PRESENTATION, AND INTERPRETATION OF FINDINGS	20

4.0 Introduction.....	20
4.1 Response Rate.....	20
4.2 Demographic Information.....	20
4.2.1 Gender of Respondents.....	20
4.2.2 Age Bracket of Respondents.....	21
4.3 Findings from the Objectives.....	23
4.3.1 Technology and Transparency.....	24
4.3.2 Interaction and Transparency.....	24
4.3.3 Government and Transparency.....	24
4.4 Regression Analysis.....	24
4.4.1 Regression Analysis of Technology on Transparency.....	25
4.4.2 Regression Analysis of Interaction and Transparency.....	25
4.4.3 Regression Analysis of Government Activities and Transparency.....	26
CHAPTER FIVE:	27
DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS	27
5.0 Introduction.....	27
5.1.1 Technology and Transparency.....	27
5.1.2 Interaction and Transparency.....	28
5.1.3 Government and Transparency.....	28
5.2 Conclusions.....	29
5.3 Limitation.....	30
5.4 Recommendations.....	30
5.5 Areas for Further Studies.....	31
REFERENCE.....	20
APPENDICES	23

1. Questionnaire	23
2: Work Plan	27
3. Research Budget	28
4. Introductory Letter.....	29
5. Sample Size Determination Using Krejcie and Morgan Table.....	20

LIST OF ACRONYMS

AG	Auditor General
CVI	Content Validity Index
FY	Financial year
IFRS	International Financial reporting standard
IMF	International monetary fund
IMF	International Monetary Fund
LG	Local governments
NDLG	Namayingo District local government
OECD	Organisation for Economic Co-operation and Development
PAC	Public Accounts Committee
PFA Act	Public Finance and Accountability Act
PFMA	Public financial management act
SPSS	Statistical Package for Social Sciences
TTFT	Task Technology Fit Theory
UN	United Nation

ABSTRACT

This study examined the impact of digital governance on transparency in Namayingo District Local Government, Uganda. Specifically, the study sought to: (i) establish the effect of technology on transparency, (ii) assess the impact of interaction on transparency, and (iii) determine the effect of government on transparency. The research was underpinned by the Task–Technology Fit (TTF) Theory proposed by Goodhue and Thompson (1995), which posits that technology enhances performance when its capabilities align with the tasks users are required to perform. A cross-sectional research design and quantitative approach were adopted, targeting a population of 45 employees, from which a sample of 40 respondents was drawn using Krejcie and Morgan’s (1970) sampling table. Data were collected using structured, close-ended questionnaires based on a five-point Likert scale and analysed using SPSS version 20, generating descriptive statistics, reliability and validity measures, as well as correlation and regression outputs. The results revealed that technology accounted for 53.4% of the variance in transparency ($\text{Adj. } R^2 = 0.534, p < 0.01$), interaction explained 71.8% ($\text{Adj. } R^2 = 0.718, p < 0.01$), and government-related factors accounted for 68.9% ($\text{Adj. } R^2 = 0.689, p < 0.01$). These findings indicate that all three dimensions technology, interaction, and government have a significant and positive effect on transparency in local government operations. The study’s significance lies in its contribution to the growing body of empirical evidence on how digital governance mechanisms can strengthen transparency in local government contexts, particularly in resource-constrained settings. It provides actionable insights for policymakers, administrators, and development partners on the adoption of technological systems that are both functional and interactive, thereby fostering citizen participation in decision-making, enhancing accountability, and reducing opportunities for data manipulation and misuse of resources. Based on these findings, it is recommended that Namayingo District Local Government invests in advanced and interactive technological platforms that promote visibility, traceability, and inclusiveness in governance processes, ultimately improving public trust and service delivery.

CHAPTER ONE

1.0 Introduction

This chapter outlines the foundation of the study, including the background, problem statement, purpose, research objectives and questions, scope, conceptual framework, and the significance of the research.

1.1 Background of Study

Providing local citizens with open access to information is a foundation of good governance (Sofyani, Riyadh & Fahlevi 2020). In addition to that according to Gregson et al, (2016), stand among the key pillars of good local governance. Conceptually, transparency refers to essential tool of local governance which enables the local citizens to hold local institutions accountable for their performance, to foster trust in government, minimize corruption and improve local service delivery (Kessy, 2020). Furthermore, transparency has a goal of encouraging good and reliable performance by local governments, hence an essential tool of local governance which enables the local citizens to hold local institutions accountable for their policies and performance, to foster trust in government through clear accountabilities, accessibility to the information and disclosure (Juma, 2024). Still, Organization for Economic Cooperation and Development (OECD) conventions (2017) states that the main objective of transparency is to improve public Sector service administration and monitor resource management. However, according to Barometer Africa,(2019) much should be done in the implementation of rules and procedures in order to improve transparency in both developed and developing countries.

