

**PROCUREMENT PLANNING AND PERFORMANCE OF
PROCUREMENT AND DISPOSAL UNITS IN UGANDA: A CASE OF
THE MINISTRY OF DEFENCE AND VETERANS AFFAIRS (MODVA)**

BY

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**A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS AND
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DECLARATION

I, Eria Simon Peter, declare that this dissertation entitled “Procurement Planning and Performance of PDUs in Uganda; a case study of the Ministry of Defence and Veterans Affairs (MODVA) is entirely my effort and original work. It has never been carried out or submitted or published by anybody in whole or part for any other academic award to any other institution of learning before.

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APPROVAL

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DEDICATION

This work is dedicated to the Almighty God for giving me life and guiding me through as well as to my dear wife Mrs Sarah Eria and children Lawrence & Macklyn for their encouragement during the course of undertaking the Master's degree programme at Uganda Management Institute.

ACKNOWLEDGEMENT

In reality, nothing would have been possible without the will of The Almighty God; I humbly owe much to Him for His Greatness, Love, Wisdom and Unreserved Kindness to me. I was able to successfully complete this research and academic program.

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ACCRONYMS

GoU:	Government of Uganda
IMF:	International Monetary Fund
DV:	Dependent Variable
IV:	Independent Variable
MODVA:	Ministry of Defence and Veterans Affairs
MoFPED:	Ministry of Finance, Planning and Economic Development
OAG:	Office of the Auditor General
OECD:	Organisation for Economic Cooperation and Development
PDEs:	Procurement and Disposal Entities
PPDA:	Public Procurement and Disposal of Public Assets Authority
PPDA Act:	Public Procurement and Disposal of Public Assets Act, 2003.
PDU:	Procurement and Disposal Unit
SPSS:	Statistical Package for Social Scientists
SSA:	Sub-Sahara Africa
UGX:	Uganda Shilling
WTO:	World Trade Organization

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ABSTRACT

The purpose of the study was to investigate the relationship between procurement planning and performance of the MODVA PDU. It specifically examined the relationship between procurement needs assessment and performance, procurement budgeting and performance and, compliance with procurement planning procedures and performance of the MODVA PDU. The study adopted a cross-sectional study design and a selected size of 44 was used. Primary data was collected from procurement officers and staff from accounts/ finance department using both questionnaires and interview guide. Secondary data was mainly got from annual reports, manuals, PPDA Act, 2003, policy guidelines and journals among others. The data analysis was done using regression and correlation models to test the predetermined hypotheses of this study.

Based on the data analysis results, it was found that procurement compliance in accordance with PPDA Act, 2003, spending within acceptable budgets and delivery time were significantly related to procurement needs assessment, procurement budgeting and compliance with procurement planning procedures and methods by the MODVA PDU. The implication here was that the independent variables will significantly affect the level of performance levels of the PDU positively if they were handled and managed in accordance with the PPDA Act, 2003. It was concluded that adhering to the procurement planning procedures and methods as prescribed by the PPDA Act, 2003; empowering the PDU procurement officers, training them on public procurement laws, policies, regulations and policy guidelines especially the PPDA Act, 2003 will enable them to independently handle and management procurement needs assessment and budgeting and in compliance with procurement planning procedures and methods and improve the overall performance of the MODVA PDU. The study recommends that PDUs in Uganda should train and sensitize procurement and tendering/contract committee members, suppliers, bidders/ contractors on appropriate procurement procedures and practices as required the PPDA Act, 2003 to enhance compliance with the Act, reduce costs and enhance timely delivery. The researcher recommends further research in the following areas; public procurement policy guidelines and performance, corruption in PDUs and performance and, procurement budgeting and performance of PDUs in Uganda.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

Whereas the principal objective of public procurement planning is to achieve acceptable quality, cost efficiency/effectiveness and timely delivery procurements, it is mandatory that PDU comply with public procurement planning procedures as stipulated by the Public Procurement and Disposal of Public Assets Authority (PPDA) in the PPDA Act (2003). This proposal is therefore motivated by the researcher's perspective as a procurement practitioner in the Ministry of Defence and Veteran Affairs' (MODVA) PDU to study the relationship between procurement planning and performance of PDUs in Uganda using MODVA as a case study.

This chapter presents the background to the study which is subdivided into four sections including historical, theoretical, conceptual and contextual backgrounds. This is then followed by the statement of the problem, research objectives, research questions and research hypotheses, scope of the study, significance of the study, justification of the study, conceptual framework and operational definitions of terms and concepts covered in the study.

1.1 Background to the Study

This section presents a logical background to the study. It covers the historical, theoretical, conceptual and contextual background to this study in respect of public procurement planning and performance of PDUs.

1.1.1 Historical Background

Since the 1930s, procurement performance has been attracting great attention from practitioners, academicians and researchers. In 1931, the National Association of Purchasing Agents (NAPA) in the United States of America (USA) organized a contest on the topic. In 1945, a committee was set up by NAPA to draft guidelines on procurement performance. In 1962, the American Management Association (AMA) funded a survey to assess performance of the procurement function (Lardenoijs, Van Raaij, & Van Weele, 2005). In the 1970s and 1980s, scholars conducted independently studies in American and Dutch companies on purchasing performance in which they established scores of performance.

For the past few years, developing countries have also been awakened on the importance of effective management of the public procurement process at both central and local government

levels, and its subsequent contribution to improved governance of the public sector. Procurement as a function that was traditionally viewed as a clerical and reactive task has since positioned itself among core organizational functions; its management is increasingly becoming critical for the well functioning of any organization. It is becoming important at the local level, in parallel with decentralization and the increasing range of functions performed by Public Procurement Entities (PDEs) in both developed and developing countries.

In developing countries, public procurement accounts for a high proportion of total expenditure and, it is increasingly recognized as a function of the performance procurement and disposal entities (PDEs) (Basheka and Bisangabasaija, 2010). Due to the colossal amount of money involved in government procurement and the fact that such money comes from the public, there is need for accountability and transparency, (Hui et al., 2011). Consequently, various countries both in developed and least developed countries have instituted procurement reforms involving laws and regulations. The major obstacle however, has been inadequate regulatory compliance. De-Boer and Telgen (1998) confirm that non-compliance problem affects not only the third world countries but also countries in the European Union.

In Africa, poor procurement planning has been one of the major stumbling blocks to economic development and it has been clear that a number of African countries have not paid adequate attention to the proper management of public resources (Basheka, 2004). According to Kabaj (2003), an efficient public procurement system is vital to the advancement of African countries and is a concrete expression of the national commitment to making the best possible use of public resources. The influence of new public management (NPM) philosophies in the functioning of the public sector has been embraced procedurally by government departments in a number of African Countries. A significant number of African countries have over the years adopted measures aimed at decentralization of government, together with development planning and administration and this fashion became popular in the 1980s (Agaba and Shipman, 2007). By the late 1990s the failure of the existing procurement systems to cope with the expansion in government procurement requirements and to delivery of value for money had become generally accepted among government and donor partners (Agaba and Shipman, 2007). Its management now appears on the agenda of researchers, academics, and policy makers.

In Uganda PDEs have been known for their poor performance and corruption, resulting from non adherence to processes and procedures, poor resource utilization, poor personnel

management and training, inadequate payment and benefits (Basheka and Bisangabasaija, 2010). It is on this basis that the government of Uganda, in 1989, set up the Public Service Review and Reorganization Commission (PSRRC), under the Ministry of Public Service, to examine and propose recommendations on public service improvement. The ultimate goal was to improve the general service delivery to the public, create efficiency and effectiveness based on transparency in processes and procedures, performance evaluation systems and clear organizational goals and objectives. The results of the commission led to the establishment of government agencies by law where the Public Procurement and Disposal of Public Assets Authority established.

1.1.2 Theoretical Background

This study was informed by the institutional theory propounded by Scott (2003). This theory describes the effects of external institutional pressures on organization and defines institutions as regulatory structures, government agencies, laws, courts, and professions, as well as interest groups and public opinion. This theory is relevant to this study in a way that PDUs are institutions, which are composed of cultural-cognitive and regulative elements that together with associated activities and resources give meaning to life. Scott (2003) explained the three pillars of institutions as regulatory (policy), normative and cultural cognitive.

The institutional theory was relevant to this study in a way that it clearly describes the effects of external institutional pressures on procurement planning process in PDUs and defines how MODVA as public procurement entity can be affected by external stakeholders' pressure including but limited to political actors, corrupt interest groups, other actors within the external and internal environment of PDUs. The strength of the institutional theory in this study was therefore attributed to its ability to explain non-choice behavior of PDUs in Uganda and how they conform to the PPDA Act, 2003 and procurement norms without questioning them and undertaking public function. The PPDA Act (2003) requires that proper procurement planning involving adherence to stipulated procurement procedures, proper needs identifications and procurement funding, proper maintenance and keeping of records be implemented in all public procuring entities hence need to have policies, norms and rules to the effect. Borrowing from this theory, public procuring entities are guided by rules and regulations like the PPDA Act (2003) and policies to be used in implementing the act as well as the regulations hence policies on procurement planning.

1.1.3 Conceptual Background

Procurement is the process of obtaining goods or services in any way, including borrowing, leasing, and even force or pilferage (Thai, 2004). It embraces clearing out unnecessary acquisitions either due to obsolescence or due to depreciation in their usefulness and value to an entity (Hui et al., 2011). In any discipline, planning is a process that consists of many steps mainly concerning the future impact of decisions made today (Thai, 2004). It is the primary function that sets the stage for subsequent procurement activities. It fuels and ignites the engine of the procurement process (Hui et al., 2011). Procurement planning involves determining the procurement needs of an entity, their funding and timing of their acquisition such that operations are met as required in an efficient manner, Arrowsmith & Hartley (2010).

Public procurement refers to the government activity of purchasing the goods and services needed to perform its functions (Arrowsmith, 2010). According to Odhiambo and Kamau (2003), public procurement is broadly defined as the purchasing, hiring or obtaining by any contractual means, goods, construction works and services by the public sector. It involves the purchase of commodities and contracting of construction works and services if such acquisition is effected with resources from state budgets, local authority budgets, state foundation funds, domestic loans or foreign loans guaranteed by the state, foreign aid and revenue received from the economic activity of state. Arrowsmith (2010) contends that the concept of public procurement can be referred to as procurement planning, contract placement and contract administration. It includes much that supports the work of government and ranges from routine items to complex spend areas, a growing spend where the private and third sectors provide key services directly to citizens in areas such as welfare-to-work, further education, social care and health (Bolton, 2006). Such services may also be provided by the public sector directly, and in some cases even this public provision can be handled through procurement mechanisms. A public body may bid for government work against private sector firms through a formal competitive process (Anderson, 2001).

Therefore, public procurement is concerned with how the public sector organizations spend taxpayers' money on goods and services (Hall, 2009). Globally, in many developed nations, government organizations across the world tend to spend between 8 per cent and 25% of GDP on goods and services (OECD, 2006); in the UK, public procurement expenditure is approximately £150 billion. But in Africa, public procurement procedures are poorly

executed and this negatively affects realization of increased economic development in the region. In Nigeria for instance, high level of corruption and bureaucratic procedures in the government are some of the key challenges responsible for lack of development of road network infrastructure in the northern parts of the country (Edward, 2009). In the most industrialized countries, public procurement varies between 5% and 8% of the gross domestic product (GDP), which indicates that public procurement plays a vital role in a country (Odhiambo, 2003).

Public procurement planning has important economic and political implications, and ensuring that the planning process is economically efficient and effective is crucial. This requires in part that the whole procurement process should be well understood by the actors: government, the procuring entities and the business community/suppliers and other stakeholders, including professional associations, academic entities and the general public (Odhiambo, 2003).

In developing countries like Uganda, the public procurement sector is often the largest domestic market. The government has the obligation of providing goods, works and services to meet a variety of citizen needs. The necessity for proper procurement needs identification, efficient and effective budgeting and compliance with public procurement law, regulations and guidelines as clearly defined in procurement systems.

Effective public procurement planning is essential for good public services and good government. The public sector in Uganda spends over 8% of GDP a year on the goods and services necessary to deliver public services. Government must therefore, apply the highest professional standards when planning for any procurement because it involves spending taxpayers money on their behalf, to ensure it gets a good deal and to provide appropriate and necessary goods and services to the quality required to meet user needs. The procurement planning process spans a life cycle from identification of the need, through budgeting, the selection of suppliers, to post-contract award management, including disposal (Bolton, 2006). This therefore means, for effective performance of public procurement entities, a need for compliance with public procurement planning procedures as clearly defined in the procurement laws and regulations (PPDA Act, 2003) is mandatory.

Van Weele (2002) views the procurement planning process as involving sourcing needs identification, budgeting and compliance with procurement procedures before contracting,

monitoring and evaluation. Public procurement planning is thus a function that forms the foundation for the rest of management functions. Planning generally enhances the gathering, evaluating and interpreting of essential data and information in order to produce knowledge relevant to good policy making. The planning function encompasses defining an organization's goals, establishing an overall strategy for achieving those goals, and developing a comprehensive hierarchy of plans to integrate and coordinate the activities (Van Weele, 2002).

A procurement plan must be integrated into annual sector expenditure programs to enhance financial predictability (PPDA Act, 2003). The procurement plans are prepared as part of the annual budget preparation process as they are necessary to inform the cash flow preparation. The annual procurement planning is an integral part of the budget processes. Therefore it is important to appropriately plan multiyear procurement and to integrate them into the medium term budgetary frameworks.

Nyeko (2004) argues that procurement performance is not usually measured in most PEs as compared with the human resource and finance functions. He asserts that failure to establish performance of the procurement function can lead to irregular and biased decisions that have costly consequences to any public procuring entity. Rotich (2011), in his studies on Influence of Planning on Procurement Performance in the Kenya Public Financial Sector, contends that the evaluation or measurement of procurement performance has always been a vexing problem for procurement professionals. He asserts that traditionally, firms concentrate on analyzing their own internal trends, which does not portray the true picture on how they compare well with competitors. Whereas the above studies dwelled on procurement processes, public reforms and the influence of planning, none of them addressed on performance indicators to gauge whether institutions have complied with the established procurement plans in delivering service to the public. This study sought to examine the correlation of procurement planning on performance of PDEs in Uganda.

1.1.4 Contextual Background

Public procurement in Uganda today operates in an environment of increasingly intense scrutiny driven by technology, programme reviews, and public and political expectations for service improvements. The procurement approach and procedure must be relevant and appropriate for what is being purchased, and the market must be able to provide it at an affordable price. PDEs are required to promote sustainable development objectives through

procurement in a way that is consistent with value for money and the legal framework for public procurement (PPDA Act, 2003). Uganda's public procurement contains options analysis and recommendations around a range of issues depending on the precise nature of the procurement. Typically, for a complex procurement, it includes discussion of the contracting process itself; the number and nature of the supplies required; the length and type of contract; contract and supplier management issues. Considerations are also given as to whether an existing contract could be available for wider use. Other strategic issues can include whether and how to use Prime Contracting, whereby a lead supplier manages sub-contractors as part of the delivery chain.

The PPDA Act (2003) in particular describes the above, as in how public procurement may be conducted through the procurement cycle. The roles and responsibilities of public entities are limited to the procurement cycle in executing their activities. Regardless of the effort by the PPDA and the acknowledgement that the procurement department is capable of adding value to the organization still a large number of the internal customers act on their own and more frequently bypass the procuring department (Rotich, 2011). The purpose of the procurement cycle was to encourage competition among suppliers, professionalism, good business ethics and non discrimination among others (PPDA Report, 2007). In addition, the procurement departments of public entities in Uganda are faced with the problem of not having enough information about the procurement planning procedure, needs identification, funding and resource consumption and are therefore affecting their performance.

1.2 Statement of the Problem

Most public procurement and disposal entities (PDEs) in Uganda today are known for their poor performance and corruption resulting from non adherence to public procurement processes and procedures, poor resource utilization, poor personnel management and training (Basheka and Bisangabasaija, 2010). As an integral part of public procurement planning, PDUs are supposed to comply with the PPDA Act (2003).

The PDU at MODVA seem not to adhere to this Act as a number of procurements are done without proper needs assessment, procurement budgeting and compliance to procurement planning procedures. One wonders whether there is truly fair and open procurement, provision for testing and inspection of goods, works and services procured and whether there is equitable award of contracts at the lowest cost with the same benefit to this entity. The

PDU at MODVA has suffered from a number of audit queries relating to procurement planning , budgeting and performance for example;

The Auditor General (2015) report described the MODVAs' procurement as "faulted". In the procurement number MOD/SUPLS/2013- 14/00250 involving the supply of industrial materials for the renovation of Mubende barracks amounting to UGX.288,139,008, items were delivered before accepting the bid (Auditor General's Report, 2015). The report also cites procurement number MD/SUPLS/2013-14/00030 involving the supply of different types of tyres to the entity depot at Magamaga amounting to UGX.1,323,240,000 in which procurement, by the time the call off order was issued on 18/11/2014, tyres worth UGX.1,323,240,000 had been delivered to lower Mbuya and, deliveries worth UGX.56,448,847 were made using photocopies (Auditor General's Report 2015).

It was therefore, against the above state of affairs that a research was conducted to examine the procurement planning and its relationship with the performance of MODVAs' public procurement and disposal unit (PDU) so as to find and recommend a lasting solution to the problem at hand.

1.3 Purpose of the Study

The purpose of this study was to investigate the relationship between procurement planning and performance of the procurement and disposal unit at MODVA.

