

**PUBLIC PROCUREMENT PRINCIPLES COMPLIANCE AND VALUE FOR
MONEY IN THE PROCUREMENT PROCESS OF UGANDA'S LOCAL
GOVERNMENTS:
A CASE OF TORORO DISTRICT LOCAL GOVERNMENT**

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DECLARATION

I **Bilali Ademun Aisha** declare that this dissertation is my original work and has not been submitted to any University or Institution of Higher learning for any academic award.

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APPROVAL

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DEDICATION

This dissertation is dedicated to my parents Dr. Bilali Athmani and Mrs. Bilali Mastura. My brothers Athmani, Ismail, Mohammed, my sisters Saffiyyah and Asiyyah for they have been my strong drivers towards this accomplishment.

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LIST OF ACROYMNS

DFID	Department for International Development
F/Y	Financial Year
OECD	Organization of Economic Co-operation and Development
PDEs	Procuring and Disposing Entities
PPDA	Public Procurement and Disposal of Public Assets Authority
SPSS	Statistical Package for Social Scientist
TDLG	Tororo District Local Government
TMC	Tororo Municipal Council

ABSTRACT

This study sought to examine the relationship between compliance with public procurement principles and value for money in the procurement process, considering Tororo District Local Government as a case study. The study specifically examined the relationship between an entity's compliance with public procurement principles and value for money in the public procurement process, evaluated the relationship between public procurement principles compliance and institutional factors and assessed the mediating effect of institutional factors in the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process. The study was guided by Principal Agency theory and institutional theory. The study used a case study survey design collecting only quantifiable data. The study population included 128 respondents with a sample of 96 respondents and only 51 questionnaires were returned constituting 53% of the response rate consisting of Accounting Officer, Contracts Committee members, procurement and Disposal Unit staff, User Departments, and evaluation committee. The study found a weak but positively significant relationship between transparency compliance and value for money ($r = 0.292^*$, $p = 0.038$), there was a moderate but positively significant relationship between accountability and value for money ($r=0.549^{**}$, $p=0.000$), there was a moderate but positively significant relationship between competition and value for money ($r=0,441^{**}$, $p=0.001$), still, a weak but positively significant relationship existed between confidentiality and value for money ($r=0.330^*$, $p=0.018$). There was a mediating effect of institutional factors on the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process. The study recommends that Tororo District Local Government should ensure that the PDU follows or adheres to the public procurement principles while undertaking the procurement process and failure to comply with them should result into punishments to all those involved. Members of the procurement department and those involved with the procurement function should be taken for training courses, workshops and conferences to boost, remind and educate them about the impact of either failure or success in complying with public procurement principles. Also, the members of the PDU should be trained on the ethical principles and code of ethical conduct that they have to adhere to if they are to enable the local government to attain value for money.

CHAPTER ONE: INTRODUCTION

1.0 Introduction

An effective public procurement system must strive to realize the highest possible value for money through the selection of bidders fairly in a transparent and competitive procurement process (Anderson and Kovacic, 2009). Throughout the procurement process, obtaining value for money remains the central focus for every contracting authority (SIGMA Report, 2010; Public Procurement and Disposal of Public Assets Act, 2003). Public procurement principles consist of public accountability, transparency, value for money, open and fair competition and fair dealing (Ministry of Finance Malaysia, 2010). It is assumed that a strong base of public procurement principles might result in the greater accomplishment of public procurement objectives. Despite having the well-documented objectives and principles of public procurement, from year to year, there have been issues and problems of public procurement reported in the Auditor General's Report (2014; 2015).

This chapter therefore presented the background to the study, statement of the problem, objectives and research questions to the study, scope of the study, significance and justification of the study, conceptual framework and operational definition.

1.1 Background to the Study

The background of the study is subdivided into four dimensions namely; historical, theoretical, conceptual and contextual as discussed below.

1.1.1 Historical background

Procurement became a more integral part of the public value chain in the 1990s (Lyne, 1996). Around that time, firms started focusing more on their core competencies and outsourcing various activities to their business partners, which led to procurement becoming more

strategically important (Rosemann, 2003). A general framework of different procurement strategies for US was developed (Saarinen and Vepsäläinen, 1994), although the authors who developed the framework found little empirical support for it. The Federal Acquisition Institute of the U.S. Government raised the issue of improving professionalism among procurement personnel (Matthews, 2005) because governments need to operate with efficiency and accountability. Procurement was categorized into two broad forms: “partnership sourcing” and “adversarial competition” (Parker & Hartley, 1997).

In the European Union (EU), two public procurement directives with strong implications were in effect (Costantino, Dotolli, Falagario, and Sciancalepore, 2012). In the United States (US), public entities comply with the Federal Acquisition Regulation (FAR). The legal regulations lead to a more complex procurement process in the public sector; however, there are strong motivations for this added complexity. Regulations can prevent corruption in public procurement (Csáki and Gellerí, 2005) by prescribing formal decision processes. Because public procurement involves spending taxpayers’ money, doing so efficiently and getting the best possible value for money is a major concern. Public procurements constitute a significant share of the private market for goods and services; hence, business people emphasize the need to provide equal opportunities for competitors. Politicians and citizens are also concerned about the role that public procurement can play in stimulating communities and serving policy goals. Policy making and management influences the procurement process, and policy goals can be in conflict.

1.1.2 Theoretical background

This study was guided by the Principal Agency Theory (1976) and the Institutional Theory (1995) as presented below.

In this study, value for money in the procurement process of Uganda’s local governments is

expounded in the lens of Principal Agent Theory pinned by Jensen and Meckling (1976). The Principal Agent Theory assumes that the agent's goals conflict with those of the principal and that it is difficult or expensive for the principal to know everything that the agent knows. Therefore, there is need to put in measures to ensure compliance by the agent and to minimize the agent's opportunistic behavior. This study uses the Principal Agent Theory in examining value for money in the public procurement process using constructs of compliance with principles of transparency, accountability, competition, and confidentiality.

The Institutional Theory by Scott (1995) is also used in this study for examining the mediating role of institutional factors in the relationship between compliance with the public procurement principles and value for money in the procurement process. The realization of value for money in the procurement process of local governments in Uganda could be hampered by unethical procurement practices arising from non-compliance with public procurement principles of transparency, accountability, competition and confidentiality (Tilahun, 2015).

1.1.3 Conceptual background

The study had two major concepts like public procurement principles compliance and value for money.

Public procurement is the acquisition through buying or purchasing of goods and services by government or public organizations (Hommen & Rolfstam, 2009).

Some view public procurement as a more extensive process that encompasses purchasing and spans the whole lifecycle from identifying the needs and acquiring goods and services to ending a services contract or disposing an asset (Murray, 2009). Public procurement includes formulating business requirements, developing requirements specification, and purchasing, which possibly includes tendering and contract signing, receiving and inspecting the product, and dealing with organizational issues such as stakeholder involvement. This process is subject

to both legal requirements and specific policy goals.

The World Bank Report (2016) defined value for money as the effective, efficient, and economic use of resources. This is consistent with, Mamiro (2010) who defined value for money as the economy, effectiveness and efficiency of a product, service or process. Value for money is the optimum combination between the various cost-related and non-cost-related factors that together meet the contracting authority's requirements (SIGMA Report, 2016a). In the context of public procurement, value for money relates to cost minimization, output maximization and full attainment of the set goals (Awoke and Amanpreet, 2020). Value for money relates to striking the best balance between economy, efficiency, and effectiveness to realize the intended outcome (Baker et al., 2013; Kalubanga and Kakwezi, 2013; Penny, 2012).

The maximization of value for money in the procurement process of Uganda's local governments remains a nightmare characterized by non-conformance to specifications by providers, delays in sourcing for providers, award of contracts at inflated costs, conflict of interest, unfairness involving deviation from approved evaluation criteria during bid evaluation, delay in contract signing, delay in completion of projects and breach of contracts (Procurement and Disposal Audit on 74 Local Government Entities for the Year Ended June 2017; Annual Report of the Auditor General for Local Authorities, 2015). These issues delay or deny citizens service delivery (PPDA Survey Report, 2017; IGG Report, 2014) and remain a matter of concern to the country at large and yet there is scanty literature exploring value for money in the procurement process and its antecedents.

1.1.4 Contextual background

The procurement process of Uganda's local governments is constrained by submission of forged documents/misrepresenting facts, lengthy administrative reviews, bribery, influence peddling, deviation from approved evaluation criteria during evaluation stage, and non-

compliance with the Public Procurement and Disposal of Public Assets Act and Regulations which contribute to delays in delivery of procurement requirements (PPDA [Public Procurement and Disposal of Public Assets Authority] Report, 2017; PPDA 3rd Integrity Survey Report, 2016; IGG Report, 2016). Delays in bid evaluation, irregularity in award contracts, delays in execution of works and shoddy work by providers continue to be reported in the local government systems of Uganda (PPDA Report, 2018b; Procurement and Disposal Audit Report on 74 Local Government Entities for the Year Ended June 2017; PPDA Survey Report, 2017; PPDA 3rd Integrity Survey Report, 2016; IGG Report, 2017).

As for TDLG, cases of delay in evaluation of bids, use of inappropriate evaluation methodologies, delay in award of contract, delay in contract signing, delayed completion of civil works, non- execution or abandonment of works by contracted providers, shoddy execution of work by providers, award of contracts with high bid prices above price estimates, and failure to procure within the approved plan are prevalent (Report of the Auditor General on the Financial Statement of TDLG, 2016; Procurement and Disposal Audit Report of TDLG for the F/Y 2013/2014). In TDLG, delays were cited in execution of civil works like construction of administration block at Nabuyoga Sub-county, a maternity block at Sop Sop Health Centre II and rehabilitation of 8.0 km Pei-Pei-Makauri-Mbula road in Petta Sub-county (Report of the Auditor General on the Financial Statement of TDLG, 2016). Ineffectiveness in the procurement process denies the PDE timely service delivery, increases administration costs and has a negative impact on the overall procurement performance and the maximization of value for money (Report of the Auditor General on the Financial Statement of TDLG, 2016).

1.2 Statement of the Problem

The maximization of value money in the procurement process of local governments in Uganda remains a matter of public concern as the process is marred by non-conformance to

specifications by suppliers, lengthy administrative reviews, delays in sourcing for providers, and high prices quoted by providers in the bidding process (PPDA 3rd Integrity Survey Report, 2019). In addition, Tororo District Local Government is not an exception to the above challenges as cases of bribery, and conflict of interest, delay in completion of civil works, and big variations between the price estimates and contracted value have since been reported (Report of the Auditor General on the Financial Statement of TDLG, 2016; Annual Report of the Auditor General for Local Authorities, 2015; Procurement and Disposal Audit Report of TDLG for the F/Y 2013/2014).

