



The Application of E-Catalogues on Public Trust and Its Impact on the Efficiency of Government Goods/Services Procurement with Levels of Transparency and Accountability as Intervening Variables

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Abstract. This study originated from the Purworejo Regency Government's efforts to strengthen transparent and accountable procurement governance in order to maintain public trust and improve budget efficiency. The implementation of e-catalogues is believed to be a strategic instrument in realising an open, efficient, and integrity-based procurement system. Using a quantitative approach with a census method of 127 employees, the data was analysed through Structural Equation Modelling based on Partial Least Squares (SEM-PLS). The results show that the implementation of e-catalogues has a significant positive effect on public trust, transparency, and accountability, while transparency and accountability are proven to strengthen public trust in local government. However, public trust has a positive but insignificant effect on procurement efficiency, indicating that the effectiveness of the procurement system and governance is more dominant in improving efficiency. These findings confirm that the implementation of a transparent and accountable e-catalogue plays an important role in building public trust while strengthening the efficiency of digital-based procurement in local government.

Keywords: e-catalogue, public trust, transparency, accountability, procurement efficiency.

1. Introduction

Efficiency in government procurement of goods and services is crucial to achieving good governance [6]. In an effort to improve the efficiency of government procurement of goods and services, the implementation of an e-catalogue has become an important breakthrough in today's digital era. E-catalogues are digital systems that facilitate government agencies in procuring goods and services online and in a more transparent manner [5]. On the other hand, the level of public trust in the government also plays a significant role in determining the effectiveness of this policy. High public trust allows for the optimal implementation of e-catalogues, as the public can directly observe a more open and accountable process.

Public trust in the government is an important foundation that influences the success of various policies, including in the field of goods/services procurement [31].

This trust is created when the public feels that the government is performing its duties well, honestly, and transparently, without any irregularities or corruption. In the context of goods and services procurement, public trust can grow when the government implements a system that is open and auditable by the public, ensuring that all processes are conducted objectively and fairly. Good public trust indicates that the public has confidence in the integrity of the government, and this is important for building public engagement and support for government policies [20]. Conversely, a lack of trust can trigger scepticism and reduce the legitimacy of the government in the eyes of the public.

Public trust has a significant impact on the efficiency of government procurement of goods and services [28]. When public trust is high, the government can carry out procurement more smoothly and efficiently because the public tends to support and monitor these policies. With high trust, the government does not need to spend a lot of time and money building its image or clarifying negative issues that may arise from the procurement process. Efficiency in procurement, in turn, helps the government achieve more optimal development goals, as the available budget and time can be allocated more appropriately. Thus, public trust not only supports more effective policy implementation but also contributes to the efficient allocation of resources in the procurement process.

The phenomenon of public trust in the government in Indonesia still faces major challenges. There have been many cases of budget misappropriation and corruption involving government officials, which have led to a decline in public trust [38]. In the goods/services procurement sector, this problem is often caused by collusion, corruption, and nepotism practices that are deeply rooted in the bureaucracy. As a result, the public is often sceptical about government procurement of goods and services. When public trust is low, the government must work harder to demonstrate transparency and accountability in all its processes [13]. Therefore, public trust is an important element that must be prioritised to ensure that government programmes can run smoothly and receive full support from the community.

The Purworejo Regency Regional Secretariat has a strategic role in supporting the policies of the Regent and Deputy Regent, particularly in managing the procurement of goods and services that support regional government administration. In this region, public trust is one of the main focuses of the regional government because it has a direct impact on the effectiveness of government programmes. The Purworejo Regency Government strives to maintain this trust by ensuring that all procurement processes are carried out in accordance with the principles of transparency and accountability. In addition, the management of the procurement budget at the Regional Secretariat is targeted to be effective and efficient in order to avoid waste and irregularities that could damage the image of the local government in the eyes of the community.

The level of public trust in the Purworejo Regency Regional Secretariat is relatively high compared to several other regions [32]. This can be seen from the generally positive response of the community to various procurement programmes carried out by the local government. Several concrete pieces of evidence show that the people of Purworejo give their full support to procurement programmes that are considered to be in line with their needs and whose information is openly accessible. For example, in several procurement activities for administrative supplies, the Purworejo Regency Secretariat has succeeded in gaining public support through public involvement and the dissemination of transparent information. This concrete evidence indicates that efforts to build public trust through efficient and open procurement are going well in Purworejo.