1.4 Research Objectives

The specific objectives were;

- (i) To examine the relationship between procurement needs assessment and performance of the PDU at the MODVA.
- (ii) To establish the relationship between procurement budgeting and performance of the PDU at the MODVA.
- (iii) To establish the relationship between compliance with procurement planning procedure and performance of the PDU at the MODVA

1.5 Research Questions

This study sought to find answers to the following questions;

- (i) What is the relationship between procurement needs assessment and performance the PDU at MODVA?
- (ii) What is the relationship between procurement budgeting and performance of the PDU at the MODVA?
- (iii)What is the relationship between compliance with procurement planning procedure and performance of the PDU at the MODVA?

1.5 Hypotheses of the Study

This research attempted to verify the following hypotheses;

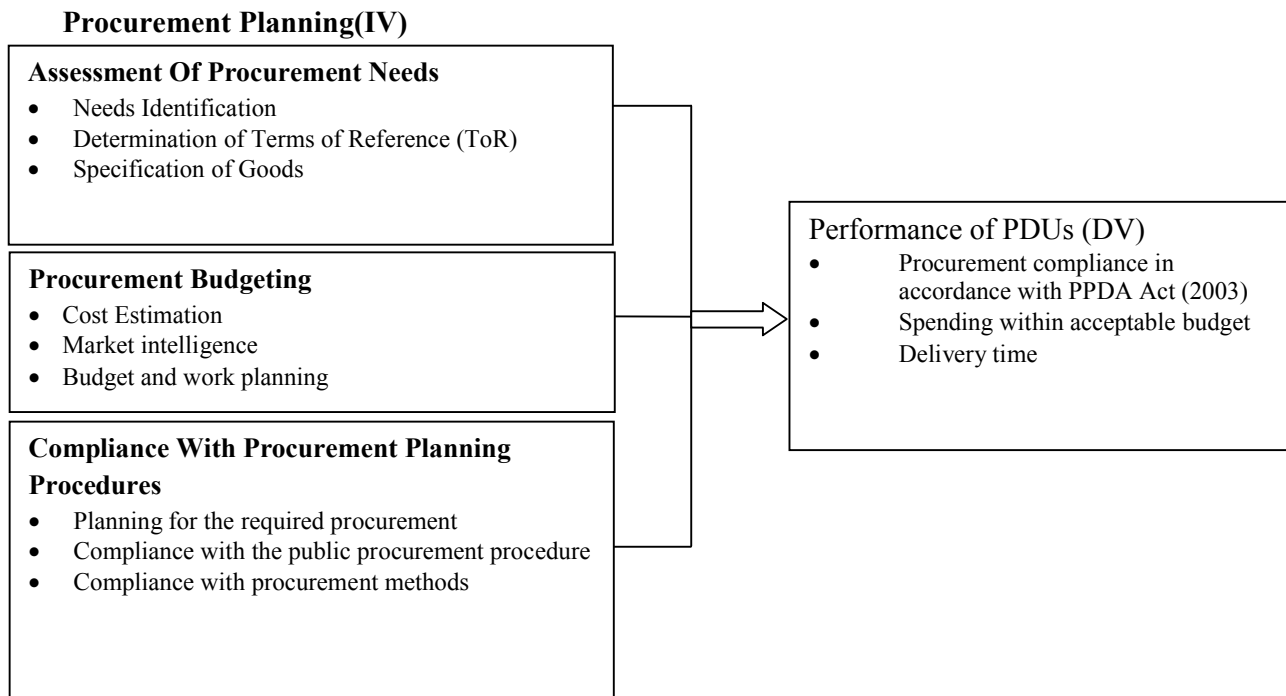
H₁There is a significant positive relationship between procurement needs assessment and performance of the PDU at MODVA.

H₂There is a significant positive relationship between procurement budgeting and performance of the PDU at the MODVA.

H₃There is a significant positive relationship between compliance with procurement planning procedure and performance of the PDU at the MODVA.

1.7 Conceptual Framework

Fig. 1.1: A conceptual framework on the relationship between procurement planning and performance of PDU at the MODVA



Source: Guided by Basheka & Bisangabasaija, (2010); PPDA Act (2003)

In this study, procurement planning was the independent variable whilst performance of the procurement and disposal unit (PDU) was the dependent variable. The researcher's conception in this framework was that the performance of the PDU at the MODVA was significantly related to the unit's adherence to the PPDA Act (2003). The framework asserted that procurement budgeting, effective procurement needs assessment and compliance to procurement planning procedures was significantly related to unit's performance.

Procurement Budgeting

The Procurement Planning in PDUs entails the integration of procurement plans into the budgetary processes based on the indicative or approved budget, as stipulated in the PPDA (2003). The researcher conceptualized that the budget as well as the procurement plan at PDUs were supposed to be based on realistic cost estimates derived from the market research database which was supposed to be compiled and updated regularly by the procurement unit in line with regulations, the PPDA (2003).

Procurement Needs Assessment

The researcher conceptualized that procurement planning entails the assessment of procurement needs and this involved identification of needs, determination of scope of goods, works or services required, procurement strategies or methods to be deployed and setting of timeframes and accountability for the full procurement process. Experts assert that procurement needs assessment is a systematic process for determining and addressing the needs, or gaps between current conditions and desired conditions or wants (Basheka & Bisangabasaija, (2010).

Compliance with Procurement Planning Procedures

The researcher also conceptualized that compliance with the procurement planning procedure entails the observance of a couple of key steps as defined in the PPDA Act, 2003. These steps aim to ensure that all the stakeholders involved in the procurement exercise obtain fair treatment. The steps and considerations include; planning for the required procurement over a given period, identifying the needs and source of the items to be procured, highlighting specifications/initiation of procurement, determining and estimating the budget, developing specifications, determination of procurement procedure, sourcing (soliciting) offers, evaluation of offers, estimation of post qualification, commencement of contract, contract performance (delivery) and management, record keeping and accountability, payment and post contract performance (PPDA, Act, 2003). In nut shell, this study examined the relationship between compliance with the required procurement planning process, compliance with the public procurement procedure and compliance with procurement methods and, performance of the MODVAs' PDU.

1.8 Significance of the Study

The result of the research will hopefully contribute towards informing the development, adoption and improvement of procurement planning procedures, needs identification and funding, which facilitate the efficient and effective performance of MODVAs' PDU and other PDEs in Uganda. Specifically, the study will be important to the following parties:

Ministry of Defence and Veterans Affairs: The Ministry of Defence and Veterans Affairs may use the findings of the study to redress the problems leading to the wanting performance of its PDU. It is the researcher's conception that the recommendations of this study will

provide government with relevant measures on how to improve on compliance with the public procurement planning procedures in MODVAs' PDU.

Government policy-makers: The government policy-makers and other stakeholders can utilize the findings of the study to formulate and implement proper public procurement policies. Policy makers and other key stakeholders may borrow from the recommendations of this study to develop policies that are evidence-based and aimed towards closing gaps within the entire public procurement entities starting from the Defence Ministry and Veteran Affairs.

Other Researchers and Academicians: Other researchers and academicians may utilize the findings of this study to empirically analyze and examine further concepts, variables in public procurement and carry out further studies. Given that the field of public procurement is still limited in terms of content and context, gaps and lessons that will be identified within this present study may provide opportunities for further research and empirical evidence for future literature.

1.9 Scope of the Study

1.9.1 Content Scope

This study was on procurement planning and procurement performance of the PDU at MODVA. Ideally, this research was based on data elicited from all respondents at the Ministry of Defence and Veterans Affairs as a PDU.

1.9.2 Geographical Scope

The scope was limited to only the Ministry of Defence and Veteran Affairs headquarters in Kampala – Uganda. This scope has been interested by the wanting procurement performance at the Ministry Defence and Veteran Affairs as reported by the Auditor General's Report (2015).

1.9.3 Time Scope

The scope was limited to a period between 2007 and 2016. The time-span has been selected because it is when there were persistent reports citing poor procurement performance of this PDU.

1.10 Justification of the Study

The aim of this study was to analyze the effect of procurement planning with a special focus on, need assessment, budgeting and compliance with procurement planning procedures on performance of PDUs. Whereas a comprehensive procurement performance is described as a function of an all-inclusive procurement planning process that analyzes all the variables in a specific environment, previous studies and theories have established that the value of, procurement needs identification, budgeting and compliance have not extensively analyzed to show how and to what extent they influence the performance PDUs in Uganda. While it is true some studies have been carried out in Uganda's public procurement, they, however, had failed to highlight in clear terms the role of the above procurement planning variables on institutional performance as PDU.

This study therefore, attempted to establish these relationships in a more necessary manner for developing mechanisms for improving performance of the MODVA PDU. Copying from the institutional theory, PDUs, which do not have performance means in their procurement planning processes and do not comply with procurement planning procedures experience lower performance.

1.11 Definition of Key Terms

Procurement means acquisition by purchase, rental, lease, hire purchase, license, tenancy, franchise or any other type of works, services, or supplies or any combination up to the time a user consumes or utilizes a service as per his requirement (PPDA 2003).

Procurement planning is the process of determining the procurements needs of an entity and the timing of their acquisitions and their funding such that the entities' operations are met as required in an efficient manner (Arrowsmith and Hartley, 2010). In the context of this study, procurement planning was conceived as a process used by PDEs to plan purchasing activities for a specific period of time, this is commonly completed during the budgeting process, and the primary concept of procurement planning is that advance planning results in cost savings, more efficient business operations, and therefore increased profitability.).

Public procurement: is defined as the process of the acquisition, usually by means of a contractual arrangement after public competition, of goods, services, works and other

supplies by the public service (OECD, 2007). In the context of this study, it was conceived as a process that spans the whole life cycle from initial conception and definition of the needs of the public service through to the end of useful life of an asset.

The procurement process: this is viewed as involving sourcing (planning: needs identification and assessment, supplier selection) contracting, monitoring and evaluation, and expediting; based on the model definition by (Van Weel, 2002).

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter provided the review of literature related to the subject under study. It specifically reviewed the theoretical models and literature on public procurement planning procedures, needs identification and budgeting. The chapter covered the theoretical review and, conceptual review specifically reviewing the relationship between public procurement needs identification and performance of PDUs, procurement budgeting and performance of PDUs and compliance with public procurement planning procedures and performance of PDUs. A summary of the chapter was also presented at the extreme end of this literature review.

2.1 Theoretical Review

This study adopted the Institutional Theory to try and examine elements of public procurement planning as they relate to performance of public procurement institutions. This theory explains an institution in a regulatory, normative and social-cognitive manner (Scott, 2003). According to Scott (2004), institutions are composed of cultural-cognitive and regulative elements that, together with associated activities and resources give meaning to life. The author explains the three pillars of institutions as regulatory, normative and cultural cognitive. The regulatory pillar emphasizes the use of rules, laws and sanctions as enforcement mechanism, with expedience as basis for compliance. The normative pillar refers to norms (how things should be done) and values (the preferred or desirable), social obligation being the basis of compliance. The cultural-cognitive pillar rests on shared understanding (common beliefs, symbols, shared understanding). In Uganda, public procurement is guided by the PPDA Act (2003), regulations and guidelines, which are from time to time issued by the PPDA Authority only and which must be complied with to the latter by all PDUs.

The PPDA Act (2003) requires that proper procurement planning involving adherence to stipulated procurement procedures, proper needs identifications and procurement funding, proper maintenance and keeping of records be implemented in all public procuring entities hence need to have policies, norms and rules to the effect. Borrowing from this theory, public procuring entities are guided by rules and regulations like the PPDA Act (2003) and policies to be used in implementing the act as well as the regulations hence policies on procurement

planning. From the three pillars of institutions propounded by Scott (2003) such as organizational culture, social influence, organizational incentives and enforcement are identified as antecedents of compliance to procurement procedures, procurement needs identification and funding.

The institutional theory asserts that it is important for an organization to maintain the procurement plan. It is also considerably more expensive and extravagant to procure items in an organization without a procurement plan and therefore the need for PDUs to abiding by the public procurement and oversight guidelines, policies and regulations is to mainly to improve on performance in terms delivery, timeliness, quality and value for money. This means the entity will reduce overstocking, saves on cost achieved through economies of scale and procurement of quality works, goods and services achieved through quality specifications. For this reason, many organizations have seen that any money spent in improving the level of service is an investment in the business, and can often be measured against an increase in market share and the performance of the business (Scott, 2003).

Institutional theory describes the effects of external institutional pressures on organizations and defines institutions as regulatory structures, government agencies, laws, courts, and professions, as well as interest groups and public opinion (Scott, 2003). The rules and norms set out by the institutions in an environment are endorsed by various actors. When speaking of actors and institutional environment in this research project, reference is made to the norms represented by the actors in the environment and the pressure that these norms exert on other actors in the environment. A strength attributed to institutional theory is its ability to explain non-choice behaviour of organizations how they conform to norms without questioning them and undertaking public function (Scott, 2003).

The institutional theory acknowledges that public procurement institutions' structures are influenced by social values that are typically taken-for granted, widely accepted and resistant to change (Ashworth, Boyne and Delbridge, 2009). One aspect of institutional theory suggests that public procurement institutions conform to external environmental pressures to demonstrate their legitimacy to key stakeholder groups (Ashworth et al., 2009). Conforming to shared norms enhances the perceived legitimacy of these institutions, protects them from external pressure and scrutiny, and enhances their potential for survival (Scott, 2005). Legitimate activities resonate with the shared understanding among stakeholder groups of acceptable standards of performance, and in regulated environments legitimacy can take a

more dominant role than enhancing economic performance (Scott, 2005). The socially constructed patterns of practice, and the assumptions, beliefs and values that underpin the meaning of legitimate practices are referred to as institutional logics (Russell and Meehan, 2014). Institutional logics are important as they provide mechanisms to drive change, and crucially, also enable changes to be resisted through sustaining the legitimacy of current practice and shared values.

To acquire or maintain legitimacy, PDEs respond isomorphically to their institutional environments (Russell and Meehan, 2014). Isomorphism refers to the degree of homogeneity between PDEs caused by the internalization of external influences (Frumkin and Galaskiewicz, 2004; Ashworth et al., 2009). Isomorphic responses are classified as: coercive, referring to convergence of responses driven by compliance or legislation; normative, seen through adherence to professional standards; or mimetic, where a PDU copies the structures and/or practices of others that are seemingly successful (Ashworth et al., 2009). An important consideration in institutional research is to recognize that PDUs, and decision-makers within PDUs, are active rather than passive in their responses (Russell and Meehan, 2014), and through institutional logics actors can create and legitimize change or resistance to change (Suddaby and Greenwood, 2005). Strategic responses have been classified on a varying passive-active scale of resistance from acquiescence, compromise, avoiding, defying, through to manipulation.

The institutional theory in public procurement has made great advances in recent years, but also has a number of significant theoretical and methodological problems. The most important of these problems is the generally static nature of institutional explanations. Also, there is a nagging problem of the difficulties in measuring institutional variables in other than simplistic, nominal categories. As well as discussing these problems this review tries to explain the static nature of institutional theory by examining the concept of “institutionalization”, and the creation (and tearing down) of institutional structures. The researcher argues that by considering institutionalization as a continuous variable rather than a nominal variable we can begin to understand better the dynamics of PDUs themselves, and therefore also develop better institutional explanations for other social and political phenomena around and within the PDUs.

Potentially the most important impediment to a more central position for institutionalism is that the term means so many things to different scholars, and that some of the alternative

approaches are not only different but even contradictory (Scott, 2004). Therefore, if one adopts some versions of the institutional approach he or she may have very different empirical evidence, and make very different predictions about behavior, than if one were doing research using another version. This is true even though this research is conducted using what is nominally the same theoretical approach. A central question then is just how much of an impediment these internal differences are and what if anything can be done to generate a more unified approach for institutional theory (Scott, 2003).

While a number of issues in institutional theory have been discussed, there is need to answer the central question of whether this institutional theory can function as an organizing approach for the public procurement discipline (Suddaby and Greenwood, 2005). Posing this question does not however, mean that it would necessarily be the only or even the dominant approach, but is there sufficient power and generality to think about institutionalism in terms of public procurement? In other words, can institutional analysis explain range of phenomena in the field of public procurement, and do so in a prudent manner? The answer to this question is a definitive yes and no. On the one hand institutions can be discerned existing within a wide range of political settings, and performing a wide range of public tasks. In the context of this study, PDUs especially the UPDF appear *volte face* to be associated with differences in behavior of individuals and differences in decision-making outcomes. Institutions help in reducing variance in political behavior and therefore help to improve the possibilities of prediction. Likewise, PDUs are more readily identifiable (at least under most definitions of the term) so that they comprise a useful point at which to begin the analysis.

The critics would argue, however, that even if institutional theory does constitute a good place at which to begin the analysis, they are not such a good place to end it (Ashworth et al., 2009). There are a number of problems in the theory itself, and in its ability to provide coherent explanations of political phenomena, that limit its utility as a central framework for the performance of PDUs. One of the more important problems is the difficulty of measuring the performance of PDUs; we know PDUs do exist but how do they vary? Further, such explanations as may be available from institutional theory may be excessively static, and be incapable of coping with the dynamism and complexity of the contemporary political world.

2.2 Procurement Needs Assessment and Performance of PDUs

Procurement planning is the primary function that sets the stage for subsequent procurement activities and, it fuels and then ignites the engine of the procurement process. Arrowsmith

and Hartley (2002) explain that procurement planning is the process of determining the procurement needs of an entity. Mamiro (2010) asserts that one of the major setbacks in public procurement is poor procurement planning and management of the procurement procedures, which include needs that are not well identified and estimated, unrealistic budgets and inadequacy of skills of procurement staff responsible for procurement. Procurement performance is not usually measured in most Public entities as compared with the human resource and finance functions. Poor needs identification have a significant negative effect on performance of public procurement entities and that failure to establish performance of the procurement function can significantly lead to irregular and biased decisions that have costly consequences to any public procuring entity (Arrowsmith and Hartley, 2002).