Despite, the several provisions in the Public Procurement and Disposal of Public Assets Act 2003, Local Government Public Procurement and Disposal of Public Assets Regulations 2006, and value for money audits or procurement audits conducted by the Office of the Auditor General and PPDA which all emphasize compliance to procurement principles as a mechanism for achieving value for money in the procurement process, these challenges are still eminent and If they are not adequately addressed, service delivery in Tororo District Local Government will be delayed or denied. That is why the researcher is prompted to examine the relationship between compliance with public procurement principles and value for money in the procurement process of Tororo District Local Government.

1.3. Purpose of the Study

The study sought to examine the relationship between compliance with public procurement principles and value for money in the procurement process, considering TDLG as a case study.

1.4 Specific objectives of the Study

The specific objectives were:

- To examine the relationship between Tororo District Local Government's compliance with the transparency principle and value for money in the public procurement process.

- To evaluate the relationship between Tororo District Local Government's compliance with the accountability principle and value for money in the public procurement process.
- To examine the relationship between Tororo District Local Government's compliance with the competition principle and value for money in the public procurement process.
- To evaluate the relationship between Tororo District Local Government's compliance with the confidentiality principle and value for money in the public procurement process.
- To assess the mediating effect of institutional factors in the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process.

1.5 Research Questions

The study aimed to answer the following questions:

- What is the relationship between Tororo District Local Government's compliance with the transparency principle and value for money in the public procurement process?
- What is the relationship between Tororo District Local Government's compliance with the accountability principle and value for money in the public procurement process?
- What is the relationship between Tororo District Local Government's compliance with the competition principle and value for money in the public procurement process?
- What is the relationship between Tororo District Local Government's compliance with the confidentiality principle and value for money in the public procurement process?
- What is the mediating effect of institutional factors in the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process?

1.6 Scope of the Study

1.6.1 Content Scope

The study sought to explain value for money in the procurement process in the perspective of compliance with the public procurement principles using the concepts of transparency, accountability, competition, and confidentiality. With regards value for money in the procurement process, the study was restricted to the dimensions of efficiency, effectiveness, and economy.

1.6.2 Geographical Scope

The study was conducted in TDLG located in the Eastern Uganda, bordering with Kenya. This is because of the increasing procurement ineffectiveness in the procurement process of the district as cited in the audit reports (Report of the Auditor General on the Financial Statement of TDLG, 2016, Annual Report of the Auditor General for Local Authorities, 2015; Procurement and Disposal Audit Report of TDLG for the F/Y 2013/2014), which pose a threat to service delivery in the district and the country at large.

1.7 Time scope

This research was undertaken in a period of six months as a requirement for graduate school and also the time is sufficient to understand the problem and collect data for analysis and conclusions. The research literature was reviewed from 2000 to date because that's the period when public procurement reforms in Uganda were unveiled and the enactment of the PPDA Act 2003.

1.8 Significance of the Study

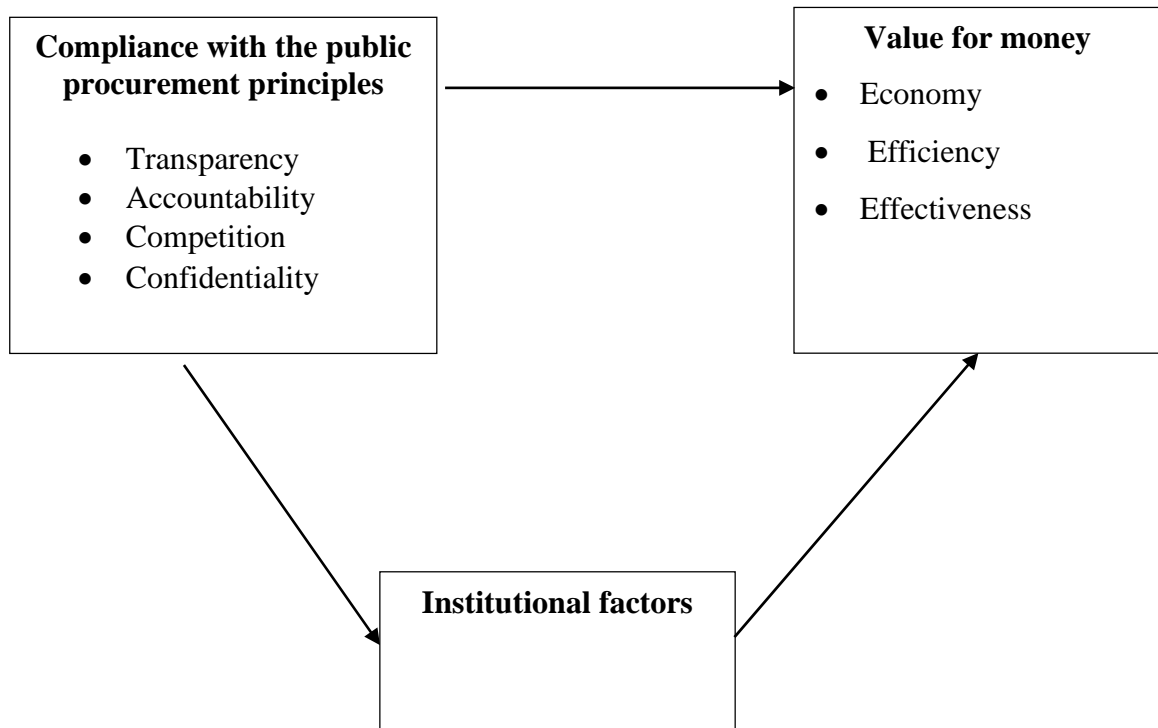
The study helps TDLG to maximize the creation of value for money in its public procurement process. This is because the study recommended appropriate measures for boosting the realization of value for money especially in the context of local government systems.

The study helps policy makers especially PPDA, the Parliament of Uganda, Ministry of Education and Sports, and Ministry of Finance, Planning and Economic Development (MOFPED) to come up with relevant measures for maximizing value for money in the procurement process especially in the education sector.

The study helps PDEs especially local governments to come up with measures for increasing value for money in the procurement process. This is because the study divulged factors that impede the maximization of value for money in the procurement process and the necessary measures to be implemented for addressing them.

The study acts as a source of literature for future researchers undertaking a study in any or all the variables in the study. This is because copies of the final research report are availed online for future researchers who would be interested in carrying out related studies.

1.9 Conceptual framework for value for money in the procurement process



Source: Adapted from: PPDA Act (2003) and Davis (2019), Duica et al., (2018) and modified by the researcher 2021.

Figure 1. 1: Conceptual framework

Figure 1.1 above is the conceptual framework of the study. As per the conceptual framework, the study predicted the relationship between compliance with public procurement principles and value for money creation in PDEs, this study suggests that each of the four studied elements of public procurement principles (transparency, accountability, competition and confidentiality) is directly related to value for money and that this relationship is mediated by institutional factors such as bureaucratic procedures. As such, if TDLG complies with the public procurement principles, TDLG will possibly maximize value for money across the various stages in the procurement of works, services and supplies.

CHAPTER TWO: LITERATURE REVIEW

2.0 Introduction

This chapter explores what other scholars have undertaken in examining the procurement process of public sector Entities and how this phase determines value for money in the procurement of supplies, services and works. The chapter features, the theoretical review, conceptual review and empirical review on the relationship between compliance with the public procurement principles (namely; transparency, accountability, competition, confidentiality) and value for money in the procurement process. The literature is sourced from peer reviewed journals, reports, text books, and newspaper articles.

2.1 Theoretical review

This study was based on the Principal Agent Theory and Institutional Theory in expounding value for money in the procurement process.

2.1.1 Principal Agent Theory

Dokiso reveals that the Principal Agent Theory was first advocated by Alchian and Deinsetz (1972) and later improved by Jensen and Meckling (1976). The Principal Agent Theory describes the agency relationship, in which one party (the principal) delegates work to another (the agent) who performs work including some decision- making authority according to the principal's interest (Eisenhardt, 1989). The principal in the agency relationship is a party who wishes to secure provision of some good or service although he/she may not necessary have the necessary specialized knowledge, skills or assets to do.

Therefore, the principal has to delegate such responsibility to an expert who is the agent (Jensen & Meckling, 1976). This theory deals with circumstances where the principal is in position to persuade the agent to accomplish some task in the principal's interest but not necessarily the agent's interest (Health & Norman, 2004).

Jensen and Meckling (1976) reveals that often there is a divergence between the actual decisions made by agents and those decisions that would maximize the interests and expected outcomes desired by the principal. Agency problems in the principal-agent relationship arise from information asymmetry and divergent interest between the two parties namely; the principal and agent (Luc & Elisabeth, 2007). These problems manifest when the principal's interest contradict with the agent's interests and becomes cumbersome or costly for the principal to verify exactly what the agent is doing (Eisenhardt, 1989).

The classical Principal Agent Theory is propagated on the assumption that the agent is an opportunistic self- seeker. The theory further assumes that the agent's goals conflict with those of the principal and that it is difficult or expensive for the principal to know everything that the agent knows. Due to information asymmetry, the agent will take advantage of that situation to act in a manner that maximizes his/her own utility at the expense of the principal's value. This theory assumes that there is a clear understanding of the needs of the principal and the ability of the agent to competently meet these needs (Panda & Leepsa, 2017).

Based on the Principal Agent Theory, Donahue (1989) asserts that procurement officials including all civil servants responsible for public procurement must play the agent role on behalf of elected representatives. In this study, the Accounting Officer of TDLG acts as the principal, providing public resources for the contract award process and is fully responsible for the overall procurement function of the Entity. The agents represent those employees entrusted to manage the contract award phase such as procurement staff, members of evaluation committee and contracts committee. Indeed, when the contract award process is well defined and followed, the principal and the agents find it easy to meet needs of each other in an effective and efficient manner hence maximization of value for money. However, unlike the government principal, procurement agents assigned responsibilities such as evaluating bids and awarding

contracts possess greater information about procurement requirements to be acquired by the Entity, the supply base or bidder's offerings in the market (Trepte, 2005). Consequently, procurement agents are capable of using their position and discretion to act on their own benefit through actions like concealing of vital information relevant for bidders to prepare competitive bids (Trepte, 2005).

In Uganda's public-sector procurement, employees (or agents) supposed to be on the side of the government especially in the bid evaluation and contract award process of contract award are not necessarily working in the best interest of the government (or the principal) (Clarke, 2007). Obanda (2010) avers that in a bid to align the interests of the principal and those of the agent, the government needs to put in place administrative controls in form of procurement regulation, which provides incentives for compliance. The principal can put in place administrative controls such as mandatory compliance with procurement principles (like transparency, accountability, competition and confidentiality) by agents (employees) when executing their responsibilities in the procurement process.

The relationship between the Accounting Officer and those entrusted to manage the procurement process is an agency problem subject to asymmetric information both on some external parameters and on the actions performed. In case of low value for money realized in the procurement process, the Accounting Officer is not in a position to distinguish the cause, unless the Accounting Officer uses some form of procurement audit. The Accounting Officers/principal's problem is to put in measures that most efficiently forces the agent to meet the requirements (in this case maximizing value for money in the procurement process). Such measures can be using some control and sanction parameters to ensure that the agents comply with procurement principles of transparency, accountability, competition and confidentiality during contract award phase so that value for money can be maximized in the procurement of

supplies, services and works for the Entity. This theory is useful in investigating how compliance with the public procurement principles (in respect to transparency, accountability, competition, and confidentiality) affect the realization of value for money in procurement process of public entities.