The implementation of e-catalogues at the Purworejo Regency Secretariat is a significant step in building public trust [11] and improving the efficiency of goods and services procurement. With the e-catalogue system, the public can monitor the procurement process through the online platform, which is openly accessible [5]. The use of e-catalogues also reduces the risk of price deviations and corrupt practices, as the prices of goods and services are available in the system with auditable standards [3]. With increased public trust through the implementation of e-catalogues, the Purworejo government is expected to achieve greater efficiency in the procurement of goods and services, as the process is simpler, faster, and can be monitored transparently by the public.

The variables of transparency and accountability play an important role as solutions to strengthen the relationship between the implementation of e-catalogues and public trust [9]. Transparency allows the public to directly access information on the procurement of goods and services, enabling them to assess the honesty and openness of the government in the procurement process [40]. Meanwhile, accountability emphasises that every party involved in procurement is responsible for the decisions made [27]. Thus, the implementation of e-catalogues supported by transparency and accountability can provide assurance to the public that the procurement process of goods and services is carried out in accordance with the principles of openness and honesty, which ultimately strengthens public trust in the government.

Previous studies have shown mixed results regarding the implementation of e-catalogues in government procurement of goods and services. Some studies indicate that e-catalogues have a positive effect on public trust [30], as they provide open access to information and reduce the risk of fraud. However, other studies mention that e-catalogues are actually less effective in building public trust [35], especially if the data quality and transparency of the e-catalogue are still low or there are access limitations for the public.

Based on existing phenomena and the research gap found, this study will be titled "Analysis of E-Catalogue Implementation on Public Trust and Its Impact on the Efficiency of Government Goods/Services Procurement with Transparency and Accountability Levels as Intervening Variables (A Study of Purworejo Regency Regional Secretariat Employees)." This study aims to examine the extent to which the implementation of e-catalogues can influence public trust and the efficiency of goods/services procurement through transparency and accountability. With a focus on the Purworejo Regency Secretariat, it is hoped that the results of this study can make a positive contribution to strengthening the principles of openness and honesty in the local government goods/services procurement process.

2. Literature Review

2.1. The Theory of *Good Governance*

The theory of *good governance* is a conceptual framework that emphasises the importance of good governance principles in government administration, especially in the context of public services [36]. These principles include transparency, accountability,

participation, effectiveness, efficiency, rule of law, and responsiveness to community needs [21]. In the procurement of government goods and services, the application of *good governance* principles aims to create an open, fair, and accountable procurement system. With the e-Catalogue as a digital innovation, the government is expected to be able to improve the quality of governance, thereby increasing public trust in the procurement process [4].

Agency Theory was developed to explain the relationship between principals and agents, whereby principals mandate agents to carry out certain tasks or interests on behalf of the principals [34]. In the public sector, the community acts as the principal, while the government acts as the agent authorised to manage resources and provide public services, including the procurement of goods and services [14]. However, this relationship has the potential to give rise to conflicts of interest and information asymmetry if the agent does not act in accordance with the principal's expectations. The implementation of the e-Catalogue system in government procurement is a form of technological intervention that aims to reduce the potential for such deviations through digital control mechanisms, information transparency, and real-time transaction tracking. Thus, *Agency Theory* is relevant in explaining the importance of an electronic-based procurement system to strengthen accountability and public trust in the government as an agent.

2.2. Efficiency in Goods/Services Procurement

In the context of goods/services procurement, efficiency means maximising results with minimal use of resources [8]. This means that the goods and services procured must be of the highest quality at a reasonable cost and within the specified time frame, so that objectives are achieved at a lower cost without compromising quality and timeliness. Efficiency in goods/services procurement is an effort to maximise output with minimal input. In the context of procurement, efficiency means optimising the quality and quantity of goods or services obtained at a low cost and in a timely manner, in order to achieve organisational objectives without compromising quality [10]. Procurement efficiency is also related to a fast and transparent process. The use of electronic systems (*e-procurement*) and digital platforms can accelerate the procurement process and reduce operational costs. In this way, companies can ensure that the goods and services procured can be used immediately without any detrimental delays [22].