A comprehensive procurement performance has been described as a function of an all-inclusive procurement planning process that analyzes all the variables in a specific environment (Thai, 2004). In relation to the above discussion, the various studies and the institutional theory that this study adopts have established the value of, procurement needs assessment especially the value of procurement needs identification, determination of terms of reference (ToR) and scope of work or specification. They, however, fail to highlight in clear terms the role of the above values of procurement needs assessment on performance of a public procurement unit as an entity or institution.

Efficient public procurement systems are essential to the best performance of public procurement units within public institutions. However, public procurement needs assessment is a key element to the overall efficiency of public sector management because it can contribute to a better allocation of resources and improved performance of PDUs in the public sector. Weak and corrupted procurement plan often lead to a waste of public financial resources, time wastage and higher transaction costs and, therefore, undermine development efforts. The effective procurement planning should acknowledge complexity, identify the right needs and organize the work, manage timetable effectively, follow sound bid evaluation method and develop a smart, fair contract. Effective procurement planning requires organized teamwork: authorities, responsibilities, schedule, and resources (Arrowsmith and Hartley, 2002).

Basheka (2004) argues that procurement planning is one of the primary functions of procurement with a potential to contribute to the success of any public procurement entity's

operations and improved service delivery. It is a function that sets in motion the entire acquisition/procurement process of acquiring services in a PDU. Mullins (2003) asserts that the contribution of procurement needs assessment in facilitating an efficient and effective service delivery in the public sector is generally undisputed in both developed and developing countries. Its contribution to performance of public procurement entities can be both at institutional and departmental procurement levels. Mullins study revealed a significant positive relationship between procurement needs assessment as a variable of public procurement planning and performance in PDEs (Mullins, 2003). These results are compared to international research findings, and suggestions are offered for management, policy making, and future research.

Thornton et al., (2012) argue that societies are inter-institutional systems, with each of the institutional orders having their own central logic. In any society, at any given point in time, different 'Leitideen' or 'substances' provide value-orientations and criteria of rationality with complex interdependencies and overlapping domains of jurisdiction (Friedland, 2009). Greenwood et al. (2014) strongly endorse the institutional logics perspective, but take issue with the predominant field-level approach of most current work along these lines. Instead, they encourage the studying of differences between organizations and to 'compare across institutions in order to identify the differences in their archetypal organizational forms'.

While the researcher is convinced that much value lies in such theorizing, he believes that restricting research to the institutional level with PDUs as dependent variable deprives this perspective of its full potential to provide insights into the interrelationship of procurement planning and performance of PDUs as institutions. Especially the literature on institutional complexity has inspired a plethora of studies that focus on coexisting or competing logics in public procurement planning (Greenwood et al., 2011). In fact, it has inspired scholars to such an extent that we currently face a vast and increasingly confusing mound of research on divergent issues and phenomena in public procurement, from differing institutions and settings. Recent elaboration of the institutional theoretical framework has certainly contributed to more clarity; nonetheless, 'institutional logic' has become the new buzzword in institutional research especially in the public procurement field (Thornton et al., 2012). What is however, missing, is an encompassing systematization that would help to accumulate findings and knowledge.

2.3 Procurement Budgeting and Performance of PDUs

Previous literature has showed that procurement planning is the process of determining the procurement funding of an entity, timing and acquisition of funds such that operations are met as required in an efficient manner (Arrowsmith and Hartley, 2002). Public procurement is concerned with how public sector organizations spend taxpayers' money on goods and services (Hall, 2009). Globally, in many developed nations, government organizations across the world tend to spend between 8 per cent and 25 per cent of GDP on goods and services (OECD, 2006). In the UK, public procurement expenditure is approximately £150 billion (Department of Environment, Food, and Rural Affairs, 2007). In Africa, public procurement procedures are poorly executed and this negatively affects realization of increased economic development in the region. In Nigeria for instance, high level of corruption and bureaucratic procedures in the government are some of the key challenges responsible for lack of development of road network infrastructure in the northern parts of the country (Edward, 2009).

Public procurement varies between 5% and 8% of the gross domestic product (GDP) in most industrialized countries (OECD, 2007). In the Middle East and Africa, Uganda inclusive, central government purchases range from 9% to 13%. This indicates that public procurement plays a vital role in a country (Odhiambo, 2003). Public procurement has important economic and political implications, and ensuring that the process is economical and efficient is crucial. This requires in part that the whole procurement process should be well understood by the actors: government, the procuring entities and the business community/suppliers and other stakeholders, including professional associations, academic entities and the general public (Odhiambo, 2003).

In developing countries like Uganda, the public procurement sector is often the largest domestic market. The government has the obligation of providing goods, works and services to meet a variety of citizen needs. The necessity for public procurement law and also clearly defined procurement systems arises from the fact that, unlike the private sector, public procurement is a business within a national and political system, whose pillars of strengths (Edward, 2009).

As part of the efforts to adopt a long term and strategic view of their procurement needs and management, most countries have resorted to using their annual procurement plans as a possible problem solver (Mahmood, 2010). Besides the fiduciary obligation of delivering

public goods and services, public procurement addresses a wide range of objectives. It has been used by governments to achieve socio-economic objectives such as stimulating economic activity; protecting national industries from foreign competition; improving the competitiveness of certain industrial sectors; and remedying national disparities (Bolton, 2006). The objectives of public procurement are achieved through various means, and legal and regulatory rules on conducting public procurement (Arrowsmith, 2010).

Effective public procurement funding is therefore essential for good public services and good governance especially in matters of defence and security. The public sector in the UK spends well over £150 billion a year on the goods and services necessary to deliver public services (Coase, 2007). In Uganda, government spends over One Trillion Uganda Shillings \$280 million a year in the Ministry of Defence and Veterans Affairs (National Budget Abstract 2016/2017). Government must however, apply the highest professional standards when it spends this money on behalf of taxpayers, to ensure it gets a good deal and to provide appropriate and necessary goods and services to the quality required to meet user needs. The procurement process spans a life cycle from identification of the need, through the selection of suppliers, to post-contract award management, including disposal (Bolton, 2006).

According to the PPDA Act (2003), purchases must be economical and efficient. This means that they should be based on market prices and should be able to generate saving. It also means that bad practices such as irresponsible procurement leading to wastage, wear and tear of stocks, over invoicing, unplanned expenditure, shortage of goods when needed, poor quality products and similar factors to be avoided.

The procurement plan must therefore, be integrated into the budgetary processes based on the indicative or approved budget, as stipulated in the PPDA Act (2003). The budget has to be based on realistic cost estimates derived from the market research database which is to be compiled and updated regularly by the procurement unit in line with public procurement guidelines and regulations, as described in the PPDA Act (2003). Costs are one of the factors that are concerned with the customer perspective. The PPDA Act 2003 intends to institutionalize results-based budgeting, and establish a financial management capacity so as to meet regulatory standards and customer needs. Specifically, the UPDF as a PDU needs to develop procurement budgetary plans while operationalizing value-for-money standards as provided for within the PPDA Act 2003.

2.4 Compliance with Procurement Planning Procedures and Performance of PDU

Public procurement involves making sure that regulations of procurement are followed in the public sector. The procurement planning exercise follows steps and various aspects of considerations according to the PPDA Act, 2003. These steps and considerations must be observed in order to ensure that all the stakeholders involved in the procurement exercise obtain fair treatment. The steps and considerations include; planning for the required procurement over a given period, identifying the needs and source of the items to be procured, highlighting specifications/initiation of procurement, determining and estimating the budget, developing specifications, determination of procurement procedure, sourcing (soliciting) offers, evaluation of offers, estimation of post qualification, commencement of contract, contract performance (delivery) and management, record keeping and accountability, payment and post contract performance (PPDA, Act, 2003). Many procurement officials in PDE across Africa have for the past years had limited understanding of their roles, and are usually open to manipulation by management or principal shareholders especially key political leaders. Some are outright incompetent. Yet, PDEs need to play any meaningful role in the ensuring of compliance with public procurement planning as defined in the prevailing public procurement guidelines, laws, policies and regulations. However many simply act as rubber stamps for decisions taken outside the PDU (Kenya, 2011). In this perspective, compliance arises from a dynamic equilibrium between the various powers of the state and understanding what their roles are (Eyaa, 2011).

Studies that have been done reveal that even after enactment of regulations in procurement there are inefficiencies observed in public funds usage in procurement due to inadequate compliance that can be attributed to public procurement (Agaba and Shipman, 2007). The specific objectives of the study are to establish the relationship between compliance with public procurement planning procedures and performance of the PDU at MODVA.

Agaba and Shipman (2007) observed that public procurement represents 18.42% of the world GDP. Consequently, various countries both developed and developing have instituted procurement reforms involving laws and regulations. The major obstacle however, has been inadequate regulatory compliance. Farmer and Weele (2000) confirm that non-compliance problem in public procurement affects not only the third world countries but also countries in the European Union. This position is further supported by Gelderman et al., (2006) who contend that compliance in public procurement is still a major issue.

One of the factors that cause non-compliance with procurement planning is the level of familiarity with the procurement regulations. Eyaa (2011) asserts that during the early days of the inception of public procurement regulations in The Netherlands, many municipalities could not comply to the regulations because they were not familiar with them. Given that the procurement profession is still relatively new in Uganda, with the regulations having come into force in 2003, it is possible that the level of familiarity with the regulations is still low. On the other hand, it is possible that those who are familiar with the regulations know it so well that they know how to beat the loopholes to their advantage. It is worth noting that the ambiguity in the public procurement planning may provide a chance for dubious acts including opaque tendering and discriminate supplier selection which may progress into poor compliance levels. Some theorists have noted that deficient familiarity of the procurement procedure by all the internal stakeholders may affect compliance.

There are six dimensions through which we can judge the level of institutionalization of any structure and its ability to adapt to change, including: autonomy, complexity, coherence, congruence and exclusivity (Arrowsmith, S. (2010). Implementation of organizational activities depends on the relationships between and within organizations. Whereas this study is informed by the institutional theory, one best way to explain this relationships and its effect on implementation of organizational activities is the principal-agency theory which holds that shirking is likely to occur when there is some disagreement between policy makers and the bureaucracy. Civilian political leaders (principals) delegate authority to the bureaucracy (agent) with the expectation that the agent does not move quickly enough to reflect the policy preferences of principal, the committee members could show their displeasure by cutting the funding of the organization. Leaders (the principals), through powers of appointment and the purse are in position to influence bureaucratic outputs. Literature asserts that politicians wield considerable power in affecting bureaucratic outputs via the power of appointment by which they influence the procurement planning process. Cane (2004) insists that the chief executive's power of appointment and the threat of legislative sanctions influence bureaucratic output. Moreover, Cane (2004) asserts that there is a boundary in which agents are allowed to exercise various amounts of discretion (Cane, 2004). The amount of discretion allowed to agents is determined by the importance of a policy-the more important a policy, the lesser the amount of discretion that will be allowed to agents and conversely, the less important a policy to a principal, the more discretion that will be accorded to the agent.

This study attempting to establish these relationships is more necessary for developing application of such relationships and performance with specific concern to MODVA as public procurement unit. Lack of compliance with established public procurement planning procedures as set therein the PPDA Act, 2003 and public procurement guidelines creates opportunities for spending outside acceptable budgets, timeline and generally poor performance of a PDU as an institution. Eyaa (2011) identifies three key components of compliance with procurement planning procedures, including planning for the required procurement, compliance with the public procurement procedure and compliance with procurement methods. Public procurement entities or institutions, which do not comply with public procurement planning procedures as set within the PPDA Act, 2003 experience lower performance. They always do not follow the procurement guidelines and procedures; they spend outside the acceptable budgets and are poor timely performers (Kenya, 2011).

2.5 Summary of the Literature Review

In view of the above scholarly literature review, it was evident that procurement planning had been in practice for a long time in the world, most especially the developed world. It was also evident that whereas public procurement dates back to the early civilizations of Mesopotamia and Greece, it had become not only an important economic tool but also a very essential tool that could be used to influence certain public policy goals or agendas as improve public service delivery and general performance of public institutions. This was evident in OECD's (2007) report that the total expenditure for 24 industrialized nations in 2006 ranged from 29.8 % to 55.9% of GDP, but their work only concentrated on the developed countries.

It was also evident in the above literature that in Africa, procurement planning had been in existence even though there are no documentary proves of how the public procurement planning practices were; this is because governments used to purchase goods from others. Thai, (2005), outlined two broad challenges that are faced by procurement practitioners in Africa: external factors and internal factors. Since the advent of the procurement practices in Uganda, especially public procurement, there have been a number of issues outlined as the main areas of challenges facing PDUs in their practice of procurement. The literature review has tried to evidence the relationship between the different procurement planning practices including needs identification, budgeting and compliance with public procurement planning procedures and, performance of PDUs. With little research done on public procurement

planning in Uganda, this research tried to find the challenges of compliance with procurement planning procedures, how public procurement needs identification and budgeting affect the performance of PDUs in Uganda.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter provides information regarding the methodology that was used in this study. It presents among others the research design, study population, sample size and selection, data collection method and instruments, validity and reliability of instruments, data collection procedure, data analysis and measurement of variables.

3.2 Research design

This study adopted a Cross-Sectional study design. According to Kothari (2004), cross sectional data design is the collection of data mainly using questionnaires or structured interviews to capture quantitative or qualitative data at a single point in time. This involves the researcher comparing two different groups within the same parameters (Carrie, 2007). The cross-sectional study design enables a researcher to closely examine the data within a specific context. Whereas there were other research designs like case study design, longitudinal studies, observational studies and survey research method, the cross sectional survey design was chosen because it is time saving also less costly since a researcher went to the field once. This involved the use of questionnaires as a quantitative approach and interviews as qualitative approaches that were adopted to measure the magnitude of the various constructs and variables that are conceptualized in the study.

3.3 Study Population

3.3.1 Target population

A population refers to an entire group of individuals, events or objects having a common observable characteristic (Mugenda and Mugenda, 2003). The population of the study comprised of about 50 people (staff specifically within the MODVA's PDU). The researcher selected this population because it was at the centre of all issues raised in this study regarding the performance of the PDU and so they were believed to have answers to this research questions. The population included; officials in the PDU, key officials in accounts and finance departments. Sekaran, (2005) also asserts that a target population is a group of individuals, objects or items from which samples are taken for measurement or it is an entire group of persons, or elements that have at least one thing in common. Given the nature and scope of this study, the population provided a representative sample that provided reliable data in respect of the subject under study.

3.3.2 Accessible population

Jensen & Mugenda and Mugenda (2003) define accessible population as the number of potential respondents that the researcher is able to reach in the specified period of time using the available resources without affecting the intended outcome of the research. Given the total target population (50) of this study, the accessible population was also 50

3.4 Determination of the Sample Size

A sample is portion or part of the population of interest. Mugenda and Mugenda, (2003) asserts that sampling is that part of the statistical practice concerned with the selection of individual or observations intended to yield some knowledge about a population of concern, especially for the purposes of statistical inferences. Based on Krejcie and Morgan [1970] table, the sample size of this study was 44 respondents and, of these, 37 were questionnaire participants while 7 were interviewees. However, the study covered 35 respondents through questionnaires and 7 through interviews.

Table 3.1: Study Population and sample size

Category	Target Population	Sample Size	Sampling Strategy Used	Tools to be used
Procurement officials	40	36	Random sampling	Questionnaire/Interview Guide
Accounts/Finance officials	10	08	Purposive selection	Interview guide
Total	50	44	No. Resp. = 44	

Source: *MoD Annual Report (2016); Auditor Generals Report (2016); Sample size Determined using Krejcie and Morgan (1970) table.*

This was justifiable by what Kothari (2004) stated that a representative sample could be 30% of target population.

3.5 Sampling Techniques and Procedure

Sampling is one of the salient components of research. It is the process of selecting a sub-set of cases in order to draw conclusions about the entire population. The study employed probability-based sampling and non-probability sampling techniques.

3.5.1 Probability-based Sampling

Using the simple random sampling technique, the researcher selected respondents from user departments at the MODVAs' PDU as recommended by (Kothari, 2004). These included

Procurement and Logistics Officers from the MODVA headquarters (including procurement officers and user department staff members). By this technique, all members in user departments stood an equal opportunity to be selected and included in the sample size. A sample was therefore, selected using a probabilistic algorithm. These respondents were categorized according to user departments. In probability-based sampling, the first step was to decide on the population of interest, that is, the population the researcher wanted the results about, the second step involved establishing a frame – listing all the units of that population and selecting a sample from the frame using algorithm (Orodho, 2005).

In this study the geographical area (MODVA headquarters) was selected first, the MODVAs' PDU as the dwelling inside this area that was selected and, finally, people mainly working within the PDU at MODVA headquarters were randomly selected. Respondents were categorized according to sections and positions in terms of hierarchy and based on responsibility.

3.5.2 Non-Probability-based Sampling

With non-probability sampling, population elements are selected on the basis of their availability and authority to provide key information on the subject under study (Kothari, 2004). In this case, the researcher employed the purposive selected technique in the case of key respondents especially some key officials from the finance and accounts departments and senior procurement officials (Head of procurement/chairperson and secretary contracts committees). This was because the researcher intentionally wanted to choose the size and content of this sample in order to maximize results of the study. In making the selections, researcher chose not only which people to include in this study, but what times, venues or interactions about the study subject.