As cited by Krawiec (2003), compliance (with procurement principles like transparency, accountability, competition and confidentiality) may represent a principal-agent problem (Langevoort, 2002) in the procurement process. Sharp practices like bribery, corruption, collusion, favoritism and other corruption practices arising from non-compliance with procurement principles like transparency, accountability, competition, and confidentiality stem from asymmetric information and interest divergence between those who perform tasks (the agents) and those on whose behalf tasks are performed (the principals). From this theory, compliance to procurement principles of transparency, accountability, competition, and confidentiality have been identified as some of the antecedents of value for money in the procurement process.

The Principal Agent theory is silent on institutional factors like hierarchical reporting; influence of procurement professional; autonomy and independence of the evaluation, contracts committee and procurement officers; effective coordination of activities; and bureaucratic procedures which affect the creation of value for money in the public procurement process (Eyaa & Oluka, 2011; Procurement and Disposal Audit Report on 42 Central Government Entities for the Year Ended June 2016; IGG Reports, 2017, 2016; Report of the Auditor General on the Financial Statement of TDLG, 2016). This is addressed by the institutional theory advanced by Scott (1995).

2.1.2 Institutional Theory

The institutional theory reveals that every organization exists in a specific physical,

technological, cultural and social environment which defines and delimits its social reality (Scott, 2003a). The Institutional Theory is based on regulatory, normative, and cultural-cognitive pillars (Scott, 2003b). Regulatory pillar involves putting in place rules, surveillance mechanism and sanctions to influence behavior (Scott, 2003b). Normative pillar rest on norms and values that prescribe how an organization should act or how things should be done, with social obligation as a basis of compliance (Scott, 2003b). Cultural-cognitive pillar rests on shared understanding on common beliefs, and symbols (Scott, 2003b). Institutions are systems comprising of regulative, normative and cultural-cognitive elements that interact with associated activities and resources to produce meaning, stability and order (Scott, 2003b, 2001). This theory takes into account social and cultural factors that influence decision making in an organization, specifically how rationalized activities are adopted (Scott, 2001). In this study, the Institutional Theory raises concern over the need to focus on institutional factors which are at play within an institution and the interaction of which have an effect on the overall creation of value for money in the public procurement process. Institutional factors under scrutiny in this study are hierarchical reporting; influence of procurement professionals; autonomy and independence of the evaluation committee, contract committee, and procurement officers; effective coordination of activities; and bureaucratic procedures (Guy, 2000). Institutional factors define and influence the actions and behavior of employees across different levels of the organization. Decisions making and procurement practices in Uganda's local government PDEs are highly regulated by the Public Procurement and Disposal of Public Assets Act 2003, with those delegated with procurement tasks mandated to adhere to the public procurement principles in the discharge of their duties. The Public Procurement and Disposal of Public Assets Act 2003 seeks to ensure autonomy and independence of procurement structures like the Accounting Officer, Contracts Committee, Procurement and Disposal Unit, and Evaluation Committee, Procurement. The Public Procurement and Disposal

of Public Assets Act 2003 provides for a hierarchical reporting structure within the PDE with clear separation of roles and powers and bureaucratic procedures such as approval of the procurement method by the Contracts Committee. The local government system in Uganda is staffed by appointed officials in hierarchies who govern by sovereign authority with the top-down implementation of rules (Adeyinka, 2016). Osei-Afoakwa (2014) argued that decision making in public procurement is based on rules which reduces discretion power of officials managing the procurement process. However, Ntayi (2013) cautioned that the concentration of unchecked powers in Ugandan PDEs makes employees develop delusions that result in the manipulation of the procurement rules and regulations.

2.2 Conceptual review

2.2.1 Public Procurement Principles

Available literature highlights several public procurement principles, which PDE's must comply with in the execution of public procurement (PPDA Act, 2003). Of these, the principles of transparency, accountability, competition and confidentiality dominate public procurement literature and reports in developing countries such as Uganda. Accordingly, this study assesses entity compliance with the requirements of these four principles of public procurement practices. Hence, this subsection provides a review of literature concerning public procurement principles, with a focus on these.

2.2.1.1 Transparency

Armstrong (2005) defines transparency as unfettered access by the public to reliable and timely information relating to public sector decisions and performance. Transparency denotes application of the same rules to all suppliers or providers of supplies, services, and works and that these rules are publicized as the basis of procurement decisions prior to their use (Nsiah-Asare and Kwadwo, 2016). Transparency refers “to access to information on laws and

regulations, judicial decisions and/or administrative rulings, standard contract clauses for public procurement; and the actual means and processes by which specific procurements are defined, awarded and managed'' (OECD Report, 2009b).

Transparency relates to issues of clarity which are often internal (Muhimbise, 2010). In the context of contract award, transparency is the ability of all participating bidders to know and understand the actual means and processes under which contracts are awarded and managed (Obanda, 2010; Wittig & Wayne, 2005). Transparency necessitates that all qualified and interested providers are included in the procurement procedures that culminate into contract award (Komakech, 2016). Unsuccessful bidders need to be promptly notified of the outcome of their bids (SIGMA Report, 2010). Other prerequisites for a transparent contract process are clear regulations and standardized procedures (Komakech, 2016). Transparency in the procurement process is depicted by clear regulations and procedures, standardized bid documents, standardized tender contracts, fairness, prompt and formal notification of the successful as well as unsuccessful bidders on the results of their bids, and public display of contracts awarded by the Procuring and Disposing Entity on their procurement notice boards or websites (Komakech, 2016; Abebe, 2012).

Other dimensions of transparency are access by all unsuccessful bidders on contract award decisions made by the Procuring and Disposing Entity, debriefing of unsuccessfully bidders with regards to why they emerged unsuccessfully, clarification of contract award decisions and procedures related to contract award process, designated point of appeal with total independence in handling complaints raised by aggrieved bidders, and public monitoring on the implementation of awarded contracts (Komakech, 2016, Abebe, 2012). The transparency principle requires that the entity consciously reveals information and that the information should be easily accessible, true, timely, complete, relevant, predictable, and balanced in order

to enable the interested parties to make informed decisions (Wakefield & Walton, 2010). According to the CIPS and NIGP report (2012), transparency in the public procurement process entails ensuring access and opportunity to all qualified suppliers; availing of complete, timely and accurate information; standardization of processes, and ensuring that specification do not limit competition. Consistent with CIPS and NIGP report (2012), transparency in this study relates to the timely and easily understood access to information. Consequently, the dimensions of transparency in this study include; access to information, disclosure/ openness, timely and accurate information, and standardization of processes. Evaluation criteria are a standard used in the evaluation of bids to identify the substantially responsive bids that offers the best value for money (Asian Development Bank Report, 2018).

SIGMA Report (2010) postulates that to guarantee transparency, the contracting authority ought to ensure a level playing field for all economic operators interested in a specific public contract award procedure and that the contracting authority must disclose the award criteria (or evaluation criteria) in advance and the evidence to be submitted. Transparency in the public procurement process is attained through duly communicating to all interested economic providers, with clear guidelines on how the contract award process such as evaluation of bids and adjudication of contract award will be executed (Komakech, 2016). For open tendering, a contracting authority has to make procurement information publicly available especially the criteria that will be followed during the evaluation process (SIGMA Report, 2010). The public procurement process ought to be conducted with openness and clarity with all participating bidders on the know how contracts are awarded and managed (Komakech, 2016; Rama et al., 2012). Besides, all prospective bidders must access accurate information and at the same time (Rama et al., 2012). OECD Report (2009b), however, cautioned that the need for information access should be balanced with other requirements and procedures for enhancing the principle of confidentiality. Transparency in the procurement process is enhanced where procurement

regulations are adhered to (Beth, 2005). Compliance with existing legislation, regulations, and / or international agreements that guide transparency related requirements form the basis for assessing whistleblowing (Mahmudul, 2016). Whistleblowing denotes the disclosure of information about misconduct and possibly corruption while protecting the whistleblower against retaliation (OECD Report, 2007). Whistle blowing can be internal or external, formal or informal, identified or anonymous (Park et al., 2008). The Whistle Blowing Protection Act (2010) requires the identify of a whistle blower to be protected; any person who unlawfully discloses the whistle blower's identity either directly or indirectly commits an offense and is liable for a fine not exceeding 120 currency points or imprisonment not exceeding 5 years.

2.2.1.2 Accountability

Accountability entails ability to give a justification and accept responsibility for events or transactions and for one's own actions in relation to the events or transactions (Kwemarira et al., 2019). Bovens (2010) defined accountability as a social relationship in which an actor feels an obligation to clarify and to justify his or her conducts to some significant other. Accountability refers to "the equality or state of bring accountable especially an obligation or willingness to accept responsibility or to account for one's actions" (Komakech, 2016). Accountability is a "proactive process by which public officials inform and justify their plans of action, their behavior, and results and are sanctioned accordingly" (Ackerman, 2004). Accountability is a standard of public life, where those holding office are accountable for their decisions and actions to the citizenry and must be willing to submit themselves to appropriate public scrutiny in regards to their offices (Armstrong, 2005). Accountability encompasses holding an organization or an individual or those who hold and exercise public authority fully responsible for actions and functions they are engaged in and over which they have authority to exercise (Nsiah-Asare and Kwadwo, 2016; Awal, 2010). Kwemarira et al (2019) avers that accountability involves acceptance of responsibility for one's actions, openness and provision

of information. In this study, accountability means being able to explain and evidence what happens in the entire contract award process (SIGMA Report, 2010). Having clear lines of responsibility and being accountable for contract award decisions are the cornerstone of accountability (Komakech, 2016). Aucoin and Heintzanan (2000) postulate that the principle of accountability obliges those who hold and exercise public authority to be answerable for the discharge of duties or conduct. Accountability tends to be external and it involves answerability to stakeholders who are part of a given process (Muhimbise, 2010).

SIGMA Report (2010) posits that employees manning the contract award process must be able to account for all their decisions and provide feedback on them. Having a clear chain of responsibility alongside effective control mechanisms, handling supplier complaints, public review and scrutiny of procurement actions are elements for measuring the level of accountability (OECD Report,2009b). Oral debriefing is critical in ensuring compliance with accountability principle and it involves informing bidders of how to conduct business with the government entity, and the strength and weaknesses of their individual bids (Muhimbise, 2010).