Therefore, procurement efficiency is the ability to achieve optimal results by minimising the use of resources, whether in terms of cost, time, or process. This includes efforts to obtain quality goods and services at reasonable prices and on time, while maintaining transparency and speed in the process. According to [18], the indicators of procurement efficiency for goods and services are Cost Efficiency; Time Efficiency; Quality of Goods/Services; Efficiency in Resource Use; Compliance with Regulations and Transparency; and Operational Efficiency.

2.3. Implementation of E-Catalogues

An e-catalogue is an electronic system that enables government agencies or organisations to purchase goods/services online easily and quickly [5]. One of the variables assessed in the implementation of e-catalogues is efficiency. By using e-catalogues, the procurement process becomes more transparent and faster, as it does not

require lengthy tenders. This helps reduce the costs and time spent in the procurement process. E-catalogues ensure compliance with government regulations and increase transparency in the procurement of goods and services [39]. E-catalogues ensure that the goods and services purchased have undergone a verification process and have been approved by the relevant authorities, thereby minimising the risk of fraud and irregularities. This enhances accountability in the use of public funds. According to [2] E-catalogues are a variable in the quality and availability of goods/services. This system allows users to select products from various certified providers, ensuring that the goods/services obtained meet the desired specifications.

With clear information about prices, specifications, and product availability, users can make better decisions in procurement. According to [29], the indicators of an e-catalogue are cost efficiency; regulatory compliance; quality and availability of goods/services; user satisfaction; system integration and system reliability.

2.4. Transparency

According to [25], transparency is the openness of information related to an organisation that is easily available and accessible to relevant parties. Meanwhile, according to [41], transparency is the free flow of information where all information about government processes, organisations, and institutions is available to all interested parties, and everything must be easy to understand and monitor. According to [12], transparency is a state where all aspects of the service delivery process are open and easily accessible to users and stakeholders who need them. Thus, information disclosure plays a key role in creating transparency in organisations and government. By providing relevant information that is easily accessible to relevant parties, whether the public, service users, or stakeholders, stronger trust and accountability are created. The free flow of information allows all data related to the processes and policies adopted by organisations to be available transparently so that the public can understand and monitor the running of the organisation without obstacles.

In a situation where the entire service delivery process is open, users can easily obtain the information they need, thereby minimising misunderstandings and accelerating response and collaboration between the government or organisation and the public. Such transparency also encourages improvements in service quality and governance effectiveness. According to [25], transparency indicators include financial conditions; management structure; planning and activity outcomes.

2.5. Accountability

According to [41] accountability is a concept related to a person's obligation to be responsible for their actions or decisions. Meanwhile, according to [7] accountability arises when the people managing a programme can explain the process, both in its implementation and results, so that it can be accounted for. According to [33], accountability is responsibility for the success in completing a mission. Media accountability is carried out periodically. Thus, accountability is an important concept that requires an individual or organisation to be responsible for the actions and decisions taken, including in managing programmes and policies.

Accountability is carried out through periodic reports, which show the extent to which the organisation fulfils its responsibilities to the public. Thus, accountability not only creates trust but also ensures that every action and decision can be accounted for

openly and audited, thereby increasing public trust in the relevant institutions. According to [7], indicators of accountability are accepting responsibility; communicating with stakeholders; counsellors can explain the services they want to provide and respond appropriately.

2.6. Public Trust

According to [15], public trust is a means of facilitating the creation and implementation of government policies to obtain compliance and mutual benefit. Meanwhile, according to [24], public trust is an individual's belief in the ability (service, performance, attitude, and behaviour) of another person or organisation to meet their expectations and, conversely, that the trusted party will not harm them. According to [26] public trust is a form of trust given by groups or individuals in social institutions or systems. Thus, public trust is an important foundation for the creation of effective government policies for the common good. This trust arises from individuals' belief in the ability, service, performance, and attitude and behaviour of an organisation in meeting the expectations of the community.