Specific to this study, the researcher adopted convenience sampling technique to select the sample primarily on the basis of what the researcher is able to access within the available time frame and resources. This is often a default approach in small-scale pieces of research especially undergraduate or Masters 'dissertations (Bryman, 2008). However, one of the strongest rationales for this method was when the group or phenomenon under study was generally difficult to access but, the researcher was able to establish a sufficient degree of contact or trust with particular participants to conduct a viable research.

3.6 Data Collection Methods

Questionnaire method, interviewing and documentary review analysis were used to collect both primary and secondary data. Self-administered questionnaires and interview methods enabled the researcher to collect primary data while documentary review analysis enabled the researcher to collect secondary data.

3.6.1 Questionnaire Method

The questionnaire was used to collect primary data from lower cadre staff in the procurement department and some key user department. This method was opted because it is a cheaper and quicker way of data collection from a range of respondents in the shortest time possible. According to Mugenda and Mugenda (2003), structured or close ended questions are easier to analyze since they are in an immediate usable form. They are easier to administer as possible answers follow each item. Since this study was time bound this category of questionnaire was useful to the study and helped to ease the task of the researcher.

3.6.2 Interview Guide

Interviews are discussions, usually one-on-one between an interviewer and an individual, meant to gather in-depth information on a specific set of topics (Mugenda and Mugenda, 2003). Interviews can be conducted in person or over the phone. According to Kothari (2004), interviews are often used in mixed method studies to generate confirmatory results. Interview data often gather more in-depth insights on participant attitudes, thoughts, and actions (Kendall, 2008).

An interview guide was used to conduct face to face interviews and enable the collection of primary data from key respondents both from the MODVA PDU. According to Mugenda and Mugenda (2003), face to face interviews provide in-depth data, which is not possible to get using a questionnaire. Brookhart & Durkin (2003) observe that interviewers can take advantage of the interview situation to get further clarification on a response given by the respondent thereby enriching the research findings. Therefore the interview method was key in establishing the relationship between procurement planning and performance of the PDU at MODVA.

3.6.3 Documentary Review/Analysis

Document analysis is a form of qualitative research in which documents are interpreted by the researcher to give voice and meaning around an assessment topic (Brookhart & Durkin, 2003). According to Lai & Waltman (2008), analyzing documents incorporates coding content into themes similar to how focus group or interview transcripts are analyzed. Secondary data was obtained through the use of both published and unpublished data. Kothari, (2004) states that when the researcher utilizes secondary data then he/she has to look into various sources where he is certain to obtain the data. For the researcher to avoid problems associated with collection and analysis of original data, he reviewed relevant documents in order to gather data from previous works, which helped in the compilation of findings and give credibility to the findings. The researcher reviewed reports at the MODVAs' PDU and other relevant reports, journals, newspaper articles, Uganda National Budget abstracts. All this was aimed at easing the researchers work. According to Mugenda and Mugenda, (2003), using this method helps the researcher to avoid duplication of work done by other researchers. These documents were accessed from the PDU at Ministry of Defence and Veteran Affairs, different libraries, online (internet), journals and other researches.

3.7 Data Collection Instruments

The researcher used three instruments; questionnaires, interviews guide and documentary review checklist.

3.7.1 Questionnaires

A questionnaire is a formulated written set of questions to which respondents record their answers, usually within closely defined alternatives. A set of questionnaires was administered to respondents from MODVAs' PDU. The questionnaire was composed of purely structured questions whose variables were measured on a 5-point Likert scale (5 Strongly Agree, 4 Agree, 3 Not Sure, 2 Disagree and 1 Strongly Disagree). The 5-point Likert scale is the most appropriate way to formulate the different questions for measuring different variables. This enabled quantitative data collection and made it possible to collect adequate data and opinions from respondents quickly. Questionnaires were preferred because the target respondents were literate and experienced in responding to written questionnaire. The

researcher chose the questionnaire as an instrument because the study was virtually descriptive and the tool was such an easy method of data collection. Questions in the research questionnaire were developed based on the research objectives and guided by the hypotheses, conceptual framework and literature. The following steps were followed when designing and administering the questionnaire; defining the objectives of the study, defining the target respondents and methods to reach them, designing the questionnaire, pilot testing the questionnaire and administering it.

3.7.2 Interview guide

Mugenda and Mugenda (2003) stated that, an interview schedule is a set of questions that the interviewer asks when interviewing. Open-ended interviews were carried out to supplement the questionnaires. Due to the busy schedules of the workforce at the MODVAs' PDU, purposive selection interviews were conducted with key respondents predominantly to collect information from the key procurement officials in the PDU. Since interviews allow full expression of respondents' opinion, the researcher was able to obtain in-depth information. The interviews were used because they had the advantage of ensuring probing for more information, clarification and capturing facial expression of the interviewees (Amin, 2005). Questions in the interview guide were developed based on the research objectives and guided by the hypotheses, conceptual framework and literature.

3.7.3 Documentary analysis checklist

The documentary review checklist was used to collect secondary data from the various sources that include records and reports from the MODVAs' PDU, Auditor Generals reports, journals and articles among others. This data was analyzed ranging from 2007 to 2016 to establish the procurement planning and performance of the PDU. According to Amin (2005), documents can be helpful in the research design of subsequent primary research and can provide a baseline with which the collected primary data results can be compared to other methods.

3.8 Data sources

3.8.1 Primary source

The study used primary data. This was collected from the sample size under study. The source was used because it could provide first hand and reliable information where information was collected using self-administered questionnaires and interview guides.

3.8.2 Secondary source

Secondary data was obtained through the review of documents that included annual, bi-annual and periodic reports from the PDU, Office of the Auditor General, other research reports, journals, News Papers and others. In the secondary analysis of qualitative data, good documentation cannot be underestimated as it could provide necessary background and much needed context both of which make re-use a more worthwhile and systematic endeavor (Kothari, 2004). Secondary data was obtained through the use of published and unpublished documents (Junker and Pennink, 2010). This was aimed at preventing duplication and augmenting the research findings.

3.9 Validity and Reliability

3.9.1 Validity

Validity refers to the truthfulness of findings or the extent to which the instrument is relevant in measuring what it is supposed to measure (Amin, 2005). It is also the degree to which results obtained from analysis of the data actually represent the phenomenon under study (Mugenda and Mugenda, 2003). In order to ascertain the validity of instrument, Content Validity Index (CVI) of each questionnaire was computed to determine the validity by using the formula:

$$CVI = \frac{\text{Total number of items rated as valid}}{\text{Total number of items on the instrument}} \times 100$$

Validity Pretest Results for Questionnaire

The content validity test was computed using two expert judges namely Judge 1 and 2 and yielded results over and above 0.70. The recommended validity is 0.70(70%), Krejcie and Morgan (1970), therefore given that the values of content validity (Assessment of Procurement Needs = 0.823; Procurement Budgeting = 0.891; Compliance with Procurement Planning Procedures = 0.822 and Performance of PDUs 0.835) for all the variables were above the recommended value 0.70, the instrument was declared valid.

These validity test results were computed using the Content Validity Index (CVI).

Table 3.2: Validity Pretest Results for Questionnaire

Summary Model		Validity Results			Sig.
1	Variables				
	Assessment of Procurement Needs	.823	10		.000
	Procurement Budgeting	.891	10		.000
	Compliance with Procurement Planning Procedures	.822	10		.000
	Performance of PDUs	.835	10		.000
Independent Variable: Procurement Planning Dependent Variable: Performance of PDU					

Source: Primary Data (2018)

Validity Pretest Results for the Interviews Guide

These validity test results were computed using the Content Validity Index (CVI). These are presented in table 3.3 below.

Table 3.3: Validity Pretest Results for Interview Guide

Summary Model		Validity Results			Sig.
1	Variables				
	Assessment of Procurement Needs	.833	8		.000
	Procurement Budgeting	.811	8		.000
	Compliance with Procurement Planning Procedures	.802	8		.000
	Performance of PDUs	.804	8		.000
Independent Variable: Procurement Planning Dependent Variable: Performance of PDU					

Source: Primary Data (2018)

The CVI test in table 3.3 revealed that both the independent and dependent variables had the following validity test results; procurement needs assessment had was 0.833, procurement budgeting had 0.811, compliance with procurement planning procedures had 0.802 and performance of PDUs had 0.804. All these variables had validity test results over and above the standard value of 0.70 (70%). This implies that all items in the interview instruments were valid.

3.9.2 Reliability

According to Mugenda and Mugenda (2003) reliability is the degree to which research instruments yield consistent results of data after repeated trials. In testing reliability errors are

the deviation from true measurements due to the fact that have not been effectively addressed by the researchers. The instrument was pre-tested with a sample of ten (10) respondents from the Ministry of Energy and Mineral Development to help the questionnaires to have same meaning of questions to all the respondents. The researcher computed the information from the field using Statistical Package for Social Science (SPSS) computer software. According to Mugenda and Mugenda (2003), the recommended reliability test should range within 0.70 and above. Based on the Cronbach's Alpha Coefficient test results conducted by the researcher, the scales for all the variables were above the standard value of .70 as seen in table 3.4 below.

Reliability Pretest Results for Questionnaire

These reliability test results were computed using the Cronbach's Alpha Coefficient. These are presented in table 3.3 below.

Table 3.4: Reliability Pretest Results for Questionnaire

Summary Model		Validity Results			Sig.
1	Variables				
	Assessment of Procurement Needs	.889	10		.000
	Procurement Budgeting	.876	10		.000
	Compliance with Procurement Planning Procedures	.854	10		.000
	Performance of PDUs	.866	10		.000
Independent Variable: Procurement Planning Dependent Variable: Performance of PDU					

Source: Primary Data (2018)

The CVI test in table 3.4 revealed that both the independent and dependent variables had the following reliability test results; procurement needs assessment had was 0.889, procurement budgeting had 0.879, compliance with procurement planning procedures had 0.854 and performance of PDUs had 0.866. All these variables had reliability test results over and above the standard value of 0.70 (70%). This implies that all items in the interview instruments were reliable.

Reliability Pretest Results for the Interview Guide

These reliability test results were computed using the Cronbach's Alpha Coefficient. These are presented in table 3.5 below.

Table 3.5: Reliability Pretest Results for the Interview Guide

Summary Model		Validity Results			Sig.
1	Variables				
	Assessment of Procurement Needs	.799	8		.000
	Procurement Budgeting	.798	8		.000
	Compliance with Procurement Planning Procedures	.800	8		.000
	Performance of PDUs	.810	8		.000
Independent Variable: Procurement Planning Dependent Variable: Performance of PDU					

Source: Primary Data (2018)

The CVI test in table 3.5 revealed that both the independent and dependent variables had the following reliability test results; procurement needs assessment had was 0.799, procurement budgeting had 0.798, compliance with procurement planning procedures had 0.800 and performance of PDUs had 0.810. All these variables had reliability test results over and above the standard value of 0.70 (70%). This implies that all items in the interview instruments were reliable.

3.10 Procedure of Data Collection

The researcher obtained a letter of introduction from the Uganda Management Institute (UMI) confirming that the researcher is ready to do research. The letter was used to introduce the researcher to respondents especially, key procurement officials at the MODVA PDU offices. After obtaining authority from Ministry of Defence, the researcher then personally administered the questionnaires in order to help clarify difficult questions, save time and ensure quick response. The researcher then picked the completed questionnaires from the respondents personally.

3.11 Data Analysis

Data analysis is the process of bringing order, structure and meaning to the mass of information collected. Sekaram, (2003) asserts that there are three objectives in data analysis; getting a feel for the data, testing the goodness of the data, and answering the research question. The process involved organizing data in a meaningful pattern; editing, coding and thematic presentations (Mugenda and Mugenda, 2003). Data analysis therefore involved both quantitative and qualitative analysis.

3.11.1 Quantitative data analysis

After gathering data from questionnaire schedules, they were checked adequately for reliability and clarification. The data was analyzed using quantitative techniques, whereby the findings were presented in the form of frequency and percentage distribution tables, descriptive statistics, charts and regression tables. The data collected was entered into a computer and analyzed using Statistical Package for Social Scientists (SPSS). The software packages enabled the researcher to analyze the data into percentages, means and standard deviations.

Regression analyses were computed to give various outputs like the model summary, the ANOVA table, and coefficients results among others. This was used to make interpretations and discussions of the study and upon which conclusions were drawn. The results were presented in form of frequency tables and charts.

3.11.2 Qualitative Data Analysis

The qualitative data gathered was analyzed in the following way. Data from each respondent was read several times to identify common themes that relate to the research questions. Common ideas and patterns that appeared repeatedly in data were identified and coded into themes according to each research question.

The data was continuously manually analyzed throughout the period of the research using the themes and code categories. During this process, a list of key beliefs, opinions, ideas, statements and attitudes expressed for each theme of the interview was made. The statements were coded in the left margins of the interview reports and comments were put on the right side margin and further categorized. Answers from different respondents were compared to establish the most occurring and quite similar responses. The data was summarized in a narrative form and the most important presented in chapter four. Relevant and reviewed literature was also used to triangulate the findings of the study.

3.12 Measurement of variables

3.12.1 Procurement Planning

Procurement planning, which was the independent variable was measured using the CobiT framework. In other words, a five-scale point likert reliability rating system was used ranging from strong agreement represented by 1 to strong disagreement represented by 5 and, these

were held constant. This was done through assessment of responses from the different respondents based on a five-scale point reliability rating scale system (the CobiT framework) as recommended by Mugenda and Mugenda, (2003).

3.12.2 Procurement Performance of MODVAS' PDU

Procurement performance was also measured according to CobiT framework using the five-scale point likert reliability rating system. However, being the dependent variable, it was further measured using the average relative reliability, the weighted average reliability rating (WARR), whereby each indicator of service delivery was assigned a weight ranging from 5 to 1 in ratings of strongly agree, agree, not sure, disagree, and strongly disagree and; very dissatisfied, dissatisfied, uncertain, satisfied and very satisfied as recommended by Mugenda and Mugenda, (2003).

3.13 Ethical Considerations

According to Saunders et al. (2003), ethical considerations in research concerns the dilemmas that arise over the proper way to execute research, more specifically not to create harmful conditions for the subjects of inquiry, humans, in the research process. The researcher therefore ensured respondents' informed consent was obtained through a letter that clearly specified what the research was about, including clearly laid down procedures the participants expected to follow. The researcher also ensured objectivity, integrity, anonymity and confidentiality by withholding the respondent's names.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

In this chapter, analysis and interpretation of findings on procurement planning and performance of PDUs are presented. The findings logically follow the three specific objectives earlier stated in chapter one, which are;

- (i) To examine the relationship between procurement needs assessment and performance of the PDU at the MODVA.
- (ii) To establish the relationship between procurement budgeting and performance of the PDU at the MODVA.
- (iii) To establish the relationship between compliance with procurement planning procedure and performance of the PDU at the MODVA

The findings from the questionnaires, interviews and documentary sources are used to demonstrate the influence of procurement planning variables which are procurement need assessment, procurement budgeting and compliance with procurement planning procedures on performance of PDUs in Uganda. The task is preceded by a discussion of the response rate and background characteristics of the respondents. The information on the sample characteristics of the study respondents emerged from the background section of the research questionnaires. The results are presented using descriptive statistics in form of percentages and frequencies. For each of the research objective, frequencies and percentages are first presented. This is followed by the presentation of quantitative results on regression analysis and correlation analysis as imputed from determining the coefficient of determination for each of the independent variables against the dependent variable. For qualitative results and those from documentary sources, the results are presented under each of the respective specific research objective.

4.2 Response Rate

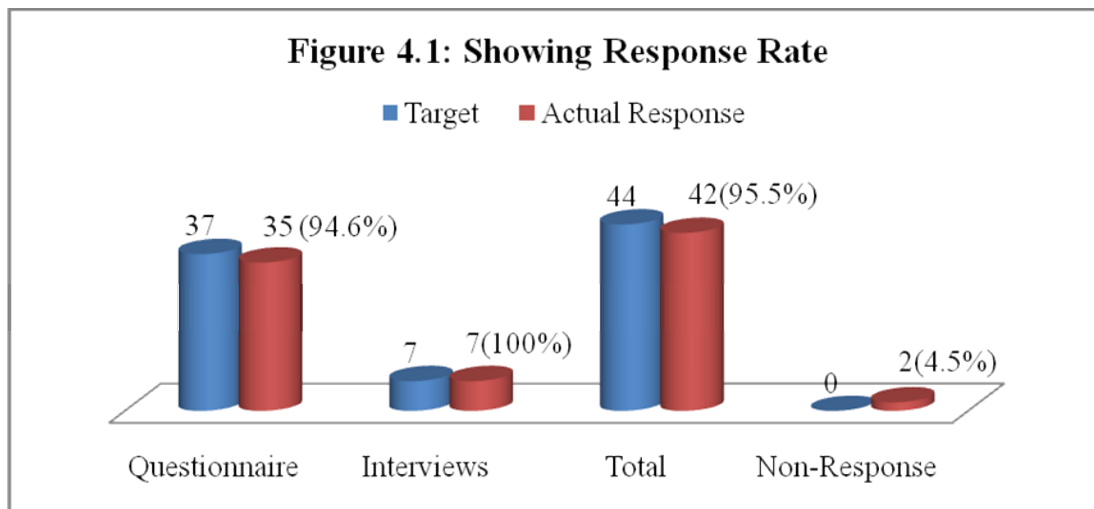
Below is a presentation of tabulated and graphical data according to respondents' response rate.