Abebe (2012) identified the measurement items for accountability as the commitments and integrity of employees managing the contract award process; an adequate review requirement of the conducts in the process of contract award; adequate system to prevent fraud and corruption in the contract award phase; practices to follow established code of conduct; practices of bid challenge system; and availability and accessibility of practices for bidders to report bribes. The core values of accountability in the contract award phase are arbitration of disputes, keeping proper auditable records, heavy penalties for non-adherence to contract award guidelines, contract monitoring by third parties, and signing of a joint undertaking guaranteeing integrity of the contract award process and acceptance for sanctions in the event of lapse in

contract award process (Komakech, 2016). In this study, the measurement scale for accountability is responsibility, answerability, and completeness or adequacy of records (Wood and Bruce, 2007; Obanda, 2010). Responsibility relates to Entity's acceptance of the inherent responsibilities incumbent in the roles assigned to its employees (Wood and Bruce, 2007). Answerability focuses on the Entity being liable and being able to explain the basis for its employees' actions and decisions (Wood and Bruce, 2007). In public procurement, accountability means that public servants working for the procuring entity must be answerable for all the decisions taken at any stage of the procurement process (Grant and Keohane, 2015).

2.2.1.3 Competition

Competition entails active participation by suppliers or bidders in the contract award process under the same terms and conditions for provision of procurement requirements (Nsiah-Asare and Kwadwo, 2016; Komakech, 2016). Competition necessitates making procurement information accessible to all suppliers or providers, advertising of tenders, sourcing reviews, prequalification and adoption of transparent procedures in the procurement systems (Nsiah-Asare and Kwadwo, 2016). Racca (2010) alludes that fair and open competition requires that any participating bidder has a right to obtain the evaluation of its offer in line with the award criteria. This right is safeguarded up to the contract execution phase (Racca, 2010).

The dimensions of competition are fairness, publicity of opportunities, equal treatment, non-discrimination and aggregation of requirements (Komakech, 2016). Fairness at the contract award phase entails giving all participating bidders an equal chance to compete during bid evaluation and adjudication of contract award (Komakech, 2016). In a contract award phase, unsuccessful bidder should walk away from the competition knowing that not only did the winning bidder submit a better offer but that the winning bidder will execute the awarded contract better and deliver the best value for money performance (Racca et al., 2011). Non-

discrimination focuses on fairness to individuals or bidders in the entire contract award process (Komakech, 2016). The Public Procurement and Disposal of Public Assets Act, 2003 reveal that a bidder shall not be excluded from participating in public procurement and disposal on the basis of nationality, race, religion, gender or any other criteria not related to qualification, except where the objective of discrimination is warranted. Equal treatment means that all bids submitted within a given set deadline are to be treated equally; and must be evaluated based on the same terms, conditions, requirements stipulated in the bid documents and by applying the same pre-stated award criteria (SIGMA Report, 2016b). Equal treatment requires treating identical situations in the same way or not treating different situations in the same way (SIGMA Report, 2016a). For instance, treating two Ugandan based bidders in the same manner during bid evaluation and contract award would be regarded as equal treatment (Komakech, 2016). With the principle of equal treatment, bidders are assessed based on the bids that they submit rather than their different abilities or difficulties faced by individual bidders (SIGMA Report, 2016a). In Uganda, attempts to maximize competition in the contract award phase of PDEs tend to involve use of standard bidding documents, giving potential bidders clear and non-restrictive specifications (or terms of reference/ scope of works) with sufficient time to submit competitively complaint bids (Komakech, 2016).

2.2.1.4 Confidentiality

The principle of confidentiality is centered on non-disclosure or restriction on disclosure of sensitive information relating to the content of open tender like commercial secrets, pricing or security sensitive information (Komakech, 2016). SIGMA Report (2016b) reveals that the process of evaluation of bids must be conducted in private and must be confidential. Confidentiality requires that access to sensitive information be confined to those who have authority at the contract award phase (SIGMA Report, 2016b; Barham, 2010). Confidential or sensitive information at the contract award phase includes; the potential bidder's trade secrets

(such as a formula, technical design and commercial production method) and the price (including internal costing information or information about profits and pricing structure, individual prices, rebates and guarantees (The State of Queensland – Department of Housing and Public Works Report, 2018). Information in the bid document is unlikely to be considered confidential if it contains little sensitive details or is generic in nature, information is common knowledge in the industry, or where the information is common knowledge or already in the public domain like the press or potential bidder’s website (The State of Queensland – Department of Housing and Public Works Report, 2018). The information system used in the contract award process has to warrant that information is not made available to any official other those involved in the process (Flowerday and von Solms, 2007). The Public Procurement and Disposal of Public Assets Act 2003 restrains PDEs from disclosing information relating to examination, clarification and comparison of bids to a bidder or any other person not involved in the evaluation or the contract award decision before the best evaluated bidder notice is displayed on the procurement and disposal notice board of the PDE. Australian National Audit Office Report (2007) advises that the procuring entity’s evaluation criterion should permit the value for money assessment while taking into consideration confidentiality claims from potential suppliers. SIGMA Report (2010) advises that restrictions should apply in the disclosure of sensitive information, whose release would undermine the principle of fair competition between potential suppliers, favour collusion or harm interests of a given country.

Komakech (2016) reckons that public officers are obliged to respect the confidentiality of information gained in the course of their duty and not to use such information for personal gain or for the unfair benefit of any bidder, contractor or consultant. Contracting authorities need to put in measures for guaranteeing the security and storage of bids (like keeping a document register, numbering all documents or having a central storage area for all documents) besides limiting access to documents (SIGMA Report, 2010; OECD Report, 2009b. OECD Report

(2016) reiterates that in order to avoid leakage of information during the evaluation process, bids should remain on the premises of the contracting authority and that they should be kept in a safe place under lock and key when not under review by the evaluation team. The potential bidder has a responsibility to request that certain information in his/her bid be kept confidential by the contracting authority (The State of Queensland – Department of Housing and Public Works Report, 2018). The procuring entity's employees responsible for manning the contract award phase are duty bound to ensure that confidential information like trade secrets and the pricing of bidders is kept secure from unauthorized access, use, modification, disclosure or other misuse (The State of Queensland – Department of Housing and Public Works Report, 2018). Managing confidentiality issues during the award of contract requires procuring entity to balance the requirement of a transparent process against the necessity of protecting the confidentiality of information that could damage the Government's interests or the interests of potential bidders (The State of Queensland – Department of Housing and Public Works Report, 2018; Australian National Audit Office Report, 2007).

2.2.2 Value for money in the public procurement process

The public procurement process relates to the steps that a PDE goes through to fulfil the task of purchase of goods or services (Ojambo, 2017). The procurement process comprises of three main phases namely; (1) pre-tendering, including needs assessment, planning and budgeting, definition of requirements and choice of procedures; (2) tendering, including the invitation to tender, evaluation and award; and (3) post-tendering, including contract management, order and payment (OECD Report, 2009b). In Uganda, the key stages in the public procurement process entails, procurement planning and budgeting, preparation of statement of requirements, initiation of needs, preparation of bidding documents, bidding, evaluation of bids, contract award and signature, and contract management (Ojambo, 2017). Throughout the procurement process, obtaining value for money remains the central focus for every contracting authority

(SIGMA Report, 2010; Public Procurement and Disposal of Public Assets Act, 2003). SIGMA Report (2010) reiterates that in the evaluation stage, the interest of the evaluation committee could be to determine the lowest price offered by the bidders or to ascertain the Most Economically Advantageous Tender (MEAT).

There is no universal definition of value for money and its meaning continues to be a matter of debate (King, 2019; Fleming, 2013). Therefore, each organization perceives value for money based on its circumstances and how it defines value (Mango and The Value for Money Learning Group Report, 2016). The World Bank Report (2016) defined value for money as “the effective, efficient, and economic use of resources.” This is consistent with, Mamiro (2010) who defined value for money as the economy, effectiveness and efficiency of a product, service or process. Value for money is the optimum combination between the various cost-related and non-cost-related factors that together meet the contracting authority’s requirements (SIGMA Report, 2016a). SIGMA Report (2010) defines value for money as acquisition of supplies, services, and works that meet the requirements of the Procuring Entity at the lowest total cost with the minimum level of contractual risk. In the context of public procurement, value for money relates to cost minimization, output maximization and full attainment of the set goals (Awoke & Amanpreet, 2020). Value for money relates to striking the best balance between economy, efficiency, and effectiveness to realize the intended outcome (Baker et al., 2013; Kalubanga and Kakwezi, 2013; Penny, 2012). Value for money does not necessarily mean awarding the contract to the bidder who has quoted the lowest price but rather considering both whole life cycle cost and the quality of procurement requirement (SIGMA Report, 2010; The World Bank Report, 2003). Whole life costs relate to the total cost of owning an asset over its entire life (Nsiah-Asare and Kwadwo, 2016). Example of these costs are design and building costs, operating costs, associated financing costs, depreciation, and disposal cost (Nsiah-Asare and Kwadwo, 2016). Value for money in procurement process can be realized when the entire

process is executed economically, efficiently, and effectively (Nsiah-Asare and Kwadwo, 2016). Relatedly, value for money has been measured before with what is commonly known as 3E's which comprises of economy, efficiency and effectiveness (White et al., 2015; Republic of South Africa Report, 2007; Glendinning, 1988).

A fourth 'E' shaped by 'Equity' has since been added on to the 3E's, signaling that a process can only be of value if it is regarded as fair (Baker et al., 2013; Independent Commission for Aid Impact Report, 2011). The (United Kingdom) Department for International Development (DFID) and the Independent Commission for Aid Impact use the 4'E' conceptual framework (Economy, Efficiency, Effectiveness, and Equity) (DFID, 2011). Economy entails procurement of requirements at the lowest cost and at the right time (Republic of South Africa Report, 2007). As for DFID, economy relates to procurement of quality inputs at less cost (Fleming, 2013). Economy means reducing the cost of resources used for an activity while at the same time maintain its quality (Kalubanga and Kakwezi, 2013; Penny, 2012). Kalubanga and Kakwezi (2013) emphasize that achieving economy in public entities means that resources acquired should be of appropriate quality, quantity and at reduced cost. White et al. (2015) posit that economy relates to the price at which inputs are purchased. Efficiency relates to realising maximum output from the resources provided for meeting the requirement (Glendinning, 1988). Efficiency measures the usage of resources during a process (Gardenal, 2013) hence to be efficient, organizations have to use minimum inputs for any given quantity and quality of goods or services provided (Obicci, 2015). Efficiency in the perspective of DFID means achieving outputs for inputs while taking into consideration quality (Fleming, 2013). Efficiency relates to how inputs are transformed into outputs (White et al., 2015; Republic of South Africa Report, 2007). According to Kalubanga and Kakwezi (2013), efficiency refers to the maximum output for a specified set of inputs or the minimum inputs for a specific quantity and quality of goods or services provided. Efficiency examines management organization,

implementation approaches and technical design to guarantee that inputs are utilized to meet the required outputs as efficiently as possible (White et al., 2015). The Public Procurement and Disposal of Public Assets Authority (PPDA) highlights the indicators of efficiency as; contracts completed on time, on time payments, and implementation of procurement plans (Procurement and Disposal Audit Report on 42 Central Government Entities for the Year Ended June 2016).