Thus, building public trust through transparency, accountability, and quality service is a strategic step towards creating synergy between the government and the community in order to achieve sustainable common goals. According to [26], the indicators of public trust are credible commitment, sincerity, honesty, competence, and fairness.

3. Methodology

This research is explanatory research with a quantitative approach that aims to explain the causal relationship between the variables of e-catalogue implementation, transparency, accountability, public trust, and efficiency in the procurement of goods and services. The research subjects are employees of the Purworejo Regency Regional Secretariat, with the research object being the implementation of the e-catalogue system in the government procurement process. The researcher sought to identify how the implementation of e-catalogues can improve procurement efficiency through transparency and accountability, which in turn leads to increased public trust.

The population in this study included all 127 employees of the Purworejo Regency Secretariat, and because the number was relatively small and easily accessible, this study used a census method in which all members of the population were respondents. Data collection was conducted using a five-point Likert scale questionnaire, which was compiled based on the operational indicators of each research variable. This questionnaire contained statements representing the dimensions of the variables of e-catalogue, transparency, accountability, public trust, and efficiency in the procurement of goods and services to obtain objective and measurable responses from respondents.

The research instrument was tested for validity and reliability to ensure the feasibility and consistency of the measurements. Data analysis was conducted in two stages, namely descriptive analysis to describe the profile of respondents and their perceptions of the variables, and inferential analysis using Structural Equation Modelling–Partial Least Squares (SEM-PLS) with the help of SmartPLS version 4 software. This test

included testing the outer model (convergent validity, discriminant validity, and reliability), model fit, and inner model to test hypotheses directly and indirectly. This approach was used so that the research results could comprehensively describe the influence between variables and the mediating role of transparency and accountability in improving procurement efficiency through public trust.

4. Results & Discussion

4.1. General Description of the Agency

The Purworejo Regency Regional Secretariat is a regional apparatus that functions to assist the Regent in policy formulation, coordination of government implementation, and cross-regional administrative services. As the centre of bureaucratic control, this agency has a strategic role in supporting the effectiveness of government administration and the implementation of *good governance* principles. The organisational structure consists of several divisions, such as Development Administration, Goods and Services Procurement, General Affairs, Legal Affairs, Protocol and Leadership Communication, and Organisation, which illustrate the complexity of regional bureaucratic tasks.

In the context of modernising public administration, the Purworejo Regional Secretariat has adopted an e-government system, one of which is through the implementation of an e-catalogue for the procurement of goods and services. This digitisation has brought significant changes to the work patterns of the apparatus, especially in terms of transparency, accountability, and procurement efficiency. Employees are required to not only master administrative aspects, but also have good digital and regulatory understanding competencies in order to support fast, accurate, and transparent procurement.

With the diverse characteristics of employees in terms of age, education, and experience, the Regional Secretariat reflects the face of a bureaucracy that is transforming towards a digital-based government system. The implementation of the e-catalogue is expected to not only improve efficiency and accountability but also strengthen public trust in the performance of the local government.

4.2. Respondent Characteristics

The study involved 127 employees of the Purworejo Regency Regional Secretariat as respondents. The majority were female (59%), over 46 years of age (54%), had a bachelor's degree (79.5%), and had worked for more than 15 years (67.7%). This composition shows the dominance of experienced officials with a good level of competence and understanding of procurement policies through digital systems. This strengthens the validity of responses in assessing the effectiveness of e-catalogue implementation, transparency, accountability, and its impact on the efficiency of government procurement of goods and services.

4.3. Data Analysis

Based on the research method stages described earlier, the data analysis process in this study was conducted using a Structural Equation Modelling (SEM) approach based on Partial Least Squares (PLS) using SmartPLS version 4 software. The analysis was

conducted in two main stages, namely evaluation of the measurement model (outer model) and evaluation of the structural model (inner model).