Table 4.1: Showing Response Rate

Instrument	Target	Actual Response	Response Rate
Questionnaire	37	35	94.6%
Interviews	7	7	100%
Total	44	42	95.5%
Non-Response	0	2	4.5%

Source: Primary Data (2017)

N=35



Source: Primary Data (2017)

Table 4.1 and figure 4.1 above present the response rate from the study. The researcher distributed 37 questionnaires and planned to meet 7 interviewees at MODVA. Out of those, 35 respondents filled and returned the questionnaires. All the targeted 7 interviewees were met and the researcher conducted the interviews with the 7 respondents representing 94.6% response rate for questionnaires and 100% for the interviews. The total response rate was 95.5%. 2 of the respondents did not return the questionnaires hence the none-response rate was 4.5%. According to Sekaran (2003), a response rate above 50% of the target number is adequate. The above response rate was adequate for this study.

4.3 Findings on the Background Characteristics

This part of the chapter covers the distribution of respondents by category, sex, age group, level of education, role in the MODVAs' PDU, and period of service in the PDU and term of employment as showed in table 4.2 below.

Table 4.2: Respondents' Background Characteristics

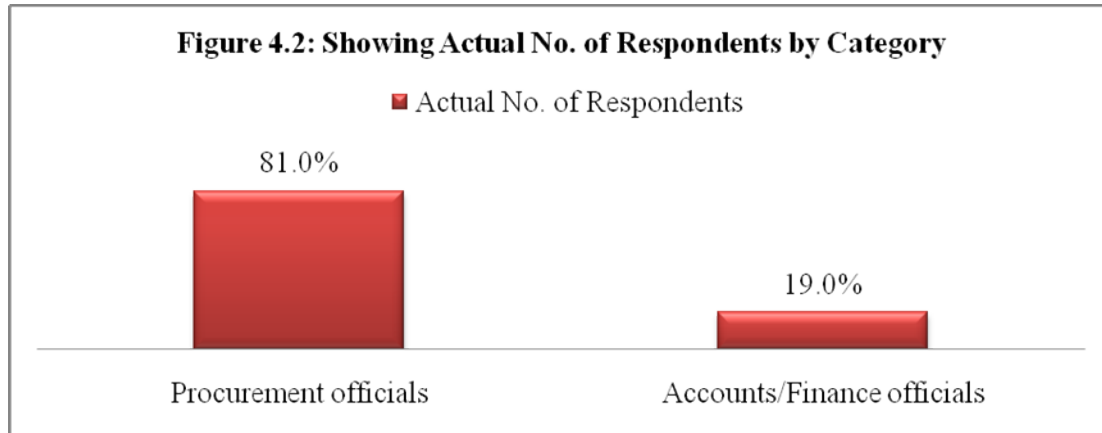
Category	Frequency	Percentage
Respondents Distribution by Category		
Procurement officials	34	90
Accounts/Finance officials	8	10
Total	42	100
Respondents Distribution by Sex		
Male	24	68.6
Female	11	31.4
Total	35	100.0
Respondents Distribution by Age Group		
20 and Below	1	2.9
21-29 Years	13	37.1
30-39 Years	21	60.0
Total	35	100.0
Respondents Distribution by Level of Education		
Diploma	5	14.3
Degree	23	65.7
PGD/Masters/Others	7	20.0
Total	35	100.0
Respondents Distribution by Marital Status		
Single	14	40.0
Married	18	51.4
Others	3	8.6
Total	35	100.0
Respondents Distribution by Period of Service at the MODVA PDU		
Less than 1 Year	2	5.7
1-5 Years	28	80.0
6-10 Years	5	14.3
Total	35	100.0
Respondents Distribution by Term of Employment		
Temporary	8	22.9
Contract	17	48.6
Permanent	10	28.6
Total	35	100.0

Source: Primary Data (2017)

N=35

4.3.1 Distribution of Respondents by Category

Whereas the sample size of this was 44, the turn up number of respondents who actually participated in this study was 42 representing 95.5% total response. These included officials representing 81% from the PDU together with other respondents from accounts and finance office of the Ministry of Defence and Veteran Affairs representing 19% of the total number of respondents as seen in table 4.2 above and figure 4.2 below.



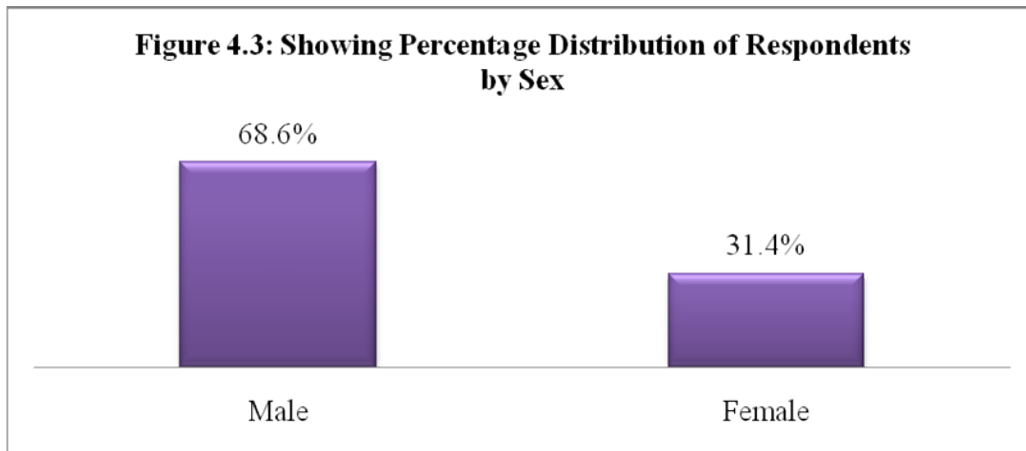
Source: Primary Data (2017)

N=35

From the study, the researcher was however, informed that within the Ministry of Defence itself there is a fully fledged procurement department, which is the PDU.

4.3.1 Distribution of Respondents by Sex

With reference to table 4.2 above, the total number of respondents who participated through research questionnaires was 35. Of these, 24 representing 68.6% were male while 11, representing 31.4% were female (see figure 4.3) below.



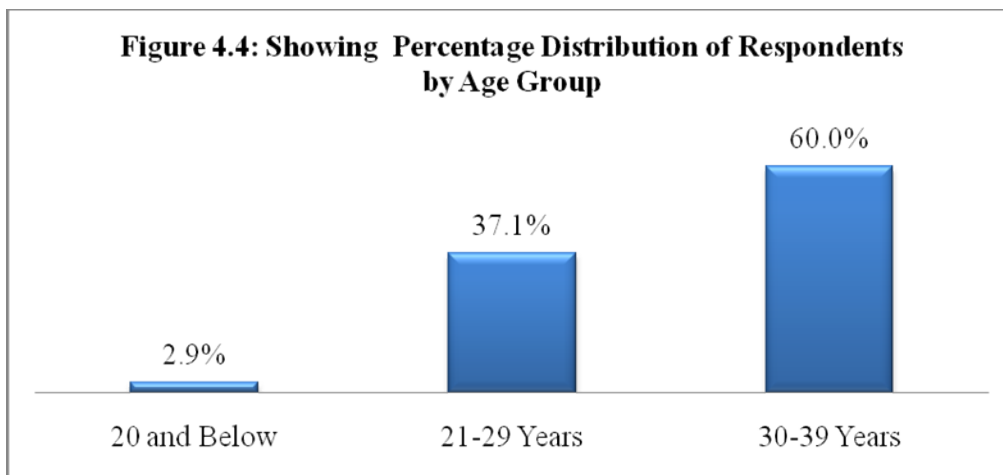
Source: Primary Data (2017)

N=35

The results in table 4.2 figure 4.3 above however, indicate that in this study, there was a gender imbalance in respondents' representation because more male significantly participated than female respondents.

4.3.2 Respondents' Distribution by Age Group

The total number of respondents who participated through research questionnaires was 35. According the results in table 4.2, majority (21) of these, representing 60% were aged between 30-39 years, 13 representing 37.1% were between 21-29 years of age and 1 (2.9%) was in the age of 20 years and below as seen in figure 4.4 below.



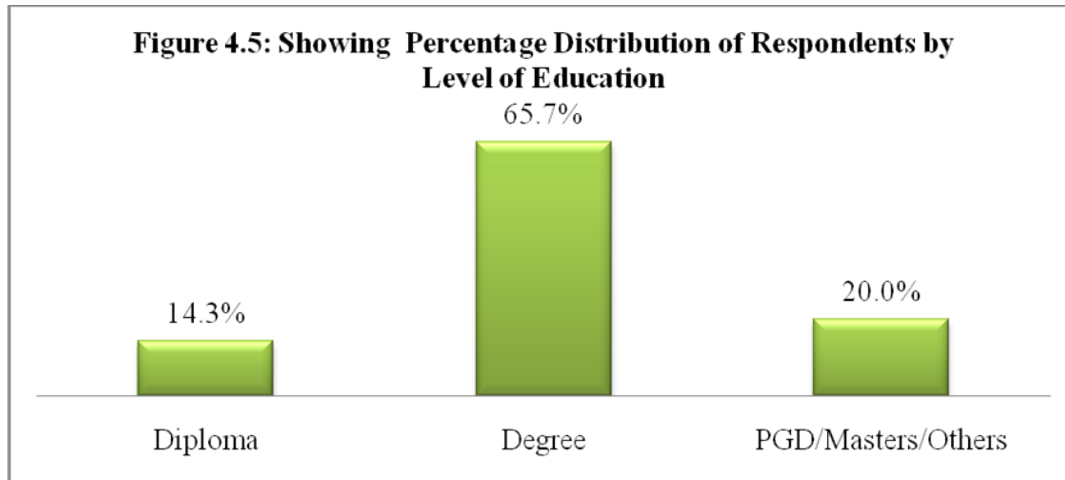
Source: Primary Data (2017)

N=35

The results in table 4.2 and figure 4.4 above show that majority of the participants in this study were mature enough to provide reliable information regarding the subject under study given their age thus, giving an assurance on the reliability of the study findings.

4.3.3 Respondents' Distribution by Level of Education

The researcher was able to collect 35 research questionnaires from respondents as seen with the results in table 4.2 above. Of these respondents, majority (23), representing 65.7% were Bachelors degree graduates; 7, representing 20% had an additional qualification of a Post Graduate Diplomas, Masters Degree or other professional certificate/qualification and; 5 of the respondents representing 14.3% were Diploma graduates as shown in figure 4.5 below.



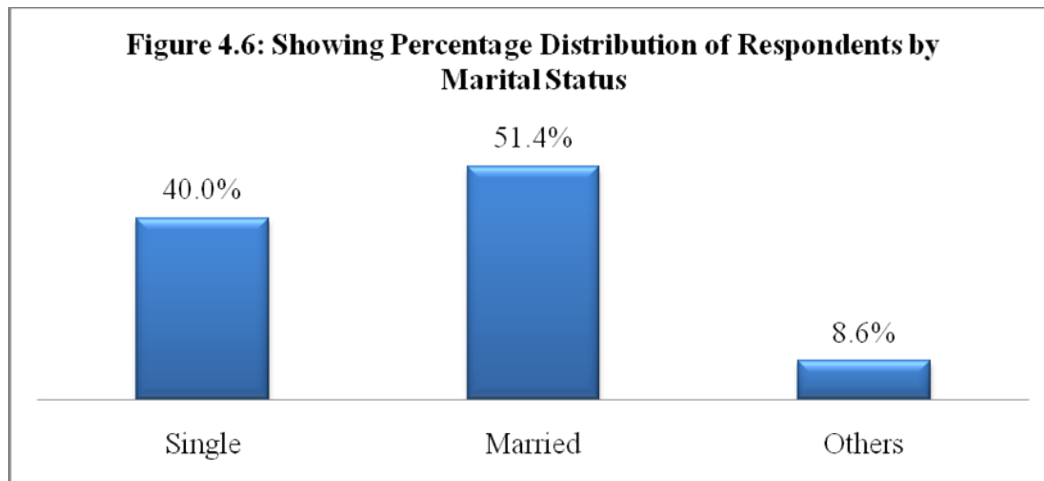
Source: Primary Data (2017)

N=35

As indicated in table 4.2 and figure 4.5 above, all respondents in this study had acceptable level of education. This therefore implies that the MODVAs' PDU had competent staff that could understand the subject under study and provide relevant and reliable information needed for this study.

4.3.4 Respondents' Distribution by Marital Status

With reference to table 4.2 above, the total number of respondents who participated through research questionnaires was 35. Majority (18) of these, representing 51.4% were married; 14, representing 40% were single whilst 3, representing 8.6% were of other marital status (see figure 4.6) below.



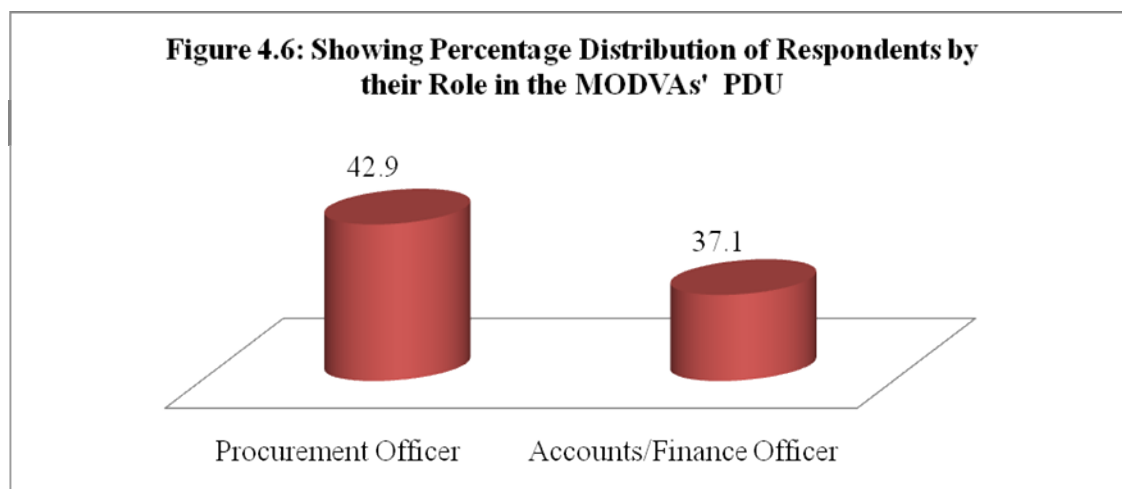
Source: Primary Data (2017)

N=35

The researcher's intent to find out the respondents' marital status was to establish their social and cognitive responsibility. As indicated in the figure (4.6) above, majority (51%) of the respondents in this study were married people who are believed to have social responsibility in life.

4.3.5 Respondents' Distribution by their Role in the MODVAs' PDU

Table 4.2 above shows that of the total number (42) of respondents who participated in this research, majority (34), representing 42.9% were procurement staff within the PDU; 8, representing 37.1% were from accounts/finance office (as shown in see figure 4.7) below.



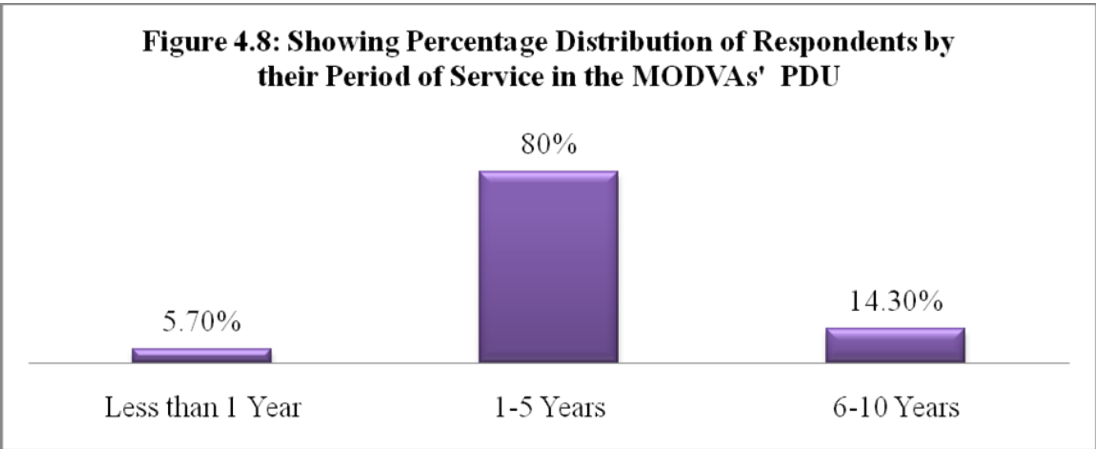
Source: Primary Data (2017)

N=35

With the above distribution of respondents, the study had an equitable representation from the relevant departments as far as the subject of this study was concerned.

4.3.6 Respondents’ Distribution by their Period of Service in the PDU

Table 4.2 above shows that of the total number of (35) respondents who participated through research questionnaires, majority (28) representing 80% had been in service with the PDU for a period ranging between 1-5 years; 5, representing 14.3% had served between 6-10 years whilst 2, representing 5.7% had worked with the PDU for less than 1 year as seen in the figure (4.8) below.