Globally, the investigation by Regional Development Research Agency in Indonesia in 2018, revealed that in local government 5,405 cases worth 2.07 trillion rupees are raised due to inadequacy in transparency and non-compliance with statutory provisions in Indonesia (Adrianto et al., 2023). In addition to that, over 40% of public entities in Indonesia do not disclose financial information to the relevant stake. In China, the hidden debt to China in Low Income Countries was as high as 50% of total Chinese overseas lending which is affected by disclosure of the Wright full information (Trebesch et al, 2019).

In Africa, though significant measures have been implemented to enhance transparency for example strengthening legal frameworks for access to information, promoting open data initiatives and improving public financial management systems since early 2000s, deprived

REFERENCE

- AccountabilityFramework. (2022). *ACCOUNTABILITY AND TRANSPARENCY*. April.
- Adrianto, C. J., Tohang, V., & Tandiono, R. (2023). *The Impact of Automation on the Accounting Profession - The Perspective of Indonesian Accountants*. 03035.
- Agustina, I., & Indrayani, E. (2021). the Factors Effect on the Quality of Financial Statements. *Jurnal Ilmiah Ekonomi Bisnis*, 26(3), 237–248.
<https://doi.org/10.35760/eb.2021.v26i3.3728>
- Article, O., & Spa, L. (2018). *THE IMPACT OF EMPLOYEE SATISFACTION ON THE TOURIST*. 70, 617–632. <https://doi.org/10.5937/ekoPolj1802617P>
- Asiimwe, C., Namanya, D., & Nuwagaba, G. (2021). *Internal control practices and health service delivery in local governments of Uganda*. 15(6), 165–172.
<https://doi.org/10.5897/AJBM2021.9205>
- Avis, W. R. (2017). *Digital tools and improving women ' s safety and access to support services*. 1–14.
- Ayeta, M. A., Maloba, W. E., Godfrey, O. P., Jackline, K., Ivan, N., Agatha, I., Ambrose, O., Joseph, M., & Studies, C. (2023). *T r e - g e p s d c e u*. 11(4), 1998–2032.
- Bimo, I. D., Siregar, S. V., Hermawan, A. A., & Wardhani, R. (2019). research for seconday data publications. *International Journal of Economics and Management*, 13(2), 331–342.
- Caes, K. (2018). *E-Governance as an Anti Corruption Tool :Ldc*, 51–78.
- Chizoba, O. J. (2025). *Effect of Digital Transformation on Public Sector Accountability and Transparency in Nigeria*. 11(1), 40–51.
<https://doi.org/10.56201/jafm.v11.no1.2025.pg40.51>
- Chouk, V. (2020). *validity and reliability*. March 2016.
<https://doi.org/10.17261/Pressacademia.2016116531>
- Corruption, G., & Africa, B. (2019). *BAROMETER AFRICA*.
- Diamandouros, P. P. . N. (2019). ' *Transparency , Accountability , and Democracy in the EU ' , Lecture by the European Ombudsman , Professor P . Nikiforos Diamandouros , at the School of Advanced International Studies of the Johns Hopkins University , Bologna , Italy , 17 October 2006 I I. October*, 1–16.
- Estevez, E., & Janowski, T. (2013). *Electronic Governance for Sustainable Development – Conceptual Framework and State of Research*. 30.
- European union annual report. (2023). *Integrated annual report and audited financial statements*. May, 1–109.
- Finance, M. O. F. (2021). *Semi-Annual Budget Performance Report Fy 2016 / 17 Development*. February.