Effectiveness is the extent to which an activity or output achieves the desired outcomes (Kalubanga & Kakwezi, 2013; Republic of South Africa Report, 2007). According to DFID, effectiveness means achieving programme outcomes while taking into consideration the need for equity (Fleming, 2013). To achieve effectiveness, an entity has to ensure that its intended results are fully realized using the available resources (Glendinning, 1988). Equity means ensuring that the benefits are distributed fairly to the intended beneficiaries (Mango and The Value for Money Learning Group, 2016) and that their views and perceptions are considered throughout the project cycle (Baker et al., 2013).

Giordano (2017) argued that value for money can only be determined comprehensively if there is a strong equity proposition entrenched and delivered along with other indicators that portray transformation of inputs into meaningful outcomes. Whereas equity may reduce efficiency and economy, the higher costs associated with it is justifiable on the account that it maximises effectiveness (Baker et al., 2013). Economy is easier to see whether it has been realised as it simply involves setting standards of expenditure by means of budgets and seeing whether these have been met and by checking whether the required quality of goods and services have been provided (Glendinning, 1988). Economy scrutinizes the procurement process to ensure that inputs like personnel, materials, equipment and services of the required quality are being purchased at the best possible price (White et a., 2015). To achieve efficiency, an entity has to ensure that the objectives aimed at are fully met (Glendinning, 1988). Attaining efficiency

requires that the entity specifies the precise quantity and quality of procurement requirements to be obtained against the intended expenditure and ensuring that not only is that expenditure exceeded but that the objectives relating to the quality and quantity of procurement requirements are met (Glendinning, 1988).

White et al. (2015) reveals that efficiency can be achieved by ensuring that the organisation does not over or under spend on overall administrative costs of delivering the project outputs. An activity or process may be very cheap and run efficiently but as long as the desired objectives are not realized, then there is no value for money (Penny, 2012). Kalubanga and Kakwezi (2013) acknowledge that the creation necessitates that those entrusted with public resources should be held answerable for the economical, efficient and effective utilization of those resources. In this study, the dimensions for value for money in the procurement process are efficiency, effectiveness, and economy. Assessment of value for money requires balancing all the three dimensions (economy efficiency and effectiveness) and not isolating any of them (Penny, 2012).

2.2.3 Institutional factors

Institutional factors are aspects within an organization which influence the actions and behaviour of individuals and organizations at different levels (Ssejemba, 2015). Guy (2000) conceptualized institutional factors using the dimensions of ability of an organization to adapt to changes in its environment, as well as: autonomy, complexity, coherence, congruence and exclusivity. Coherence relates to the capacity of an organization to make decisions relating to its core functions or its ability to handle its workload and to establish procedures for timely and reasonable processing of tasks (Guy, 2000). Complexity is the ability of an entity to establish and use its internal structures to realize its goals and to cope with the prevailing working environment (Guy, 2000). Guy (2000) defined congruence as the extent to which relationships

within political institutions correspond to the social relationships that they are supposed to regularize and maintain. Exclusively is the intensity of functional competition among institutions (Guy, 2000).

Relatedly, Eyaa and Oluka (2011) identify institutional factors as hierarchical reporting; influence of procurement professional; autonomy and independence of the evaluation, contracts committee and procurement officers; effective coordination of activities; and bureaucratic procedures. Bureaucratic procedures are defined by hierarchy of authority, impersonality, written rules of conduct, promotion based on achievement, specialized division of labour, and efficiency (Weber, 1964). Hierarchical reporting relates to mechanism put in place to ensure free flow of ideas and information through minimizing the dampening effect of hierarchy (Baker, 1995). Autonomy relates to the ability of an entity to make and implement its decisions (Guy, 2000). Coordination is “the act of managing dependencies between entities and the joint effort of entities working together towards mutually defined goals” (Malone and Crowston, 1994). In this study, institutional factors are measured using the scales of hierarchical reporting; influence of procurement professionals; autonomy and independence of the evaluation committee, contract committee, and procurement officers; effective coordination of activities; and bureaucratic procedures (Guy, 2000).

2.3 Empirical review

2.3.1 Procurement principles compliance and value for money in procurement process

2.3.1.1 Compliance with transparency principle and value for money in procurement process

Previous studies show a scanty relationship between transparency and value for money in the procurement process. The Public Procurement and Disposal of Public Assets Act 2003 reveals that the application of the principles of transparency ensure value for money in the public

procurement process. A transparent procurement process enhances competition by giving potential bidders an opportunity to bid which in turn boosts efficient resource allocation besides contributing to savings for public entities in the procurement of works, services and supplies (Kuhn and Sherman, 2014; Abebe, 2012; OECD Report, 2003). A transparent contract award process boosts the efficiency of local providers as they compete for public contracts (Komakech, 2016). Adherence to transparency in the public procurement process ensures fair and equal treatment of all tenderers hence realization of best value for money for public money (Voloder, 2015; Kuhn and Sherman, 2014; OECD Report, 2009b). When tendering information is widely circulated and providers are familiar with it, there will be more quality tenders which enables Entities to procure a better product or service for less money (Kuhn and Sherman, 2014). Sharp practices like forgery of documents, distortion of information, lying, discrimination of bidders, collusion in the contract award process are minimized through increased transparency hence timely procurement of goods and services as cases of lengthy administrative review are minimized (Olupot, 2019).

Transparency International Report (2006) reveals that transparency saves time and costs in the long run although at the inception it may appear time consuming and costly. Asian Development Bank Report (2018) reveals that endorsement and use of evaluation criteria focusing on cost, quality, risk, sustainability and innovation leads to achievement of value for money in the award of the contract. A transparent and informative public procurement process instills trust, enhances knowledge, boosts efficiency and reduces corrupt tendencies and waste through equal and timely access to information (CIPS and NIGP report, 2012). Standardization of processes, availability of information and simplified access to information boosts competition and maximizes the creation of value for money in the procurement process (CIPS and NIGP report, 2012). Bellard (2012) reveals that transparency is the pillar of effectiveness in the public procurement process. Adherence to transparency mechanisms leads to effective

and efficient procurement of works, services and supplies arising from increased confidence and participation of providers and the general public in the public procurement process (Awoke and Amanpreet, 2020). Decision making in a transparent public procurement system is based on rules which reduces discretion power of officials managing the procurement process (Osei-Afoakwa, 2014).

Arrowsmith (2010) cautioned that besides increasing the preparation and evaluation costs in open procedures, transparency further increases participation and assessment costs for bids that can either be accepted or rejected. In United Kingdom, bidding costs in public projects range between 10-50% higher compared to similar projects in the private sector (Arrowsmith, 2010). The prerequisite for probity in the evaluation of bids ensures fairness and transparency as it is necessary for the procuring entity to request for clarifications of information provided in the submitted bid before making a recommendation (Australian National Audit Office Report, 2007). However, potential bidders tend to take opportunity of probity to improve their bids by including information and changing their pricing and or/ service levels (Australian National Audit Office Report, 2007). To be fair to other bidders, the procuring entity should not allow a specific bidder to revise its original submission such as adjusting the bid price and or/ nominated service levels during the time of seeking any clarification (probity) relating to the submitted bid (Australian National Audit Office Report, 2007). OECD Report (2007) expressed concerns over the limited number of cases of breaches of transparency related guidelines reported in the contract award phase. This is attributed to the fact that whistleblowers are often targets for retaliation like harassment, intimidation, demotion, and dismissal (OECD Report, 2007).

Whereas, whistleblowing is a good remedy for fighting corruption, fraud, and other procurement malpractices; in Uganda, the culture of whistleblowing remains low which has

made such practices very prevalent in the PDEs (Ntayi et al., 2013; Dorasamy, 2013). With limited disclosure of irregularities in the public procurement process, cases of collusion, forgery, favoritism, bribery will often manifest which undermine the maximization of value for money in the bid evaluation and contract award process (Olupot, 2019; OECD Report, 2007).

OECD Report (2016) echoes that potential bidders at times do not disclose accurately the cost or pricing data in their price proposals which results into increased contract price (arising from allowable invoice mark-ups). OECD Report (2009b) cautions that care must be taken to strike a right balance between procedural efficiency and transparency; otherwise transparency may delay the award of contract and also increase related costs. Unpublished evaluation criteria or deviation from these criteria signifies non-adherence to the transparency principle and is capable of increasing the level of subjectivity and discretion in the procurement process (IGG Report, 2014). The Procurement and Disposal Audit Report of TDLG for the F/Y 2013/2014 reveals that use of inappropriate evaluation criteria causes financial loss arising from award of contract at higher prices or shoddy work caused by failure to recommend award to a responsive bidder. IGG Reports (2014, 2011) reveal that lack of transparency arising from non-competitive procurement and failure in publishing evaluation criteria paves way for collusion, bid rigging, bribery, manipulation of records, conflict of interest, influence peddling, fraud, financial leakages, and other forms of corruption which limit the maximization of value for money in the award of contract. The Procurement and Disposal Audit Report of TDLG for the F/Y 2013/2014 revealed that TDLG, one of local government PDEs in Uganda had failed to communicate arithmetic errors in the submitted bids and subsequent corrections made during bid evaluation. Failure to communicate bid price during the evaluation process is a sign of non-compliance with the principle of transparency and it may attract complaints from bidders hence delaying the procurement process including failure by the PDE to realize its delivery targets (Procurement and Disposal Audit Report of TDLG for the F/Y 2013/2014). Whereas literature

shows a relationship between transparency and value for money in the procurement process, it does not sufficiently explain how the transparency dimensions of access to information and openness in the procurement process affect the realization of value for money. This study seeks to fill this gap left out in previous literature.

2.3.1.2 Compliance with accountability principle and value for money in procurement process

Previous studies show a scanty relationship between compliance with accountability principle and the realization of value for money in the procurement process. Enforcing accountability throughout the procurement process results into better quality, better costs and timely delivery of procurement requirements (Abebe, 2012; Basheka and Mugabira, 2008). Where those responsible for award of contract make decisions in writing and the records are filled for every contract awarded, time is saved in implementing the decisions without need for further consultation since the contract award details will be in the files (Olupot, 2019). Accurate and complete written records of different contract award stages are essential for provision of better audit trail of contract award decisions for controls, serve as the official records in case of administrative review and provide opportunity for the public to monitor the use of public funds (OECD Report, 2007). However, where there is lack of access to records for contract award procedure, unsuccessful bidders end up being discouraged from challenging an award decision (OECD Report, 2009b). Accountability in the contract award phase is a key mechanism for promoting integrity and preventing corruption (OECD Report, 2007) which could cost the PDE lots of money and time in the procurement of work, services and supplies. Establishing a clear chain of responsibility with effective control mechanisms; fair and timely review of complaints raised by unsuccessful bidders; and empowering the civil society, the media and general public to scrutinize contract award decisions ensures value for money in the procurement of goods and services (OECD Report, 2019). Baker et al. (2019) posit that applying the accountability lens

to economical processes leads to improvement in the analysis of value for money for beneficiaries. Increased accountability in spending public funds maximizes value for money as the available resources are properly used to achieve maximum benefit (Barnett et al., 2010). Oral debriefing provides a platform where bidders are informed of the strengths and weaknesses of their individual bids. This creates confidence in the procurement process and reduces the need for administrative reviews which tend to delay the procurement of requirements (Muhimbise, 2010).