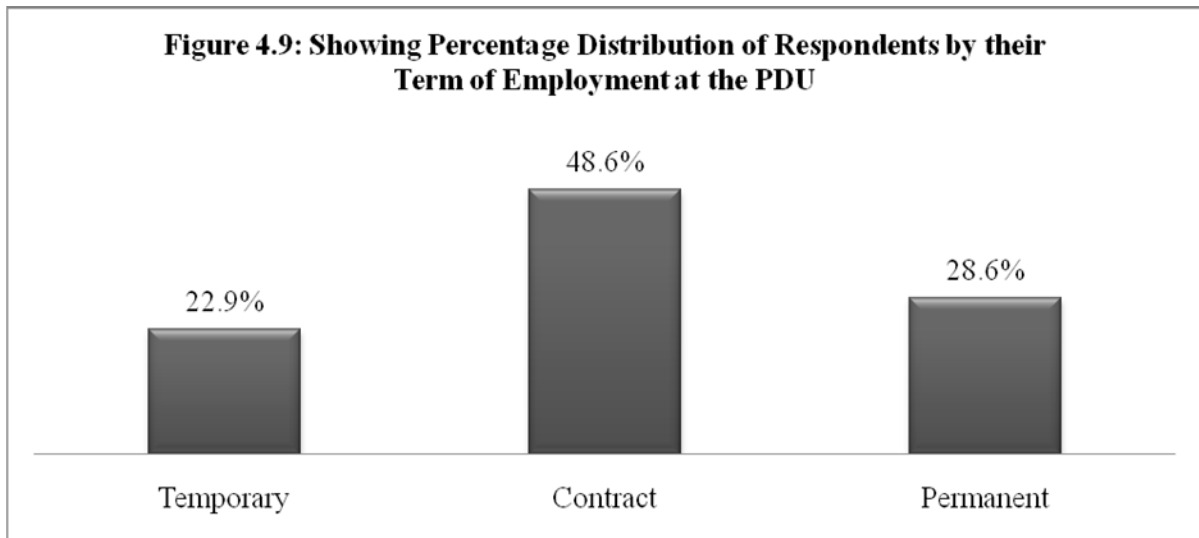
Source: Primary Data (2017)

N=35

With reference to figure (4.8) above, it is clear that the study covered respondents who had enough experience in public procurement and especially with the PDU, which gives assurance that the information provided is reliable and valid for the study.

4.3.7 Respondents’ Distribution by Term of Employment

Table 4.2 above indicate that of the 35 respondents who participated through research questionnaires, majority (17) representing 48.6% were on contract with the PDU; 10, representing 28.6% were permanent employees of the PDU whilst 8, representing 22.9% were staff members of the PDU as seen in the figure (4.9) below.



Source: Primary Data (2017)

N=35

Given the results in figure (4.9) above, majority of the staff in the PDU are on contract while others are temporal. This implies that they are hypothetically most likely to act in accordance and in compliance with the PPDA Act 2003 to secure their position in the PDU.

4.4 Empirical Results on the Relationship between Procurement Planning and Performance of the MODVAs' PDU

In this section, the empirical results for each of the specific research objectives is analyzed, presented and interpreted with an overall goal of demonstrating the influence of procurement planning variables on performance of MODVA PDU. The results from both the staff at the PDU and those in the finance and accounts office are presented in the subsequent sections by objectives covering needs identification, determination of terms of reference (TOR) and specification of goods.

4.4.1 Objective One:

To examine the relationship between procurement needs assessment and performance of the PDU at the MODVA.

In this section, respondents were expected to give their views on the preconceived views about the relationship between procurement needs identification and performance of the MODVA as a PDU. The analysis results have been presented in table 4.3 below.

Table 4.3: Opinion of Respondents on Procurement Needs Identification

Reasons	SA	A	NS	D	SD
Procurement Needs Identification involves all Users Departments	15(43%)	18(51%)	0(0%)	2(6%)	0%
Procurement Needs Assessed upon Budget Approval	17(49%)	6(17%)	8(23%)	2(6%)	2(6%)
Procurement Needs Identification is Based on Demand	13(37%)	19(54%)	3(9%)	0(0%)	0(0%)
Needs assessment is based on the prevailing market environment	9(26%)	18(51%)	5(14%)	0%	3(9%)
Procurement Needs Identification is based on Annual Budget	10(29%)	15(43%)	7(20%)	3(8%)	0(0%)

Source: Primary Data (2017)

From the above table 4.3, it was found that majority of the respondents agreed that procurement needs assessment at MODVA PDU involves all user departments, is assessed upon budget approval, is based on demand, prevailing market environment and annual budget. The general implication in this table is that the higher the frequency and percentage the bigger the number of respondents who either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the preconceived statement regarding the variables under study. (Refer to table 4.3 above for findings).

Table 4.4: Opinion of Respondents on Determination of Terms of Reference (ToRs)

Reasons	SA	A	NS	D	SD
Determination of Terms of Reference is in Compliance with PPDA Act, 2003	9(26%)	18(51%)	5(14%)	3(9%)	0(0%)
Determination of TOR involves all User Departments	17(49%)	15(43%)	3(8%)	0(0%)	0(0%)
Determination of TOR is Transparent	15(43%)	18(51%)	2(6%)	0(0%)	0(0%)
Determination of TOR is not Solely Determined by Procurement Officers	10(29%)	14(40%)	11(31%)	0(0%)	0(0%)
Determination of TOR is an Integral Part in Procurement Planning at the PDU	14(40%)	12(34%)	2(6%)	7(20%)	0(0%)

Source: Primary Data (2017)

Results in table 4.4 above show that majority of the respondents agreed that Determination of Terms of Reference is in Compliance with PPDA Act, 2003; involving all user departments; that it is transparent; but not solely determined by MODVA's PDU procurement officers and; that it is an

integral part in the procurement planning process at the PDU . The general implication in this table is that the higher the frequency and percentage the bigger the number of respondents who either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the preconceived statement regarding the variables under study. (Refer to table 4.4 above for findings).

Table 4.5: Respondents' Opinion on Specification of Goods at MODVAs' PDU

	SA	A	NS	D	SD
Specifications are Developed by Competent Persons	16(45%)	17(49%)	2(6%)	0(0%)	0(0%)
Specifications are Fully Managed by PDU Officers	13(38%)	18(51%)	4(11%)	0(0%)	0(0%)
Specifications are Key in Value for Money Determination	14(40%)	13(37%)	6(17%)	2(6%)	0(0%)
Annual Budget is Important in Specification Development	0(0%)	0(0%)	5(13%)	20(56%)	10(31%)
Specifications are done for Genuine Reasons and in Compliance with PPDA Act, 2003.	19(54%)	8(23%)	6(17%)	2(6%)	0(0%)

Source: Primary Data (2017)

Results in table 4.5 above show that majority of the respondents agreed that specifications are developed by competent persons; fully managed by MODVA's PDU officers; that they are key in value for money determination and that specifications are done for genuine reasons and in compliance with PPDA Act, 2003. It was however, disagreed that the annual budget is not important in specification development at MODVA's PDU. The general implication in this table is that the higher the frequency and percentage the bigger the number of respondents who either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the preconceived statement regarding the variables under study. (Refer to table 4.4 above for findings).

In line with the above descriptive analysis results, a procurement officer from the MODVAs' PDU asserted that;

True, all user departments are involved in the needs identification process because, it is the end users who produce specifications, but, in case the specifications produced are unclear or not detailed, the PDU sends them back for improvements, which sometime leads to delays.

In a bid to find out whether the procurement needs identification was compliant with the PPDA Act 2003, several respondents conformed in an interview. For example, one procurement officer from the procurement department said;

User departments use standard document while compiling such works and, the process is based on demand within the user department and annual budget.

Some respondents however, decried the process as being hectic and prolonged as one respondent noted;

The process of needs identification takes a very long period, which affects the delivery time due to unnecessary delays.

He however, said that;

User departments know what they need/ require of other departments thus, making the process more appropriate.

In that line, key informants from the PDU informed the researcher that;

Procurement needs identification is based on the prevailing market environment.

Broadly commenting about the issue of specification of goods at the MODVAs' PDU in an interview, one procurement officer from the procurement department noted that;

The PDU has got competent staff that is responsible for developing all specification for any procurement including TOR. Therefore, it is true the PDU has got competent procurement staff and it is this staff that develops TOR. Additionally, he informed the researcher that;

The PDU staff manages specifications to ensure that there is adherence to standard for value for money.

These findings are in line with the analysis results presented herein the above 4.16 as the senior procurement official asserted that;

The primary objective of developing and managing specifications by the PDU itself is to ensure that there is value for money. This calls for compliance and adherence to the PPDA guidelines.

In a related response another official from the PDU informed this study that;

The MODVA has a competent team of qualified procurement officers who are charged with the development of specifications for all goods procured at by the PDU. He added that the specifications are done in accordance with the PPDA Act preferably for genuine reasons and within the limits of the annual budgets for every accounting period.

4.4.1.1 Hypothesis Testing One:

There is a significant positive relationship between Procurement Needs Identification and Performance of MODVA's PDU.

The hypothesis was verified using the Pearson correlation coefficient and the results of the hypothesis are given below.

Table 4.6: Correlation Matrix for Procurement Needs Identification and Performance of MODVAs' PDU

Correlations			
		Procurement Needs Identification	Performance of MODVA's PDU
Procurement Needs Identification	Pearson Correlation	1	.206**
	Sig. (2-tailed)		.000
	N	35	35
Performance of MODVA's PDU	Pearson Correlation	.206**	1
	Sig. (2-tailed)	.000	
	N	35	35
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Primary Data (2017)

The results show that the correlation coefficient is 0.206(**) at significance level 0.000. This implies that the performance of MODVA's PDU is significantly attributed to procurement needs identification access. Therefore, according to the results, there is a positive significant relationship between procurement needs identification and performance of MODVA's PDU. Based on these results, the alternative hypothesis that was earlier postulated was upheld.

Table 4.7: Regression analysis for Procurement Needs Identification and Performance of the MODVAs' PDU

Model Summary				
Model	R	R²	Adjusted R²	Std. Error of the Estimate
1	.704 ^a	.695	.469	.673
a. Predictors: (Constant), Procurement Needs Identification				

Source: Primary Data (2017)

From the regression analysis result in table 4.7 above 69.5% variations in the performance of MODVA PDU are attributed to procurement needs identification. This table 4.5 provides the R and R² value. The R value is 0.704, which represents the strong correlation and therefore, indicates a high degree of correlation. The R² value indicates how much of the dependent variable (performance of MODVA's PDU) is attributed to the independent variable (procurement needs identification). The standard error of estimate is .673 and the adjusted R square value is .695. This value therefore, implies that procurement needs identification positively predicts the performance of PDUs in Uganda. Based on these results of this regression analysis, performance of MODVA's PDU is dependent on procurement needs identification by 69.5%.

4.4.2 Objective Two:

To establish the relationship between procurement budgeting and performance of the PDU at the MODVA

The items on the procurement budgeting were derived from the second specific research objective. Question items measuring respondents' opinions on the variables were asked. The results of their opinions are presented in table 4.6 below

Table 4.8: Respondents' Opinion on Cost Estimation at the MODVAs' PDU

	SA	A	NS	D	SD
Cost Estimation is Dependent on Prevailing Market	25(71%)	7(20%)	3(9%)	0(0%)	0(0%)
Cost Estimation is Dependent on Market Database	12(34%)	17(49%)	0(0%)	6(17%)	0(0%)
Cost Estimation are Conducted after Annual Budget	4(11%)	15(43%)	10(29%)	6(17%)	0(0%)
Cost Estimation process is Managed by PDU officers	4(10%)	18(51%)	2(5%)	6(18%)	5(16%)
Cost Estimation process is in Accordance with PPDA Act 2003	13(37%)	5(14%)	6(17%)	8(23%)	3(9%)

Source: Primary Data (2017)

From the above table 4.8, it was found that majority of the respondents agreed that procurement cost estimation at MODVA PDU is dependent on the prevailing market, market database, annual budget and is managed by MODVA's PDU officers in accordance with the PPDA Act 2003. The general implication in this table is that the higher the frequency and percentage the bigger the number of respondents who either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the preconceived statement regarding the variables under study. (Refer to table 4.8 above for findings).

In line with the above descriptive analysis results, a procurement officer from the MODVAs' PDU asserted that;

It is true, market prices dictate the cost estimation done by the PDU and in reference to the available database. He also noted that the annual budget plays a very important part in cost estimation because it is the basis for the PDU's acceptable spending as required by the PPDA Act 2003.

These responses were found to be in agreement with the questionnaire responses presented in table 4.8 above and table 4.9 below. In another interview, one another respondent from accounts/finance department said that;

The process of cost estimation at the PDU is managed by procurement officers at the PDU.

Table 4.9: Respondents' Opinion on Market Intelligence at the MODVAs' PDU

	SA	A	NS	D	SD
Market environment determines procurement planning	11(32%)	12(31%)	2(6%)	6(17%)	5(14%)
Works, goods and services within local market are limited	12(31%)	17(51%)	4(11%)	2(7%)	0(0%)
Market intelligence is conducted by competent PDU officers	10(29%)	12(31%)	8(26%)	2(6%)	3(8%)
Market intelligence is in accordance with PPDA Act 2003	14(40%)	8(23%)	6(17%)	4(11%)	3(9%)
There is transparency in market intelligence process	10(29%)	15(43%)	0(0%)	7(19%)	3(9%)

Source: Primary Data (2017)

From the above table 4.9, it was found that majority of the respondents agreed that the market environment determines procurement planning at MODVA's PDU; works, goods and services within the local market are limited; market intelligence is conducted by competent PDU officers; in accordance with the PPDA Act 2003 and there is transparency in the process. The general implication in this table is that the higher the frequency and percentage the bigger the number of respondents who either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the preconceived statement regarding the variables under study. (Refer to table 4.9 above for findings).

In line with the above descriptive analysis results, one procurement official from the MODVAs' procurement department said;

Yes, all procurements are determined by the prevailing market environment however, many times, we find a challenge with our local market because it does not have most of the goods and services that the PDU needs to procure, yet, as a PDU, we have to adhere to the requirements of the PPDA Act, 2003.

On the issue of whether the market intelligence is conducted by PDU officers and in compliance with the PPDA Act, all interviewees informed this study that, MODVAs' as a PDU has its own staff responsible for market intelligence and complies with the PPDA Act, 2003. For instance, one respondent from the procurement department had this to say;

As a PDU, we handle our procurement process, market intelligence is one of our key activities and is transparently conducted and managed by our competent team of staff as required by the public procurement laws, policies, regulations and guidelines.

Table 4.10: Respondents’ Opinion on Procurement Budget and Work Planning at the MODVAs’ PDU

	SA	A	NS	D	SD
Procurement budgeting and planning is influenced by market environment	17(49%)	9(26%)	6(17%)	3(8%)	0(0%)
Procurement activities planning is dependent on annual budget	14(40%)	10(29%)	8(23%)	3(8%)	0(0%)
Annual budget plays an important role in planning	18(51%)	15(43%)	2(6%)	0(0%)	0(0%)
Procurement budgeting and planning is managed in accordance with PPDA Act 2003	21(60%)	14(40%)	0(0%)	0(0%)	0(0%)
Procurement budgeting and planning is conducted by competent PDU officers	5(14%)	28(80%)	0(0%)	2(6%)	0(0%)

Source: Primary Data (2017)

From the above table 4.10, it was found that majority of the respondents agreed that procurement budgeting and planning is influenced by market environment; all procurement activities planning is dependent on annual budget and; that this plays an important role in planning; it was also agreed that procurement budgeting and planning is managed in accordance with PPDA Act 2003 conducted by competent PDU officers. The general implication in this table is that the higher the frequency and percentage the bigger the number of respondents who either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the preconceived statement regarding the variables under study. (Refer to table 4.10 above for findings).

From the interviews, various respondents had more or less identical views. They all seemed to be in agreement with their counterparts who participated in this study through structured questionnaires. Taking the example of one official from the PDU, budgeting and performance are a complement of each other. This female respondent from the finance department precisely noted that;

Budgeting and performance complement each other.

Additionally, a male respondent from the MODVA procurement department said;

Budgeting and performance have got a very good relationship especially in procurement irrespective of whether public or private because, procurement works towards the budgeting and performance accordingly.

It was however, noted that there was a weakness in the two variables, which one of the respondents from the procurement department decried noting that;

Whereas it can be a good relationship it needed improvement to expatiate the process.

Even one respondent from the accounts/finance department explained that;

Good budget management helps in improving performance because it leads to timely deliveries given that the procurement process is done within the stipulated schedules and cost estimations.

4.4.2.1 Hypothesis Testing Two:

There is a significant relationship between Procurement Budgeting and Performance of MODVA's PDU.

The hypothesis was verified using the Pearson Correlation coefficient and the results of the hypothesis test results are presented in table 4.11 below.

Table 4.11: Correlation Matrix for Procurement Budgeting and Performance of MODVA's PDU

Correlations			
		Procurement Budgeting	Performance of MODVA's PDU
Procurement Budgeting	Pearson Correlation	1	.262*
	Sig. (2-tailed)		.000
	N	35	35
Performance of MODVA's PDU	Pearson Correlation	.262*	1
	Sig. (2-tailed)	.000	
	N	35	35
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Primary Data (2017)

The results of the correlation analysis show that the correlation coefficient is 0.262(*) and its significance level is 0.000. This implies that the performance of MODVA's PDU is attributed to procurement budgeting. This therefore means that there is a positive significant relationship between procurement budgeting variables and performance of PDUs in Uganda.

According to these results, procurement budgeting which is explained by cost estimation, market intelligence and budget and works planning influence the performance of MODVA's PDU in terms of its compliance in accordance with the PPDA Act 2003, spending within acceptable budget and delivery time. Therefore, the alternative hypothesis that was earlier postulated is upheld.

Table 4.12: Regression analysis for Procurement Budgeting and Performance of MODVA's PDU

Model	R	Model Summary		
		R ²	Adjusted R ²	Std. Error of the Estimate
1	.744 ^a	.716	.700	.7041
a. Predictors: (Constant), Procurement Budgeting				

Source: Primary Data (2017)

Table 4.12 above provides the R and R² value. The R value is 0.744, which represents the simple correlation and, therefore indicates a moderate degree of correlation. The R² value .716 indicates how much of the dependent variable (entrepreneurship skills) can be explained by the independent variable (business performance). The standard error of the estimate is .7142 and adjusted R square value of .716 implies that 71.6% variances in the performance of MODVA's PDU are attributed to procurement budgeting. In other words, MODVA's PDU is significantly dependent on procurement budgeting by 71.6%.