4.4. Outer Model Test

4.4.1 Convergent Validity

The convergent validity test was used to determine the extent to which the indicators used in the study were able to represent the latent constructs being measured. Based on the calculation of the factor loading values, all indicators showed values above 0.60, with most exceeding 0.85. These values indicate that all statement items had a high correlation with the constructs being measured. For example, the E-Catalogue variable indicators had factor loading values between 0.856 and 0.910, indicating that the indicators of ease of use, speed of access, and accuracy of information represented the implementation of the e-catalogue system very well.

Furthermore, the Average Variance Extracted (AVE) test results also reinforce convergent validity, with all variables showing AVE values > 0.50 . The highest value was found in the Public Trust variable (AVE = 0.812), followed by the E-Catalogue variable (0.776) and Transparency (0.773). This indicates that more than 77% of the variance in the indicators can be explained by the measured constructs, meaning that the research instrument meets the criteria for excellent convergent validity.

4.4.2 Discriminant Validity

The results of the discriminant validity test analysed through cross-loading values show that each indicator has the highest loading factor on the construct it measures compared to other constructs. For example, the Transparency indicator has a loading factor value ranging from 0.855 to 0.904, which is higher than the correlation of this indicator with other constructs such as Accountability or E-Catalogue. This shows that the constructs used are discrete and independent, meaning that each construct has its own meaning without overlapping measurements between variables.

4.4.3 Composite Reliability

The reliability analysis results show that all constructs in this study have a Composite Reliability (CR) value above 0.70. The E-Catalogue variable shows the highest value (CR = 0.954), followed by Public Trust (0.956), Transparency (0.932), and Accountability (0.923). This proves that all indicators in the construct have excellent internal consistency. Thus, this research instrument can be declared reliable for measuring the phenomenon under study.

4.4.4 Model Fit

To test the suitability of the research model with empirical data, a model fit analysis was conducted using the SRMR, d_{ULS} , d_G , Chi-square, and NFI indicators. The test results show that the SRMR value is 0.058 and the NFI value is 0.822, both of which meet the criteria for a good model. In addition, the Chi-square value of 535.269 indicates a strong level of fit between the hypothesised model and the observed data. Overall, these

results indicate that this research model is fit and can accurately represent the relationship between variables.

Table 1. Model Fit Test Results

Model Fit	Saturated model	Estimated model	Ket
SRMR	0.058	0.063	Fit
d ULS	1.112	1.294	Fit
d G	0.808	0.828	Fit
Chi-square	534.482	535.269	Fit
NFI	0.823	0.822	Fit

Source: processed primary data, 2025

4.5. Inner Model

The inner model in Partial Least Square–Structural Equation Modelling (PLS-SEM) describes the causal relationships between latent variables in the structural model. The evaluation of this model aims to test the strength and significance of the influence between research constructs, which includes three main aspects: (1) significance of relationships (hypothesis testing), (2) coefficient of determination (R^2), and (3) effect size. The main focus of this analysis is to test the hypothesis linking the implementation of e-catalogues, transparency, accountability, public trust, and the efficiency of government procurement of goods and services.

Based on the results of data processing using SmartPLS version 4, the path coefficient values and their significance levels are presented in the following table:

Table 2. Hypothesis Test Results

Path Coefficient	Original sample	T statistics	P values	Notes
Application of e-catalogue - accountability	0.422	9.765	0.000	Evidence
Implementation of e-catalogue - public trust	0.198	2,015	0.044	Proven
Implementation of e-catalogue transparency	0.808	12,400	0.00	Proven
Transparency - public trust	0.338	0.096	0.000	Proven
Public trust - efficiency in procurement	0.220	1.303	0.193	Not Proven
Accountability - public trust	0.422	5.090	0.000	Proven

Source: processed primary data, 2025

This hypothesis test aims to determine the extent to which the implementation of *e-catalogues* affects public trust and the efficiency of goods/services procurement, with transparency and accountability as intervening variables. A positive coefficient value indicates a positive relationship between variables, while the *p-value* is used to test the significance level of this influence. If the *p-value* is < 0.05 , the hypothesis is proven or significant, and conversely, if the *p-value* is > 0.05 , the relationship between variables is not significant.