Soudry (2007) reveals that abuse of the principle of accountability by those in-charge of the procurement process may lead to additional costs, as non-commercial criteria like corruption, favoritism or nepotism, replace the objective commercial criteria. OECD Report (2007) confirms that inadequate accountability and control mechanism leads to corruption and mismanagement of the procurement process. Corruption leads to poor quality of goods or services and delays the entire procurement system (Tanzi and Davoodi, 1997 cited by Moise and Geliso, 2004). A corrupt contract award process tends to favor a bidder with the best bribe instead of awarding the contract to the bidder with a combination of both the best price – quality of works, services and supplies required by the PDE (Soreide, 2002). IGG Report (2014) affirms that corrupt practices in the procurement process manifest themselves in unnecessary projects, substandard work, unnecessarily expensive work, diversion of resources, unjustified or unexpected price increases and delays in project completion. Implementing effective accountability mechanisms are crucial for balancing the discretionary power of the public employees (OECD Report, 2007) managing the procurement process. The concentration of unchecked powers in Ugandan PDEs makes employees develop delusions that result in the manipulation of the procurement rules and regulations (Ntayi, 2013) during the process of contract award. Consequently, incompetent bidders who cannot maximize value for money in the performance of the contract end up being awarded the contract. Poor accountability inhibits

efficiency which in turn affects the realization of value for money at the contract award stage (Abebe, 2012). Soudry (2007) argues that compromising the principle of accountability distorts incentives in the market place since less efficient suppliers are awarded contracts at the expense of efficient suppliers, who go unrewarded. Lack of accountability is characterized by non-adherence to procurement rules and lack of supporting documentation like implementation plans (IGG Reports, 2016, 2014). In the absence of implementation plans, items not required end up being procured and at higher than necessary prices (IGG, 2014). Besides, strict monitoring of contracts is difficult without implementation plans, which results into projects being abandoned before completion (IGG Report, 2014).

Procurement and Disposal Audit Report on 42 Central Government Entities for the Year Ended June 2016 reveals that lack of records in the contract award phase affects the audit trail and undermines the realization of value for money in the procurement of requirements for the Entity.

Procurement laws and regulations provide for delegation and accountabilities within the procurement structures and yet final decision making tends to concentrate at top management level hence creating congestions and delays (OECD Report, 2009a) in the award of contract. IGG Reports (2016, 2014) reveal that inadequate supervision of procurement projects by relevant authorities can lead to poor quality of work, financial losses, and failure to achieve the contract objectives. Most of the prior literature focuses less on how responsibility and answerability dimensions of accountability in the procurement process lead to value for money realization. This study seeks to fill this literature gap by exploring more on the dimensions of answerability and responsibility in explaining the relationship between accountability and value for money in the procurement process.

2.3.1.3 Compliance with competition principle and value for money in procurement process

Existing literature agrees that competition in the procurement process guarantees value for money for the procuring entity through enhancing the procurement of goods or services of better quality at reduced purchase price (Lithuania, 2012). Maximizing competition in the public procurement process leads to more efficient allocation of public resources with increased quality and savings in the procurement of works, services and supplies (Jorge, 2013; Lithuania, 2012; Everett, 2005). Competition amongst bidders in the procurement process guarantees price improvements and innovative ways of achieving value for money (Nsiah-Asare and Kwadwo, 2016). Increased competition leads to procurement of goods and services that are in large supply with price savings (OECD Report, 2009b). Open and fair competition enhances the provision of quality goods and services in the exact quantity and delivery time required by the PDE (Basheka, 2008). Rama et al. (2012) acknowledge that an accurate evaluation of bid documents ensures fair decision making in the award of the tender. Kee and Forrer (2008) aver that competition in the contract award stage ensures delivery of procurement requirements in a cost-effective manner. OECD Report (2003) affirms that fair competition especially in the contract award process benefits the procuring entity through lowering costs, boosting quality and delivery terms of procurement requirements. Komakech (2016) suggests that competition drives efficiencies in the entire public procurement process. According to the Public Procurement and Disposal of Public Assets Act 2003, adherence to the principles of competition ensure value for money in the public procurement process. Indeed, maintaining a “level playing field” for all participating bidders ensures that procurement entities achieve efficient and economic procurement results (SIGMA Report, 2016a). The ability of the PDE to correctly and fairly evaluate the bids is critical in ensuring that the most competitive bidder is awarded the contract (Racca et al., 2011). This increases chances that the highest possible value for money

is realized in the performance of the awarded contract (Anderson and Kovacic, 2009). Disseminating widely information related to the bidding process increases the chances of a good market response leading to the award of competitively priced contracts (Jorge, 2013). Sewoanu (2012) reveals that maximizing competition in the award of public contracts can save the PDE of up to 30% in form of price reductions.

Competitiveness in the contract award phase is undermined by lack of access to records and situations of conflict of interest (such as familiarity with bidders over time, personal interests like gifts or additional employment) which result into bias and corruption in the evaluation of bids and approval process (OECD Report, 2007). A contract award process characterized with collusion between economic providers and individuals manning the contract award process results into the Entity getting less for its money or paying more for what it gets (Lithuania, 2012). Obanda (2017) argues that unfair competition during the contract award process of PDEs culminates into excessive prices and poor quality of procurement requirements obtained by PDEs which undermines their goal of achieving value for money. The Procurement and Disposal Audit Report on 42 Central Government Entities for the Year Ended June 2016 acknowledges that unfairness in contract award stage manifested by self-interest and collusion could lead to lengthy administrative review as the aggrieved bidder files the complaint. This brings the entire the entire procurement process to a standstill until the final ruling is made by the competent appeals body hence prolonging the procurement cycle and undermining the realization of value for money in the contract award process (Olupot, 2019). In the public sector, members of evaluation committee tend to solicit for bribes of up to 20% of the contract value from potential bidders during the bid evaluation process (Lyatuu, 2020; Procurement and Disposal Audit Report for TMC for F/Y 2014/2015). Consequently, potential bidders are forced to cater for the bribe paid in form of high bid price which is definitely endorsed by the committee. This hinders maximization of value for money in the contract award phase as the

contract ends up being signed at an inflated price (Lyatuu, 2020; Olupot, 2019; Procurement and Disposal Audit Report on 42 Central Government Entities for the Year Ended June 2016).

Collusion in Uganda's contract award process distorts competition since bidders are not subjected to equal treatment hence undermining the maximization of value for money in the procurement of works, services and supplies. For instance, officials from Uganda's Office of the Prime Minister were alleged to have rejected offers from prequalified suppliers offering lower prices for maize and beans; preferring to award contracts to suppliers who were offering inflated prices for the same procurement requirements (Abele, 2020). It is estimated that "the inflated figure caused government a loss in excess of \$ 528.00 in the first phase alone representing 5% of total procurement" (Abele, 2020). In Uganda, the Lubowa Hospital construction project was not subjected to the competition principle as the government simply issued a promissory note of US\$ 397 million to an Italian firm (called Finasi) to kick start the project without going through a competitive tendering process (Canevet, 2019). Canevet (2019) reports that a local hospital built on similar terms cost \$25 million, therefore, making Lubowa Hospital project 16 times more expensive. IGG Report (2014) reiterates that non-competitive method of procurement are less transparency, more discretionary and are susceptible to corruption. OECD Report (2019) affirms that inadequate competition alongside collusive bidding results into inadequate prices in the award of contract. Whereas the literature reviewed shows a relationship between competition and value for money in the procurement process, most of the focus on competition is on fairness, publicity of opportunities, equal treatment and non-discrimination. Less attention has been paid to explain how the dimension of aggregation of requirements contributes to the enhancement of value for money. This study seeks to fill the gap by exploring how aggregation of requirements contributes to value for money in the procurement process.

2.3.1.4 Compliance with confidentiality principle and value for money in procurement process

Prior literature shows a scanty scholarly explanation of how confidentiality in the procurement process leads to realization of value for money. Protection of confidential information like trade secrets of tenderers ensure a level playing field in the public contract award phase (OECD Reports, 2011; 2009b). SIGMA Report (2016b) asserts that employees involved in the evaluation process must preserve the confidentiality of the information acquired by them in the process. Information related to the process of evaluation of bids and award recommendations must not to be disclosed to bidders or to any other person who is not officially concerned with the process, until information on the award of the contract is communicated to all bidders (SIGMA Report, 2016b). Where information is leaked in the process of evaluation, bidders may mount pressure on the evaluation team by promising them gifts or bribe the team to adjust the evaluation report in their favor which may compromise value for money maximization (OECD Report, 2016; S.P. Olupot, personal communication, April 20, 2020). OECD Report, (2009a) reveals that compliance with the principle of confidentiality during the contract award process curtails the risk of undue influences or abuse. Maintaining confidentiality and regulating communications with the bidders during the period of bid evaluation are paramount in minimizing cases of abuse and undue interference in the contract award process (OECD Report, 2009a). Safe custody of bids in a place with controlled access during the evaluation period diminishes the tendency of altering of bids during the process of contract award (OECD Report, 2019). PPDA 3rd Integrity Survey Report (2016) reveals that the most common and fast emerging vice in the process of contract award in Uganda is tampering with bids, including “switching” and “doctoring” submitted documents. Such a vice limits competition and denies the Entity opportunity of maximizing value for money (PPDA 3rd Integrity Survey Report, 2016). Disclosure of confidential information leads to information manipulation and biased

decision making at the contract award phase (Gordhan, 2012; Slay and Koronios, 2006). Breach of information confidentiality by government employees in the award of contract breeds a fertile ground for fraud (Rama et al., 2012; Mutula and Wamukoya, 2009). Confidential information in the government tender process is often not secure, exposing it to possible fraud (Rama et al., 2012). OECD Report (2009b) reveals that disclosure of sensitive information undermines the need for fair competition and favours collusion both of which hinder maximization of value for money in the contract award process. OECD Report (2016) posits that disclosing confidential information like trade secrets gives opportunity for interested suppliers to distort competition in the current and future contract award process which limits value for money realization. In Ugandan PDEs, there are still cases of unethical conduct where evaluation officials unofficially disclose information (PPDA Vote Performance Report F/Y 2017/18). This sometimes leads into lengthy appeals as cases end up in court hence delaying the procurement of requirements (PPDA Vote Performance Report F/Y 2017/18). Tilahun (2015) reiterated that unethical practices in public procurement negatively influences the procurement process as public resources are lost in such practices like collusion and conflict of interest hence denying PDEs the benefit of efficiency and effectiveness (value for money) in the delivery of services to the citizenry. Although prior literature shows a correlation between compliance with confidentiality principle in and value for money in the procurement process, the literature remains scanty and mostly from reports. This study seeks to explore sufficient scholarly explanation of how compliance with the confidentiality principle in the procurement process enhances value for money realization in the context of local governments.