4.4.3 Objective Three:

To establish the relationship between compliance with procurement planning procedure and performance of the PDU at the MODVA

Items on planning for required procurement at the MODVA's PDU were derived the third objective of the study. They were scaled using the five-point Likert scale. The results of the findings on respondents' opinions are presented in table 4.13 below.

Table 4.13: Respondents' Opinion on Planning for Required Procurement at the MODVAs' PDU

	SA	A	NS	D	SD
All procurements are done in an ethical manner	8(23%)	20(60%)	3(6%)	4(11%)	0(0%)
There are weaknesses in the procurement cycle	12(35%)	18(51%)	5(14%)	0(0%)	0(0%)
Procurement officers are trained and sensitized on PPDA Act 2003	15(43%)	7(20%)	5(14%)	8(23%)	0(0%)
Procurement officers participate in the bidding process	18(52%)	8(22%)	9(26%)	0(0%)	0(0%)
The PDU comply with the public procurement procedure	23(66%)	8(23%)	3(6%)	1(5%)	0(0%)

Source: Primary Data (2017)

Results in table 4.13 above imply that majority of the respondents agreed that all procurements are done in an ethical manner; that there are weaknesses in the procurement cycle; that procurement officers are trained and sensitized on PPDA Act 2003; Procurement officers participate in the bidding process and; that MODVA as a PDU complies with the public procurement procedure. The implication of the results in this table is that the higher the percentage the bigger the of respondents that either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the question statement regarding the aspect under study.

In supplement of the above descriptive analysis results, findings from interviews were also in line with structured questionnaire results on planning for required procurements at the PDU. For example, one of the key informants, a senior procurement from the procurement said that; *For any procurement, consultations are always done to ensure effectiveness and efficiency and timely delivery as required by the PPDA Act, 2003.*

Another respondent from the finance department added that; *Procurement officers are well trained and actively participate in the bidding process and before any procurement is commenced the team makes sure that it is reflecting on the procurement plan for the required procurement.*

As regards the PDU compliance with the public procurement procedure, one respondent had this to say;

To a greater extent, procurement planning cannot be done outside the provision of the PPDA Act, 2003.

Table 4.14: Respondents Opinions on MODVA' PDU Compliance with Procurement Planning Procedure

	SA	A	NS	D	SD
Planning is conducted for required works, goods or services	10(29%)	20(57%)	3(9%)	2(5%)	0(0%)
All procurement planned are based on needs identified	9(26%)	24(69%)	0(0%)	2(5%)	0(0%)
Planning process is conducted in accordance with PPDA Act 2003	13(37%)	22(63%)	0(0%)	0(0%)	0(0%)
Procurement plans are approved as required by PPDA Act 2003	18(51%)	14(40%)	3(9%)	0(0%)	0(0%)
Procurements are conducted as planned	9(26%)	26(74%)	0(0%)	0(0%)	0(0%)

Source: Primary Data (2017)

Results in table 4.14 above imply that majority of the respondents agreed that procurement planning is conducted for required works, goods or services; that all procurement planned are based on needs identified; that the procurement planning process is conducted in accordance with PPDA Act 2003; that all procurement plans are approved as required by PPDA Act 2003 and; procurements are conducted as planned. The implication of the results in this table is that the higher the percentage the bigger the of respondents that either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the question statement regarding the aspect under study.

With reference to the interview responses, it was found that the MODVAs' PDU was in compliance with the public procurement planning procedures. For example, one key respondent from the procurement department said;

All procurement plans at the PDU approved as required by the PPDA Act 2003.

This was in line with another procurement officer from the procurement department who reported that;

Because the MODVA is government entity, it always allows transparency and value for money to reign in whatever steps and processes including procurement planning, which is conducted in accordance with the PPDA Act.

Table 4.15: Respondents' Opinion on MODVA' PDU Compliance with Procurement Planning Methods

	SA	A	NS	D	SD
The PDU applies appropriate procurement methods	20(57%)	15(43%)	0(0%)	0(0%)	0(0%)
The PDU uses standard bidding documents from PPDA	21(60%)	12(34%)	2(6%)	0(0%)	0(0%)
Procurement officers and contract committee members make informed decisions	24(69%)	7(20%)	4(11%)	0(0%)	0(0%)
Procurement opportunities are advertized using appropriate medium	16(46%)	15(43%)	0(0%)	4(11%)	0(0%)
Bid evaluation is conducted by competent persons	22(63%)	11(31%)	2(6%)	0(0%)	0(0%)

Source: Primary data (2017)

Results in table 4.15 above show that majority of the respondents agreed that MODVA's PDU applies appropriate procurement methods; uses standard bidding documents from PPDA; that procurement officers and contract committee members make informed decisions; that procurement opportunities are advertized using appropriate medium and; that Bid evaluation is conducted by competent persons. The general implication in the results in this table is that the higher the percentage the bigger the of respondents that either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the question statement regarding the aspect under study.

Some of the responses from interviews were in line with the descriptive analysis results. For example some key respondents from the procurement department said;

In the procurement planning process, many issues are considered when choosing a procurement method but key among them is the value estimate for the procurement or the urgency of the need.

Another respondent from the finance/accounts department added that;

The contracts committee decides which procurement method to use for a particular procurement.

Based on these responses, it suffices to note that the PDU applies the most appropriate procurement methods. Furthermore, it was also reported by respondents that there is a standard bidding document at the PDU provided by the PPDA as one respondent from the procurement department said;

As a PDU, we have a standard bidding document from the PPDA that we use in all procurement.

4.4.3 Hypothesis Testing Three:

H₃: There is a significant positive relationship between Compliance with Procurement Planning Procedure and Performance of MODVA's PDU

The hypothesis was verified using the Pearson Correlation coefficient and the results of the hypothesis test results are presented in table 4.16 below.

Table 4.16: Correlation Matrix for Compliance with Procurement Planning Procedure and Performance of MODVA's PDU

Correlations			
		Compliance with Procurement Planning Procedures	Performance of MODVA's PDU
Compliance with Procurement Planning Procedures	Pearson Correlation	1	.265**
	Sig. (2-tailed)		.000
	N	35	35
Performance of MODVA's PDU	Pearson Correlation	.265**	1
	Sig. (2-tailed)	.000	
	N	35	35

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data (2017)

The above analysis results show that the correlation coefficient is 0.265(**) and its significance level is 0.000. This means that MODVA's PDU's compliance with public procurement planning procedures influences the performance of the PDU. The implication here is that there is a positive significant relationship between compliance with public procurement planning procedures and performance of PDUs in Uganda. This makes the alternative hypothesis that was earlier postulated upheld.

Table 4.17: Regression analysis for Compliance with Procurement Planning Procedure and Performance of MODVA's PDU

Model Summary				
Model	R	R ²	Adjusted R ²	Std. Error of the Estimate
1	.703 ^a	.709	.707	.654

a. Predictors: (Constant), Compliance with Procurement Planning Procedures

Source: Primary Data (2017)

Regression analysis results in table 4.17 show that 70.6% variances in performance of MODVA's PDU are attributed to the PDU's compliance with public procurement planning procedures. This table (4.17) provides the R and R² value. The R value is 0.703, which represents the moderate correlation indicating a moderate degree of correlation. The R² value .709 indicates how much of the dependent variable (performance of MODVA's PDU)) can be explained by the independent variable (compliance with public procurement planning procedures). The standard error of the estimate is .654 and adjusted R square value of .707 implies that MODVA's PDU compliance with procurement planning procedures predicts the performance of the PDU. In other words, the performance of Uganda's PDUs is dependent on their compliance with public procurement planning procedures by 70.9%.

4.3.4 Procurement Performance of the MODVAs' PDU

This section presents respondents' opinion on the performance of MODVA's PDU. The findings are presented table 4.18 below.

Table 4.18: Showing Respondents' opinion on the Performance of MODVA's PDU

	SA	A	NS	D	SD
Improvement in Quality of goods, services and works procurement	22(62%)	11(31.4%)	0(0%)	0(0%)	0(0%)
Improved Procurement Accountability	15(42.9)	17(48.6%)	3(8.6%)	0(0%)	0(0%)
Improvement in overall Value for Money	14(40%)	17(48.6%)	4(11.4%)	0(0%)	0(0%)
Increased Efficiency in Procurement	20(57%)	15(42.9%)	0(0%)	0(0%)	0(0%)
Increased open Competition among the service providers	25(71.4%)	8(22.9%)	2(5.7%)	0(0%)	0(0%)

Source: Primary Data (2017)

Results in table 4.18 above show that majority of the respondents agreed that there are improvement in Quality of goods, services and works procurement; procurement accountability; overall Value for Money; increased efficiency in procurement and; open competition among the service providers. The general implication in the results in this table is that the higher the percentage the bigger the of respondents that either strongly agreed, agreed, disagreed, strongly disagreed or were not sure about the question statement regarding the aspect under study.

4.3.4.1 Spearman's Rank Correlation Coefficient

To quantify the strength of the relationship between the variables, (procurement planning and performance of the MODVAs' PDU), the researcher used spearman's coefficient of correlation. The researcher used the spearman's coefficient of correlation (p) to study the correlation between the study variables and the findings were as in the table below.

Table 4.19: Correlation Coefficient of the Model

	Procurement of MODVA's PDU	Needs Assessment	Budgeting	Compliance with Procedures
Procurement of MODVA's PDU		.268	.195	.130
Sig. (2-tailed)	1	.060	.174	.927
Needs assessment			.183	.478
Sig.(2-tailed)		1	.205	.020
Budgeting				.272
Sig. (2-tailed)			1	.056
Compliance				
Sig. (2-tailed)				1

Source: Primary Data (2017)

There was a positive correlation between performance of the MODVAs' PDU and procurement needs assessment with a correlation figure of 0.268, it was also clear that there was a positive correlation between the performance of the MODVAs' PDU and budgeting as shown by a correlation figure of 0.195 and, as well, the analysis results indicate that there was a positive correlation between the MODVAs' PDU performance and compliance with procurement planning procedures with a correlation figure of 0.130. This shows that there was positive correlation between procurement needs assessment, budgeting and compliance with procurement planning procedures and, the performance of MODVAs' PDU.

4.3.4.2 Coefficient of Determination

The coefficient of determination explains the extent to which changes in the dependent variable (performance of MODVAS' PDU) can be explained by the change in the independent variables or the percentage of variation in the dependent variable (performance) that is explained by all the three independent variables (procurement needs assessment, budgeting and compliance with procurement planning procedures).

Table 4.20: Coefficient of Determination

Model	R	R²	Adjusted R²	Std. Error of the Estimate
1	.708 (a)	.875	.839	.633

Source: Primary (2017)

The model's three independent variables (procurement needs assessment, budgeting and compliance with procurement planning procedures) that were studied explain only 87.5% of the MODVAs' PDU performance as represented by the R^2 . This therefore means that the three independent variables contribute about 87.5% to the performance of the MODVAs' PDU while other factors not studied in this research contribute 12.5% of the performance of the PDU. Therefore, further research should be conducted to investigate the other factors (12.5%) that affect performance of the MODVAs' PDU.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter is synthesis of earlier discussion, reviews and study findings. It brings together the research objectives, questions, hypotheses and findings of the study so as to come up with conclusions. The discussion is guided by specific objectives, hypotheses of the study and backed by the related literature. However, the chapter is presented in five different sections that is, summary, discussions, conclusion, recommendations and suggestions for further research.

5.2 Summary

The study was conducted in Uganda at the MODVAs' PDU to investigate and establish the relationship between procurement needs assessment, budgeting, compliance with procurement planning procedures and spending within acceptable budgets, timely delivery and compliance with the PPDA Act 2003. The specific objectives of this study were; to examine the relationship between procurement needs assessment and performance of the MODVAs' PDU; establish the relationship between procurement budgeting and performance of the MODVAs' PDU and; establish the relationship between compliance with procurement planning procedure and performance of the MODVAs' PDU in Uganda.

The researcher used descriptive statistics where frequencies and percentage of responses were obtained. The measure of dispersion such as mean and standard deviation were also used where the researcher obtained mean responses and standard deviations to indicate how the response varies from the mean.

On the relationship between procurement needs assessment and performance of the MODVAs' PDU, the findings were that there was a significant positive relationship between the two variables within the PDU. This was due to the findings that indicated that procurement needs identification, determination of TORs and specification of goods were significantly related with delivery time, spending within acceptable budgets and compliance

with the PPDA Act 2003. Whereas the data analysis results indicated that there is compliance with the procurement planning procedures especially with the PPDA Act, 2003 in most of the procurement planning variables, it was also indicated by some respondents that the performance of the MODVAs' PDU is lacking to some extent. For example, the study found that the procurement planning process was too long coupled with incidences where determination of TORs and specifications of goods were not solely determined by the PDU officers.

However, generally, the procurement planning process/procedure and methods adopted by the MODVAs' PDU were in accordance with the PPDA Act, 2003. This was truly indicated by the respondents in their response to the predetermined statements that sought to establish respondents' views about the entire process of procurement planning at the PDU.

The study findings also indicated that, compliance with the public procurement procedures has a significant positive relationship with delivery time and spending within acceptable budgets at the PDU. This was because compliance with the PPDA Act comes with its own challenges, for example, PDUs faces the following challenges in complying with the procurement procedures, high costs of public procurement works, goods and services, new suppliers shy away leading to lack of innovation, the state corporations experience tendencies of unethical procurement practices and that in the procurement system there is no transparency in the procurement process.

Concerning the effects of procurement budgeting on performance of the MODVA'PDU, the findings showed that there is improvement in acceptable budgetary spending and delivery time, quality of products and services; there is also improved relationship with suppliers and, compliance to the PPDA Act 2003. The findings indicated that when the procurement procedures are complied to, they lead to timely delivery and acceptable budget spending within the PDU.

5.3 Discussion

5.3.1 Procurement Needs Assessment

The first objective of this study was to establish the relationship between procurement needs assessment and performance of MODVAs' PDU. The results revealed that 69.5% of the respondents indicated that there is a significant positive relationship between procurement

needs assessment and performance of MODVAs' PDU. This is in line with Rotich (2011) who assert that public procurement needs assessment is a key element to the overall efficiency of public sector procurement performance because it can contribute to a better allocation of resources and improved performance of PDUs in the public sector. In a similar study, Mullins (2003) found that procurement needs assessment facilitates an efficient and effective service delivery in PDUs asserting that its contribution to performance of PDEs can be both at institutional and departmental procurement levels. Mullins study supports the above findings in a sense that his study also revealed a significant positive relationship between procurement needs assessment as a variable of public procurement planning and performance of PDEs.

In regard to above results, it suffices to note that procurement needs identification, which involves all users departments and is assessed upon budget approvals, based on demand and prevailing market environment significantly have a positive relationship with performance of the MODVAs' PDU. From the regression model, a unit increase in any of the procurement assessment variables above will lead to a 0.695 increases in procurement performance at the MODVAs' PDU. This implies that procurement needs assessment can greatly affect variations in procurement performance at the MODVAs' PDU. Basheka, (2008) in his findings concluded that planning is a process that consists of many steps and the bottom line is that planning is not concerned with future decisions but rather with the future impact of decisions made today. The results further revealed that the departments prepared annual procurement plans and that the procurement plans were prepared and the goals set participatory. Procurement needs assessment in the planning process therefore influences procurement performance in the sense that it's provides focused and efficient utilization of available resources, helps in improving on delivery time. In that regard, with adequate provision of funds due to planned and assessed procurement needs, performance is assured.

5.3.2 Procurement Budgeting

Based on the above results it was confirmed that MODVAs' PDU budgeting and planning are in compliance with the PPDA Act 2003 and are significantly responsible for the PDU's spending and timely delivery performance. From the regression model, a unit increase in Resource allocation will lead to a 0.172 increases in procurement performance at the MODVAs' PDU which implies that budgeting and resource planning accounts for 17.2 % of variations in procurement performance of the PDU. It therefore, suffices to note that that

despite the fact that the PDU complies with the prevailing public procurement planning procedures and methods required, this could not only affect its compliance with the law, but also lead to unwanted delays in delivery time and quality of goods/ works and services. In addition, it was also established that while market intelligence is done based on available market data base, some of the goods and services are limited in the local market, a thing that was found to have a significant effect on the delivery time.

5.3.3 Compliance with Procurement Planning Procedures

This study found out that the procurement planning procedures and method used by the MODVAs' PDU were in compliance with the PPDA Act, 2003. For example, the study established that all procurement plans at the PDU are meant for the required goods, works or services and was in compliance with public procurement procedures and methods. From a compliance view, Weisbach & Plesko, (2007) argue that traditional audits consume the government resource, because all measures intended to enforce compliance for improved performance indicators need careful specification and monitoring (both at PDU and individual levels), which issues are not unique to Uganda and because other countries face similar pressures and uncertainty. The results are in line with Farmer and Weele (2000) who confirm that non-compliance problem in public procurement affects not only the third world countries but also countries in the European Union. This position is further supported by Gelderman et al., (2006) who contend that compliance in public procurement is still a major issue. According to Eyaa (2011), one of the factors that cause non-compliance with procurement planning is the level of familiarity with the procurement regulations.

5.4 Conclusions

With reference to the study findings obtained under the analysis of the collected data, the researcher makes conclusions with respect to each research question as the data collected was based.