4.5.1. The Effect of E-Catalogue Implementation on Accountability

The results show that the implementation of e-catalogues has a positive and significant effect on accountability with a path coefficient of 0.422 and a p-value of 0.000 (< 0.05). This indicates that the better the implementation of the e-catalogue system, the higher the level of accountability in the

procurement process for goods and services. This means that when officials use the electronic catalogue system optimally, administrative responsibility, documentation, and procurement reporting become clearer and more traceable. In the Purworejo Regency Secretariat, these results mean that employees who use the e-catalogue consistently and in accordance with procedures will increase the accountability of their work: from recording needs, selecting providers, to using goods/services and reporting. Thus, the existence of a digitised system helps to clarify who is responsible for each step and reduces the risk of errors or neglect of documentation. Supporting research shows that the implementation of an electronic procurement system can improve the accountability and transparency of government goods/services procurement. For example, research by [23] on the Analysis of Accountability and Transparency of the Electronic Government Goods and Services Procurement System at LKPP found that end-users already feel that the e-procurement process at LKPP is transparent and accountable.

4.5.2. The Effect of E-Catalogue Implementation on Public Trust

The analysis shows that the implementation of e-catalogues has a positive and significant effect on public trust with a path coefficient of 0.198 and a p-value of 0.044 (< 0.05). This means that when the e-catalogue system runs well — in terms of access, data transparency and procedures the public (through the perceptions of employees or the public) tends to have greater trust in the government procurement process. At the Purworejo Regency Regional Secretariat, this means that the existence of a well-functioning e-catalogue helps to increase public confidence—including that of internal and external stakeholders—that the procurement of goods and services is carried out fairly, openly, and free from irregularities. For example: when the public can see that prices and suppliers are in line with the catalogue, perceptions of "closed" or "favouritism" procurement decrease. Empirical support from the study *The Effect of e-Purchasing Implementation Through E-Catalogue on Procurement Performance* [37] shows that the implementation of e-catalogues has a significant positive impact on the efficiency, effectiveness, transparency, and accountability of goods/services procurement.

4.5.3. The Effect of E-Catalogue Implementation on Transparency

The test results show a positive and highly significant effect between the implementation of e-catalogue and transparency, with a path coefficient of 0.808 and a p-value of 0.000 (< 0.05). This large coefficient value indicates that the e-catalogue system is strongly related to increased information disclosure in government procurement of goods and services. The better the catalogue system is implemented, the higher the perception of transparency in the procurement process. In the environment of the Purworejo Regency Regional Secretariat, this means that the e-catalogue allows employees and the public to view procurement data (such as specifications, prices and providers) more easily and quickly, reducing opacity in the procurement stages. For example, when lists of goods and services and prices are available in the catalogue, the opportunity for information to be concealed is reduced and the process becomes more open. The study *The role of e-procurement in promoting government transparency: Lessons from Surabaya* [19] reinforces this finding that the implementation of e-procurement in Surabaya has succeeded in building a more accountable and transparent system.

4.5.4. The Influence of Transparency on Public Trust

The results show that transparency has a positive and significant effect on public trust with a coefficient of 0.338 and a p-value of 0.000 (< 0.05). This indicates that openness in the procurement process namely when information is available, processes can be examined, and reporting is carried out contributes to the growth of public trust in the government or institutions conducting procurement. In the Purworejo Regency Regional Secretariat, this means that when employees actively utilise the e-catalogue and ensure that the procurement process is visible and accessible, public perception (both internal employees and external) of the integrity and credibility of procurement increases. For example, the public will have more trust if they know that supplier data, prices, and the performance of goods/services can be monitored. Research from "Accountability and Transparency in the Procurement of Government Goods/Services at the West Java Provincial Regional Secretariat" [17] also shows that efforts to promote openness and accountability in electronic procurement can reduce the risk of fraud and increase accountability.