2.3.2 The mediating effect of Institutional factors on the relationship between compliance with the public procurement principles and value for money in the procurement process

Bureaucratic procedures such as formalization of procurement procedures, centralization of authority and enforcement of rules (controls) enhance timely completion of procurement

activities within the stipulated time through strict adherence to ethical code of conduct hence increasing procurement efficiency (Olupot, 2019). Large organizations tend to have a hierarchical setup which is critical for attaining the highest degree of efficiency (Weber, 1968) as a result of efficient communication and minimal losses of time. The threat of legislative sanctions and the power of appointment vested on Chief Executives gives them influence over the bureaucratic outputs of their organizations (Guy, 2004 citing Calvert et al, 1989). On a contrary, Eyaa and Oluka (2011) found that institutional factors like hierarchical reporting, influence of procurement professional, autonomy and independence of the evaluation, contracts committee and procurement officers, effective coordination of activities and bureaucratic procedures do not significantly predict compliance with procurement regulations. Procurement regulations emphasize on compliance with public procurement principles as a means of maximizing value for money (The Public Procurement and Disposal of Public Assets Act, 2003). Rwothungeyo (2017) affirms that compliance with rules and procedures including hierarchies of authorities like contracts committee approvals leads to procurement delays. Ineffective coordination and supervision of procurement activities especially contracts awarded for civil works is rampant in Uganda's local government systems which leads to delayed completion of works, shoddy work and extra administration costs (Procurement and Disposal Audit Report on 42 Central Government Entities for the Year Ended June 2016; IGG Reports, 2017, 2016; Report of the Auditor General on the Financial Statement of TDLG, 2016).

2.4 Summary of literature review

Most of the existing literature indicates that compliance to procurement principles of transparency, accountability, competition, and confidentiality affects the realization of value for money in the procurement process. However, this study seeks to study the relationship between the procurement principles (transparency, accountability, competition and confidentiality) and value for money. To achieve value for money, there is need to study how

the variables under study relate with each other. For example, Bids ought to be assessed in conditions of effective competition with award criteria which adheres only to the lowest price and the most economically advantageous tender (Racca, 2011).

CHAPTER THREE METHODOLOGY

3.0 Introduction

This chapter defines the methodology used in this study, it covers the research design, study population, sample size determination, sampling design and procedures, sources of data, data collection methods, data collection instruments, validity and reliability of research instruments, data collection procedure, data processing and analysis, measurement and instrument design, ethical consideration, and anticipated limitations of the study.

3.1 Research design

The study adopted a case study research design with a quantitative research pattern. A case study is an in-depth study of a particular research problem rather than a sweeping statistical survey or comprehensive comparative inquiry. It is often used to narrow down a very broad field of research into one or a few easily researchable examples. The case study design is useful for testing whether a specific theory and model actually applies to the phenomena in the real world and a useful design that has been widely used by many researchers undertaking both qualitative and quantitative research approaches (Yazan, 2015).

3.2 Study population

The study population was 128 respondents covering the accounting officer, contracts committee members, procurement staff, evaluation committee members, and members of the user department (OAG, 2016). This population category was chosen because the decisions and actions of all those people within TDLG had a direct or indirect bearing on value for money in the procurement process of TDLG; which is the scope for the study.

For purposes of examining value for money, the population comprises of 20 contracts awarded by TDLG in the FY 2019/2020. According to the annual procurement report submitted by TDLG to PPDA for the FY2019/2020, TDLG awarded 20 contracts for works and services as

shown in Table 3.1.

3.3 Sample size determination

From a population of 128 employees (OAG, 2016), a sample size of 96 employees was selected using Krejcie and Morgan (1970) sample determination table. After a total sample for the study, the researcher proportionately calculated the sample frame for each employee category, by dividing the total number of employees in each by the total population multiplied by the total sample size as indicated in table 3.1 below.

Table 3. 1: Shows population and sample distribution of the study

Categories	Study Population	Sample size per category	Sampling techniques
Accounting Officer	1	1	Census
Contracts Committee	5	4	Purposive
Procurement and Disposal Unit staff	3	2	Purposive
Evaluation Committee	27	20	Purposive
User department	92 staff members	69	Simple random
Total	128	96	

Source: Krejcie and Morgan (1970)

The study further involved a review of 19 procurement action files for sampled procurements that were executed by TDLG for the period 2019 to 2020. According to Krejcie and Morgan (1970), a sample of 19 case files is proportionate for a study population of 20. Hence, considering 19 case files for a review was a good enough sample.

Table 3. 2: Shows population and sample distribution of procurement action files

Categories	Study Population	Sample size per category	Sampling technique
Services	4	4	Census
Works	16	15	Simple random
Total	20	19	

Source: Krejcie and Morgan (1970)

3.4 Sampling design and procedures

The study used both simple random sampling and purposive sampling techniques for selecting respondents to participant in the study. The study sample constituted of accounting officer, members of contracts committee, procurement and disposal unit staff, members of evaluation committee, and members of the user department. Purposive sampling technique was used for selecting employees who are directly involved in the procurement process such as the accounting officer, members of the contracts committee, procurement and disposal unit staff, and members of the evaluation committee. Respondents were purposively selected as the study mostly targets those employees who are in-charge of managing the procurement process.

Simple random sampling was used for selecting the rest of the staff who fall in the category of members of the user department with a view to obtain data, which accurately represents the population and classifications to be studied. The use of sample random sampling technique also intended to give all the respondents a chance of being selected for the study. Unlike purposive sampling which is prone to subjective judgment of the researcher and is not generalizable to the population, simple random sampling is totally free from bias and prejudice, is representative of the population and yields statistical inferences about the population (Alvi, 2016, Greener, 2008). Therefore, mixing purposive and simple random in this study was intended to minimize the above challenges associated with purposive sampling technique and

to make statistical inferences about the population.

3.5 Sources of data

3.5.1 Primary data

The primary data was obtained from the respondents using administered questionnaires in order to get data on the study variables.

3.6 Data Collection Methods

3.6.1 Survey Questionnaire

The researcher used the Survey questionnaire as it cost effective, saves time, and does not require much skill to administer as it is the case with interviews (Sekaran & Bougie, 2009). Since the researcher knew exactly what was required and how to measure the study variables, the survey questionnaire was an efficient data collection method (Sekaran & Bougie, 2009). The questionnaire survey allowed the collection of quantitative data which was entered in the Statistical Package for Social Scientists (SPSS) software package 26.0 for analysis. A questionnaire is a data collection technique where the respondents responded in writing to the number of items contained therein (Oso & Onen, 2008). Sekaran and Bougie (2009) defines a questionnaire as a pre- formulated written set of questions to which respondents record them arising usually within rather closely defined alternatives.

3.7 Data Collection Instruments

3.7.1 Questionnaire design

A questionnaire is a research instrument containing a series of questions and other prompts for gathering information from respondents (Kothari, 2001). In this study, a self-administered questionnaire containing items derived from previous studies was used to collect primary data basing on the study objectives. The questionnaire was closed ended and it entailed the background information about the respondents and questions for each study variable. For all

the study variables, the questions were anchored on a five-point Likert scale, ranging from 1 – Strongly disagree, 2 – disagree, 3 – neither agree nor disagree, 4 – agree, 5 – strongly agree). The questionnaires were administered to all categories of respondents in TDLG. The questionnaire was the main instrument of data collection and it was preferred in this study as it saved time, it is less expensive, it was convenient as most respondents had a busy schedule, and it didn't require much skill to administer a questionnaire as it does to conduct interviews (Sekaran & Bougie, 2009). Besides, the respondents were literate so they were comfortable with questionnaires. According to Kothari (2001) a questionnaire is advantageous because it is free from bias of the interviewer since the answers are in the respondent's own words.

3.8 Validity and Reliability of research instruments

3.8.1 Validity

Validity refers to the degree to which the data collection instrument measures what it is purposed to measure (Oso & Onen, 2008; Amin, 2005). The validity of the research instrument was guaranteed with the help of the research supervisors as experts in the area of study.

The researcher gave the supervisor to review and edit the research instruments. This helped the researcher ensure that the instrument is clear, relevant, specific and logically arranged. This was consistent with Sekaran (2000) who advances that the research instrument used for data collection was valid and able to yield similar results at all time. The Content Validity Index (CVI) was used to test for the validity of the research instrument (questionnaire) to ensure that the scale items are meaningful to the sample and that the issues captured are measurable. The questionnaire was valid if the coefficients for all the study variables are above 0.6 (Nunnally, 1978). The formula for computing the CVI is denoted by;

$$CVI = \frac{\text{Number of items declared valid}}{\text{Total number of items}}$$

Table 3. 3: Validity Results

Variable	CVI	No. of Items
Public procurement principles' Compliance	0.875	35
Value for money	0.75	9
Institutional factors	0.70	7

Primary data 2020

3.8.2 Reliability

Reliability is the degree to which the data collection instrument yields consistent results across the several items when it is administered more than once at a different point in time (Sekaran, 2003). To ensure reliability of the research instrument (questionnaire), the researcher pre-tested the questionnaire among a section of the intended respondents and questions which were found inappropriate were revised. Straub (1989) argued that the reliability of the instrument is determined in order to ascertain whether the measurement error is so high as to discredit the findings (Straub, 1989).

The reliability of the research instrument (questionnaire) was determined using the Cronbach's Alpha Coefficients obtained from SPSS version 23. The instrument was reliable where all the coefficients for all the study variables are above 0.6 as recommended by Nunnally (1978).

Table 3. 4: Reliability Results

Variable	Cronbach's Alpha	No. of Items
Public procurement principles' Compliance	0.635	35
Value for money	0.646	9
Institutional factors	0.681	7

Primary data 2020

3.9 Data Collection Procedure

The researcher obtained an introductory letter from the University management that introduced the researcher to the management of TDLG seeking to be granted permission to carry out the study. When allowed to proceed with research study, questionnaires were issued to the respondents and after the questionnaires are filled, they were collected for data analysis. The data that was obtained from the field using questionnaires were sorted, edited, summarized, coded and analyzed by the researcher in order to derive the necessary study conclusions.

3.10 Data processing and analysis

3.10.1 Quantitative data processing and analysis

After data collection, the raw data from questionnaires obtained from the field were sorted and entered into the SPSS software package 23 for analysis. The data entered in SPSS was checked for entry errors, out of range values, missing values, and presence of outliers. The necessary corrective actions were taken to correct any abnormal in the data. Thereafter frequencies were run to establish the PDE characteristics, followed by establishing study variable descriptive through means and standard deviation to understand the behavior of the data. This was followed by a zero order.