The study concludes that procurement planning variables which include; needs assessment, budgeting and compliance with procurement planning procedures have got a positive significant relationship with performance of the MODVAs' PDU. The purpose of procurement planning in the context of this study is to be able to utilize the available resources, which are estimated in the process of procurement budgeting to procure goods,

services/works as needed and specified by user departments so as to achieve the overall objective.

The study further concludes that conducting procurement needs assessment and budgeting in compliance with procurement planning procedures contribute to the timely delivery of, and spending on right goods, services/works. The most important variable found to be most significant in the procurement planning process was needs assessment followed by budgeting as pointed out by most of the respondents. This was because procurement needs assessment budgeting make a good procurement plan, which inherently leads to timely delivery and appropriate spending of available resources in an acceptable budget. Mamiro (2010) agrees with these findings and concludes that one of the major setbacks in public procurement is poor planning and management of the procurement planning processes, which include needs that are not well identified and cost, which not well estimated, unrealistic budgets and inadequacy of the skills of staff responsible for procurement planning. The study found out that there was poor procurement performance in terms of delivery time characterized by delays, which hampers greatly on the PDU's overall performance.

Various researchers put procurement planning effect on PDUs' performance at different percentages, however, according to this study, procurement needs assessment explains about 69% of the variations in procurement performance while budgeting and compliance with procurement planning procedures; needs identification, and specification of goods/services and works, determination of TORs respectively explain a positive significant relationship between procurement planning and performance of the MODVAs' PDU.

From the above findings it therefore, suffices to conclude that procurement officers participate in procurement planning process involving procurement needs assessment and budgeting processes within the MODVAs' PDU for compliance with the PPDA Act 2003. This was found to be positively related to improvements in the general performance of the PDU especially in term compliance with PPDA Act 2003, acceptable budget spending and timely delivery.

The study acknowledges the importance of compliance to procurement planning procedures however; a lot needs to be done to improve knowledge of procurement officers on procurement laws, policy guidelines and regulations through training and sensitization because failure to comply with the PPDA Act 2003, the PDU officers can lead to major

losses for the government funds and unacceptable delays in delivery time. The other factors discovered in field included; improve the effects of compliance on quality of goods and services. The following new valuables found in the course of collecting data: improving the challenges facing the MODVAs' PDU in the process of procurement planning, enhance transparency and accountability and improve the challenges facing e-procurement in the PDU.

In spite of the fact there are aspects in the public procurement planning variables that seem to be positively insignificant in influencing the procurement performance of the MODVAs' PDU, there are variable indicators that are negatively related to the performance of the PDU. Going forward, the implication of procurement needs assessment, budgeting and compliance with procurement planning procedures and methods are of significance in the procurement performance of the MODVAs' PDU and other PDUs in Uganda. It is therefore, hereby concluded that Government through its PPDA needs to make its MODVAs' PDU independent empowering its PDU officers to independently conduct and handle the entire process of procurement planning involving procurement needs assessment and budgeting in compliance with the PPDA Act, 2003.

5.5 Recommendations

Based on the finds of this study above, it is hereby recommended as follows;

5.5.1 Procurement Needs Assessment and Performance of the MODVAs' PDU

Given the fact that the entire process of procurement needs assessment is not solely handled and management by the MODVAs' PDU officers, it is time government empowered and built the capacity of its procurement officers to through training and sanitization on various aspects especially the PPDA Act 2003 and other international procurement procedures, methods and processes to enable them have the capacity and empowered to handle any complex procurement independently without external influence. Also, government should facilitate the PDU with all necessary resources both financial and material including human resources. This should help the PDU with its staff to manage all procurements irrespective of scope, context and delivery time.

5.5.2 Procurement Budgeting and Performance of the MODVAs' PDU

Given that procurement budgeting involves cost estimation, market intelligence and budget work planning, the PDU needs to strictly comply with the PPDA Act, 2003 because, less of this, government is liable to lose public funds due to unacceptable budgets, increased costs/ prices of works, goods and services coupled with poor quality and delays in delivery time. In this regard, government ought to strictly monitor, inspect and improve its periodical audit of the PDUs in Uganda so as to improve procurement performance of the PDUs. Further, government should revise procurement laws, policy guidelines and regulations that govern and guide PDUs in Uganda to ensure that acceptable performance, value for money and procurement in accordance with the law with of winning public trust in the government. Government should also consider recognizing individual procurement officers/staff and PDUs who/which perform above standards. This will motivate them to do best and as well will inspire and motivate others to improve on their performance levels.

5.5.3 Compliance with Procurement Planning Procedures and Performance of MODVAs' PDU

The findings of this study were that majority of the respondents agreed that procurement planning procedures significantly have a positive relationship with the performance of the MODVAs' PDU. This was in line with past study by Arrow smith, (2003), which indicated that public procurement practitioners face a challenge of how to comply with their government's procurement regulations and social and economic procurement goals without violating regional and/or international trade agreements. For example, how to comply with national economic policies (in nurturing domestic firms), without dealing unfairly with foreign firms as provided in regional trade agreements and/or the World Trade Organization (WTO) agreements at the same time strictly conducting the planning process in accordance with the nation procurement laws, policy guidelines and regulations. This is not easy in a country like Uganda because it requires a careful study of the PPPDA Act, 2003 together with trade agreements in order to take advantages of special provisions. The WTO Agreement on Government Procurement (GPA) Article XVI provides for example: "Entities shall not, in the qualification and selection of suppliers, products or services, or in the evaluation of tenders and award.

Based on the fact that procurement performance of PDUs is positively determined by PDUs' compliance with procurement planning procedures especially planning for the required

procurement, compliance with public procurement procedures and methods, government through the PPDA should setup a procurement system predominantly aimed at empowering PDU officers at not only MODVAs' PDU but within all PDUs to streamline the current procurement planning process. While this may be viewed as increasing the costs of operation within PDUs, it will in the long-run lead to improved capacity of PDUs and their staff, reductions in public funds losses and improvements in value for money through quality improvements, timely delivery and compliance with procurement laws, policy guidelines and regulations.

The above findings were in line with the study by Wanyama, (2010) which shows that the introduction of the legal and regulatory procurement framework as established by the PPDA Act, 2003; the establishment of the PPDA as an oversight body; the development of a framework for contract administration and the new appeals mechanism are among those aspects of the procurement planning that have got positive effect on the performance of PDUs. In contrast, the existing institutional development capacity in PDUs in Uganda and functioning of the procurement market are among the weakest aspects of the public procurement system posing a serious implication on the performance of PDUs in Uganda.

From the analysis results, the findings were that there was compliance to the public procurement procedures, which was in line with PPDA Act, 2003 indicating that adherence to public procurement procedures and methods is critical to ensure that public funds are used in the best possible way. The PPDA Act (2003) has the functions that include: ensuring that the procurement procedures established under the Act and the subsequent regulations are complied with; monitoring and reporting on the overall functioning of the public procurement system; helping in the implementation and operation of the public procurement system by amongst others adopting and using acceptable procurement planning methods and procedures by PDUs; providing technical advice and assistance to procuring entities; and developing, promoting and supporting the training and professional development of persons involved in procurement within PDUs. Considering the findings of this study, it was evident that the performance the MODVAs' PDU was significantly related to procurement planning methods and procedures adopted and used by the PDU.

This study also established that there was a low share of procurements that were done through open tendering at the MODVAs' PDU. This indicated that most of the procurements were done on an ad hoc basis, by quotations, direct procurements in what was called by some

respondents “specialized procurement” thus suggesting a lack of, or weaknesses in procurement planning in the PDU. One of the strong points about the compliance with the PPDA Act (2003) was that procurement decision making had not been left to the PDU officers independently. There is limited empowerment. The PPDA Act 2003 provides for a fully decentralized procurement planning process, leaving the full responsibility of undertaking procurement planning and the entire procurement process to the Tender Committees and PDU at the level of the public procurement and disposal entity (PDE). Findings from the regression model show that the effects of compliance in accordance with the PPDA Act 2003 had a significant influence on the performance of the MODVAs’ PDU especially in terms of spending within acceptable budgets and delivery time.

5.6 Suggestions for further studies

- i) Procurement policy guidelines and performance PDUs in Uganda.
- ii) Corruption and performance of PDUs in Uganda
- iii) Procurement budgeting and performance of PDUs in Uganda

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APPENDICES

Appendix A: Research Questionnaire

My Name is Eria Simon Peter. I am a student of Uganda Management Institute pursuing a Master's Degree of Management Studies [Procurement and Supply Chain Management]. As part of the requirements for the award of this degree, I am undertaking a study to examine the relationship between procurement planning and performance of PDUs in Uganda; a Case study of the MODVAs' PDU. The findings of this research are only for academic purposes.

Kindly do not write your name, but try to complete all questions, simply tick what is appropriate and fill the spaces provided.

Thank you.

SECTION A: BACKGROUND INFORMATION -TICK YOUR RESPONSE e.g ☒

1. What is your sex?

Male	Female
------	--------
2. What is your age group?

20 and below	21-29	30-39	40-49	50and above
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3. What is your highest level of education?

Certificate	Diploma	Degree	PGD/Masters/Others
-------------	---------	--------	--------------------
4. What is your marital status?

Single	Married	Other (specify)
--------	---------	-----------------
5. What is your role in this PDU?

Procurement Officer	Accounts/ Finance	Administrator	Other
---------------------	-------------------	---------------	-------
6. How long have you been working within this PDU?

Less than 1 year	1 – 5 years	6 – 10 years	above 10 years
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7. What is your term of employment?

Temporary	Contract	Probation	Permanent
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SECTION B: INDEPENDENT VARIABLES (PROCUREMENT PLANNING) - TICK YOUR RESPONSE e.g. ☐

In this section please tick in the box that corresponds to your opinion about Public Procurement Needs Assessment in the MODVAs' PDU according to a scale of 5 = Strongly Agree (SA), 4 = Agree (A), 3 = Not Sure (NS), 2 = Disagree (D), 1 = Strongly Disagree (SD).

PROCUREMENT NEEDS ASSESSMENT						
		5	4	3	2	1
Description		SA	A	NS	D	SD
A	Procurement Needs Identification					
1.	The process of procurement needs identification involves all user departments at MODVAs' PDU					
2.	All procurement needs are assessed only when the Budget is approved					
3.	The process of procurement needs identification are based demand of user departments					
4.	All procurement needs assessment is based on the prevailing market environment					
5.	All procurement needs assessment at the MODVAs' PDU is determined based on the annual budget					
B	Determination of Terms of Reference					
1.	Determination of Terms of Reference for the goods/services is in compliance with the PPDA Act 2003.					
2.	Determination of Terms of Reference for goods/services involves all relevant user departments.					
3.	Determination of Terms of Reference for goods is transparent enough.					
4.	The Terms of References are not solely determined by the procurement officers within the PDU					

5.	Determination of Terms of Reference for services is an integral part of procurement planning at the PDU					
C	Specification of Goods					
1.	Specification of goods conducted by competent persons at PDU.					
2.	The specification of goods is fully managed by the PDU's procurement officers					
3.	The specification of goods is key in determining value for money any public procurement at MODVAs' PDU.					
4.	The Annual budget plays an important role when developing goods/works specification.					
5.	Specification of goods is done for genuine reasons and in compliance with the PPDA Act 2003.					

In this section please tick in the box that corresponds to your opinion about Public Procurement Budgeting in the MODVAs' PDU according to a scale of 5 = Strongly Agree (SA), 4 = Agree (A), 3 = Not Sure (NS), 2 = Disagree (D), 1 = Strongly Disagree (SD).

PROCUREMENT BUDGETING						
Description		5	4	3	2	1
		SA	A	NS	D	SD
A	Procurement Cost Estimation					
1.	The procurement cost estimation is dependent on the prevailing market environment					
2.	The procurement cost estimation is derived from current market database as per PPDA Act 2003.					
3.	Cost estimations are conducted only after the annual budget.					
4.	The procurement cost estimation process is fully managed by the PDU's procurement officers					
5.	The procurement cost estimation process is managed in accordance with the PPDA Act 2003					

B	Market Intelligence				
1.	The market environment determines the procurement planning decisions				
2.	Works, goods and services needed within Ugandan market that are procured at by the PDU are always limited				
3.	Market intelligence is conducted by competent procurement officials in the MODVAs' PDU.				
4.	Market intelligence is conducted in accordance with PPDA Act 2003.				
5.	There is transparency in the market intelligence process				
C	Budget and Work Planning				
1.	Procurement budgeting and planning is influenced by the market environment				
2.	The procurement activities planning for every accounting period is dependent on annual Budget approval				
3.	Annual budget play an important role in procurement budget and work planning within the MODVAs' PDU				
4.	The procurement budgeting and work planning process is managed in accordance with the PPDA Act 2003				
5.	Procurement budgeting and work planning is conducted by competent procurement officers in the MODVAs' PDU.				

In this section please tick in the box that corresponds to your opinion about Compliance with Public Procurement Planning Procedures in the MODVAs' PDU according to a scale of 5 = Strongly Agree (SA), 4 = Agree (A), 3 = Not Sure (NS), 2 = Disagree (D), 1 = Strongly Disagree (SD).

COMPLIANCE WITH PROCUREMENT PLANNING PROCEDURES						
		5	4	3	2	1
Description		SA	A	NS	D	SD
A	Planning for Required Procurement					
1.	All procurement plans are based on procurement needs identified					
2.	All procurement planned are based on procurement needs assessed					
3.	Procurement planning is dependent on activities, goods and services required					
4.	Planning is conducted for the required goods					
5.	The procurement planning process is conducted in accordance with the PPDA Act 2003					
B	Compliance with Public Procurement Procedure					
1.	There are no tendencies of unethical procurement practices.					
2.	There are no weaknesses in public procurement system					
3.	Officers are trained and sensitized on the PPDA Act 2003					
4.	Officers participate in the tendering processes					
5.	The PDU comply with the public procurement procedures.					
C	Compliance with Procurement Methods					
1.	The PDU applies appropriate procurement methods for appropriate thresholds in procurement					
2.	The PDU uses Standard Tender Documents from PPDA in procurement					
3.	Procurement officers and committee members make informed decisions regarding procurement operations					
4.	Procurement opportunities are advertised using the appropriate medium.					
5.	Tender Evaluation is conducted by competent persons.					

SECTION C: DEPENDENT VARIABLES (PERFORMANCE OF PDUs) - TICK YOUR RESPONSE e.g.



In this section please tick in the box that corresponds to your opinion about performance of the MODVAs' PDU according to a scale of 5 = Strongly Agree (SA), 4 = Agree (A), 3 = Not Sure (NS), 2 = Disagree (D), 1 = Strongly Disagree (SD).

PERFORMANCE OF MODVAs' PDU						
Description		5	4	3	2	1
		SA	A	NS	D	SD
A	Procurement Compliance in Accordance with PPDA Act 2003					
1.	Improvement in quality of goods, services and works procured					
2.	Improved procurement officials accountability					
3.	Improvement in overall value for money.					
4.	Increased efficiency in procurement					
5.	Increased open competition among the service providers					
B	Spending within Acceptable Budgets					
1.	Better utilization of funds					
2.	Reduction in costs of services and products					
3.	Cost/prices of public procurement of works goods and services are based on current market prices.					
4.	Procurement plans are within acceptable budget.					
5.	Increased annual public procurement audits					
C	Delivery Time					
1.	Improvement in timely delivery of goods, works and services					
2.	Procurement planning process is long.					
3.	There are no delays in the procurement process					

4.	Procurement practitioners are held accountable for their actions regarding procurements delays					
5.	The Public Procurement process is strictly adhered to					

Thank you so much for your response and time

Appendix B: Interview Guide for Key Informants

My Name is Eria Simon Peter. I am a student of Uganda Management Institute pursuing a Master's Degree of Management Studies [Procurement and Supply Chain Management]. As part of the requirements for the award of this degree, I am undertaking a study to examine the relationship between procurement planning and performance of PDUs in Uganda; a Case study of the MODVAs' PDU. The findings of this research are only for academic purposes. Kindly do not write your name, but try to complete all questions, simply tick what is appropriate and fill the spaces provided.

Thank you.

1. How does procurement needs assessment process affect timely delivery of works/goods procured?
2. Is procurement needs identification by user departments in compliance with PPDA Act 2003? If yes, how?
3. To what extent does procurement needs assessment affect the general performance of this MODVAs' PDU?
4. Comment on the relationship between procurement budgeting and performance of this MODVAs' PDU.
5. Has procurement budgeting and work plans led to improvements of performance of this MODVAs' PDU?
6. Are works, services and goods procured always based on realistic cost estimates derived from the current market prices within this MODVAs' PDU?
7. Do procurement methods used in this PDU affect timely delivery of works, services or goods? If yes, how?
8. To what extent does procurement planning procedure done according to PPDA Act (2003) at this MODVAs' PDU?
9. State the most preferred method of procurement used in this MODVAs' PDU and why?

Appendix C: Documentary Review Checklist

1. Public Procurement Reports and survey documents in MODVAs' PDU
2. Government of Uganda: Reports of the Auditor General
3. Government of Uganda: PPDA Act 2003
4. Uganda National Budget Abstracts
5. Internet Journals
6. Previous research reports
7. Ministry of Defence/MODVA annual work plans and budgets.
8. MODVAs' PDU Staff performance appraisal forms

Appendix D: Krejcie and Morgan [1970] Sample Size Table.

Sample size(s) required for the given population sizes (N)

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	266	3000	341
20	19	120	92	300	169	900	269	3500	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	100000	384

SOURCE: Krejcie and Morgan (1970), Determining sample size for research activities, Educational and psychological measurement, 30,608, sage publications.