4.5.5. The Influence of Public Trust on the Efficiency of Goods/Services Procurement

The test results show a path coefficient of 0.220 but it is not significant because the p-value is 0.193 (> 0.05). Thus, the positive relationship between public trust and the efficiency of goods/services procurement has not been statistically proven. This means that even though public trust has increased, it does not automatically or directly improve procurement efficiency in terms of reducing time, costs or administrative processes. Other technical or managerial factors may be more decisive in determining

efficiency. At the Purworejo Regency Secretariat, these results indicate that even though employees and the public trust the procurement process, efficiency can still face obstacles—for example, due to internal procedures, limited human resources, or suboptimal technology. Thus, simply increasing public trust is not enough to promote efficiency; improvements in operational aspects are also necessary. Related studies show similar results: even with high transparency and accountability, efficiency is not automatically achieved. For example, the study *E-Procurement Moderates the Influence of Transparency and Accountability Strategies on the Absorption of the Goods/Services Procurement Budget in West Nusa Tenggara* [1] found that transparency and accountability strategies did not significantly affect the absorption of the goods/services procurement budget, even through e-procurement.

4.5.6. The Influence of Accountability on Public Trust

The analysis results show a path coefficient of 0.422 with a p-value of 0.000 (< 0.05), which means that accountability has a positive and significant effect on public trust. This indicates that the higher the accountability in procurement (such as complete documentation, clear reporting and audit trails), the greater the public's trust in the government procurement system. In the environment of the Purworejo Regency Regional Secretariat, this means that when employees demonstrate strong accountability—both administratively and morally—for the procurement process through e-catalogues, public trust increases. For example, employees who can provide evidence of the procurement process, reports and evaluations will convince the public and stakeholders that procurement is carried out competently and transparently. Supporting literature such as the article "*Translation and Accountability in Electronic Procurement (E-Procurement) of Goods and Services*" [16] shows that accountability through the government's electronic procurement system is excellent and facilitates public access and reporting, which supports public trust.

5. Conclusion & Suggestion

5.1 Conclusion

Based on the path coefficient analysis results in the study entitled "*The Application of E-Catalogues on Public Trust and Its Impact on the Efficiency of Government Goods/Services Procurement with Transparency and Accountability Levels as Intervening Variables*" on employees of the Purworejo Regency Regional Secretariat, it can be concluded that the implementation of e-catalogues has a positive and significant effect on transparency, accountability, and public trust. This shows that the digitisation of the procurement system can strengthen information disclosure and the accountability of officials in carrying out the procurement process. Transparency and accountability have proven to be important factors in fostering public trust in the credibility of local government. However, public trust has not been proven to have a significant effect on the efficiency of goods/services procurement, indicating that efficiency is more determined by technical aspects such as process speed, system accuracy, and the competence of e-catalogue users. Thus, the success of e-catalogue implementation is not only measured by increased public trust, but also by the extent to which this system is able to optimise work efficiency and procurement governance within the government.

5.2 Suggestion

Based on the results of this study, it is recommended that practitioners in the Purworejo Regency Government continue to strengthen the implementation of the e-catalogue system by improving digital infrastructure, training the competence of officials, and conducting regular supervision of the procurement process to ensure it remains transparent and accountable. The government needs to expand information disclosure to the public as a form of moral and administrative accountability in order to increase public trust in the government procurement system. In addition, efforts to improve efficiency need to focus on simplifying procedures and utilising more adaptive technologies. For future researchers, it is recommended to expand the research object to other government agencies so that the results are more representative and to add other variables such as *good governance*, digital competence, or leadership support. A *mixed methods* approach is also recommended in order to explore the practical experiences of e-catalogue users in greater depth and to explain the mechanism of the relationship between public trust and procurement efficiency more comprehensively.

6. Authors' Contributions

This study makes an important contribution to the development of literature and practices in digital-based government procurement governance. Theoretically, the results of this study enrich the study of the relationship between the implementation of e-catalogues, transparency, accountability, and public trust in the context of the public sector, particularly in local government agencies. The finding that public trust does not significantly affect procurement efficiency provides a new perspective that efficiency is more influenced by technical and managerial factors than by public perception alone. In practical terms, this research contributes to providing strategic recommendations for the Purworejo Regency Government to strengthen the e-catalogue system as an instrument of bureaucratic reform towards more transparent, accountable, and efficient procurement. In addition, the results of this study can be a reference for academics and policy makers in designing procurement digitalisation strategies that are more adaptive to the dynamics of public services in the era of digital transformation of government.

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