- hamala, H. (2022). *Qualitative Data Analysis Techniques*. May.
- Haque, S. (2013). *The Role of Technology in Enhancing Transparency and Accountability in Public Sector Organizations of Pakistan*. 2(1), 20–24.
- Itang, A. (2022). *Computerized Accounting Systems and Financial Reporting Quality in Small and Medium Enterprises in Nigeria*. January. <https://doi.org/10.13140/RG.2.2.21671.88481>
- Jerkinger, J. G. & P. (2021). *Automation in accounting*. May.
- JONATHAN, M. (2022). *primary data*.
- Jordan, A., & Rasmussen, L. B. (2018). *The role of blockchain technology for transparency in the fashion supply chain*.
- Juma, M. (2024). *THE IMPACT OF ACCOUNTING INFORMATION SYSTEMS ON FINANCIAL ACCOUNTABILITY AND TRANSPARENCY IN LOCAL GOVERNMENTS: A STUDY OF LYANTONDE DISTRICT, UGANDA Matovu Juma 1 & Val Hyginus Udoka Eze 2 1*.
- Kadir, C. (2020). *Promotion Strategies And Development Of The Tourism Sector In Uganda ; A Case Study Of Uganda Wildlife Education Center , Kampala*. December.
- Kampala, A. G. O. (2022). *the Republic of Uganda Report of the Auditor General To Parliament for the Financial Year Ended 30 Th June 2022 Office of the Auditor General*. June.
- Kazaara, A. I., & Devis, A. (2023). *EFFECTS OF COVID 19 OUTBREAK IN TOURISM INDUSTRY IN UGANDA . A CASE STUDY OF UGANDA MUSEUM*. September.
- Kessy, A. T. (2020). *Transparency in local government finance and service delivery : The case of Mwanza City and Moshi District Councils in Tanzania*. 12(2), 194–211.
- Kibrai, M. (2021). *Societal Culture and Financial Reporting Quality of Companies in Kampala , Uganda International Journal of*. <https://doi.org/10.35248/2472-114X.21.9.221>
- Kurdi, B. Al, Alshurideh, M. T., & Alnaser, A. S. (2020). *The impact of employee satisfaction on customer satisfaction : Theoretical and empirical underpinning*. August. <https://doi.org/10.5267/j.msl.2020.6.038>
- Kwizera, E. (2020). *The Effect of Reward and Employee Satisfaction on Customer Satisfaction among Private University Students in Burundi*. 02, 2–9.
- Le, V. T., Pahl, C., & Ioini, N. El. (2019). *Enabling Financial Reports Transparency and Trustworthiness using Blockchain Technology*. 12(3), 236–247.
- Lilja, J. (2025). *Increasing Transparency in Local Governments: Implementation of Citizen Budgets in Uganda, Kenya, and Zimbabwe*. 31.
- MAUREEN, K. (2019). *QUALITY OF FiNANCIAL REPORTING IN CORPORATE UTILITIES ;* <https://doi.org/1163-05014-07186 A>

- Mbbs, M. A. (2018). *Sampling & Sample Size Estimation*.
- Ndedi, A., & Ajonina, M. U. (2016). *The Impact of Employee Motivation on Customer Satisfaction within Private Higher Institutions in the South West Region of Cameroon*. January.
- Oleru, A. (2024). *Use of Blockchain Technology to Enhance Transparency and Efficiency in the Supply Chain , Leading to Cost-Effective Operations in Oil and Gas Midstream Sector Augustine Oleru Master of Technology Project Management Federal University of Technology , Owerr*. 7(2), 33–48.
- Omar, S. S., Nayef, J. M., Qasim, N. H., Kawad, R. T., & Kalenychenko, R. (2021). *THE ROLE OF DIGITALIZATION IN IMPROVING ACCOUNTABILITY AND*. 45(2).
- Patil, O. (2025). *Digitalization of Taxation and Its Impact on Customer Transparency and Governance Governance*. 6, 1963–1968.
- Semakula, D., & Modebelu, M. N. (2022). *International Digital Organization for Scientific Research The Effect of Control Environment on Service Delivery in Non- Governmental Organizations . A case study of International Aid Services*. 125–137.
- Slater, D., Haight, L., Mcdonald, S., Chambers, L., & Rodriguez, G. (2022). *Fundamentals for Using Technology in Transparency and Accountability Organisations*.
- Temba, R. S. (2024). *Exploring the Impact of E-Governance on Public Sector Efficiency and Accountability in Local Governments : A Case of Kinondoni and Ubungu Municipalities in Tanzania*. 6, 158–170.
- UNDP. (2023). *Modernizing accountability and transparency in public finance systems in africa*.
- Wei Liu¹, & Liu², and Y. (2022). *The Impact of Incentives on Job Performance , Business Cycle , and Population Health in Emerging Economies*. 9(February), 1–14.
<https://doi.org/10.3389/fpubh.2021.778101>
- Widyaningsih, A. (2016). *Internal Control components on the Quality of Financial Statement Information and Financial Accountability in Primary Schools in Bandung , Indonesia*. 7(10), 10–16.
- Wiriyanti, K. (2020). *research methodology*. 6663, 571–577.
<https://doi.org/10.36348/sjbms.2020.v05i12.004>
- Zubar, I. (2024). *THE IMPACT OF E-GOVERNANCE ON SHORTENING THE PUBLIC SERVICE DELIVERY TERMS*. 26(3), 1131–1145.