To examine the relationship between entity's compliance with public procurement principles and value for money, and also to establish the relationship between public procurement

principle compliance and institutional factors, Pearson correlation analysis which was performed. Public procurement principle compliance was the independent variable while value for money was the dependent variable.

The mediating effect of institutional factors on the relationship between compliance with public procurement principles and value for money. A multiple hierarchical regression analysis was run following all the recommended procedure.

3.11 Measurement of instruments

The independent variable of public procurement principles' compliance was operationalized in terms of (accountability, transparency, competition and confidentiality) and value for money as a dependent variable conceptualized as economy, efficiency and effectiveness. These variables were measured on a five-point Likert type scale (1 = Strongly Disagree, 2 = Disagree 3 = Not Sure, 4 = Agree and 5 = Strongly Agree. The choice of this measurement was based on the fact that each point on the scale carried a numerical score which was used to measure the respondents' attitude as supported by Sekaran (2003). The institutional factors were conceptualized under bureaucratic procedures as a mediating factor on the relationship between the procurement principles' compliance and value for money.

3.12 Ethical Considerations

The researcher upheld the ethical principles of privacy, informed consent, anonymity, confidentiality, and avoiding plagiarism. In order to uphold the respondent's right of privacy, the researcher didn't collect personal data relating to respondents.

The consent of respondents was obtained prior to their participation in the study. The respondents were briefed about their role in the study and the questions in the research instruments was designed with consciousness not to stir negative emotions from the respondents. Throughout this study, all the participants were to remain anonymous and only

identified by their social demographic characteristics. In this study, all matters that were indicated by the respondents as confidential were kept confidential and purely for academic purpose. The study avoided plagiarism by acknowledging all sources of information from other scholars to respect the copy right of the published data.

CHAPTER FOUR: PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

4.0 Introduction

This chapter presents, analyses and interprets the study findings of public procurement principles compliance and value for money in the procurement process of Uganda's local governments, a case of Tororo District local government based on the information obtained from the study questionnaire. It presents the response rate, background information about the respondents and empirical findings on public procurement principles compliance and Value for money. Multiple regression analysis and correlation analysis were run for the study objectives is also presented.

4.1 Response Rate

A total of 96 questionnaires were issued but 51 usable questionnaires were returned in time for consideration in the study giving a response rate of 53%. The results are therefore a good representation of the population from which the sample was selected.

4.2 Background Information about the Respondents

This sub section presents the characteristics of the respondents used in the study in relation to their position held, category of procurement, numbers of years served, gender, age group, high academic qualification on as these are key determinants of perceptions of public procurement principles compliance and value for money at Tororo District local government.

Table 4. 1: Procurement position held in relation to the procurement function

Procurement Position Held	Frequency	Percent
Accounting officer	1	2.0
Contracts committee	5	9.8
PDU	9	17.6
Evaluation committee	8	15.6
User department	28	54.9
Total	51	100.0

Primary data 2020

From the table 4.1 above, respondents from the user department constituted the highest score of 54.9% followed by 17.6% from the PDU, 15.6% was from the evaluation committee, 9.8% constituted the contracts committee and finally 2.0% accounting officer. This implies that all the respondents chosen for the study were knowledgeable enough to provide important responses or data for this research since they directly relate with the PDU while executing their duties implying that they were much informed about compliance with the public procurement principles and achieving value for money.

Table 4. 2:Category of Procurement

Category of Procurement	Frequency	Percent
Supplies	16	31.4
Services	14	27.5
Works	21	41.2
Total	51	100.0

Primary data 2020

The table 4.2 above indicated that Tororo District local government procures mainly works that constituted 41.2% followed by supplies that had 31.4% and finally services 27.5%. This implies that all the categories procured were represented in this study which provided insightful

information and also since works constituted the highest score, Tororo District local government should focus mainly on works to ensure value for money through complying to public procurement principles.

Table 4. 3: Years served at Tororo District Local Government

Numbers of Years served	Frequency	Percent
less than 2 years	3	5.9
2-5years	20	39.2
6-10years	27	52.9
over 10 years	1	2.0
Total	51	100.0

Primary data 2020

The table 4.3 above indicates that the majority of the respondents had served in Tororo District local government for a period between 6-10years representing 52.9% informing the researcher that the respondents had experience and had served for a long period to be well versed with how public procurement compliance results into achieving value for money in Tororo District local government. This was followed by 39.2% who had served for a period between 2-5years ,5.9% served for less than 2 years and finally 2% for a period of over 10 years.

Table 4. 4: Gender of respondents

	Frequency	Percent
Male	27	52.9
Female	24	47.1
Total	51	100.0

Primary data 2020

52.9% constituted the male while 47.1% constituted the female respondents implying that both sex was represented in the study which was a good representation. Also, males being many indicate that since most of the procurements are works it requires much of the technical skills

which are mainly acquired and owned by males as compared to the females.

Table 4. 5: Age of respondents

	Frequency	Percent
21-30years	27	52.9
31-40years	22	43.1
41-50 years	1	2.0
51-60years	1	2.0
Total	51	100.0

Primary data 2020

The table above 4.5 indicated that the majority of the respondents were between 21-30years followed by 31-40 years with 43.1% and finally 41-50 years and 51-60 years had only 2%. The implication to this is that Tororo District local government employs young and energetic staff that are able to execute their assigned duties without much supervision as they are still more dedicated and committed to their work than the old and almost retiring staff who are overburden with family related issues.

Table 4. 6: Highest academic qualification

	Frequency	Percent
Diploma	11	21.6
First degree	25	49.0
Masters	9	17.6
Professional courses	6	11.8
Total	51	100.0

Source: Primary data 2020

From the analysis shown in table 4.6 above, 49.0% had acquired their first degree while 21.6% had diploma qualification. 17.6% had masters and finally 11.8% had finished their professional courses of CIPS, CILT CPA among others. These results indicate that the respondents gave informed responses about the study areas since they had acquired some level of academic

qualification hence being able to understand the items/ constructs that measured each aspect of the study variable.

4.3 Descriptive statistics of the variables included in the study

This section consists of the descriptive statistics of the variables under study. The variables of the study whose descriptive statistics were computed included the public procurement principles compliance (transparency, accountability, competition and confidentiality) as the independent variable, value for money (economy, efficiency and effectiveness) as the dependent variable and institutional factors. The constructs under these variables were put on a Likert scale of 1-5 where 1 is for strongly disagree and 5 is for strongly agree where respondents were requested to indicate their level of agreement or disagreement with each sentence by ticking the option which best represented their personal feelings and understanding towards the level of public procurement principles compliance that influences the achievement of value for money. A mean above 3 indicates a high level of agreement and a mean less than 3 indicates a low level of agreement or disagreement.

4.3.1 Compliance with the Transparency principle

The constructs for compliance with the transparency principle studied were based on access to information and openness to attain value for money. The descriptive statistics showing the mean and standard deviation of the statements on the level of transparency principle compliance is given in table 4.7 below;

Table 4. 7: Descriptive results for TDLG’s Compliance with transparency principle

Statement	Mean	Standard deviation
1. This PDE provides stakeholders and the public access to current, up-to-date information about procurement processes, procedures and policies	4.019	0.883
2. This PDE posts contracts awarded on its website or procurement notice board.	4.059	0.858
3. All prospective bidders access accurate information at the same time.	3.922	1.246
4. Bidders are dealt with basing on the same rules and regulations	3.745	1.129
5. In this PDE, all successful and unsuccessful bidders are promptly informed about the results of their bids at the same time through written notification	3.726	1.115
6. In our PDE, a de-briefing session is usually organized to allow the unsatisfied bidder(s) to ascertain the facts	3.059	1.190
7. In this PDE, the procurement process is conducted with clarity; with all participating bidders on the know how contracts are awarded	3.667	1.052
8. In this PDE, the criteria for evaluation of bids is included in the bid document	4.177	0.953

Primary data: 2020.

From table 4.7 above, in this PDE, the criteria for evaluation of bids is included in the bid document had the highest mean of 4.177 with a standard deviation of 0.953. And the lowest was in our PDE, a de-briefing session is usually organized to allow the unsatisfied bidder(s) to ascertain the facts with a mean of 3.059 and standard deviation of 1.190. This implies that the respondents attached relative importance to all the statements that measured accountability principles since all their mean scores were above 3.

4.3.2 Compliance with the Accountability principle

The constructs for the compliance with the accountability principle studied were based on responsibility, answerability and completeness and adequacy of records to attain value for money. The descriptive statistics showing the mean and standard deviation of the statements on the level of accountability principle compliance is given in table 4.8 below;

Table 4. 8: Descriptive results for TDLG’s Compliance with the accountability principle

Statement	Mean	Standard deviation
1. In this PDE, there is a clear chain of responsibility with effective control mechanisms	3.843	1.046
2. This PDE accepts ownership for the results of its employee’s decisions and actions in the contract award phase	3.922	0.977
3. In this PDE, there is heavy penalty for employees who do not adherence to contract award guidelines	3.569	1.118
4. In this PDE, employees are committed to high standards of integrity of the contract award process.	3.569	1.005
5. In this PDE, there are regular procurement audits and monitoring for compliance with predetermined contract award criteria.	3.216	1.189
6. Contract award decisions made by this PDE are scrutinized by bidders and the general public	3.647	1.230
7. In this PDE, there is debriefing of unsuccessful bidders giving objective reasons for their failure	3.196	1.114
8. In this PDE, there is a clear mechanism for bid challenge by a disappointed or potential bidder.	3.549	1.222
9. In this PDE, all records on performance and integrity of the different providers is accessible to members of the evaluation committee.	3.922	1.093
10. For this contracting authority, all records (on the scores) are endorsed by the respective evaluators and kept by the Procurement and Disposal Unit (PDU).	4.078	1.036
11. This PDE’s records of proceedings for contract award process are retained and available for review	4.235	1.012

Primary data 2020

The table 4.8 above indicate that this PDE's records of proceedings for contract award process are retained and available for review had the highest mean score of 4.232 with standard deviation of 1.012. Debriefing of unsuccessful bidders giving objective reasons for their failure had the lowest mean of 3.196 and standard deviation of 1.114. This implied that there was a well conceptualization of the items that measured transparency principle compliance since all the mean scores were above 3 and respondents understood them clearly.

4.3.3 Compliance with the competition principle

The constructs for the compliance with the competition principle studied were based on fairness, publicity of opportunities, equal treatment, non-discrimination and aggregation of requirement, answerability and to attain value for money. The descriptive statistics showing the mean and standard deviation of the statements on the level of competition principle compliance is given in table 4.9 below;

Table 4. 9: Descriptive results for TDLG’s Compliance with competition principle

Statement	Mean	Standard deviation
1. Bids are accurately evaluated in this PDE	4.137	1.249
2. All bidders are treated fairly which increases bidder participation	4.196	1.249
3 Procurement opportunities are adequately publicized	4.333	1.125
4. This contracting authority ensures a level playing field for all economic operators participating in a specific contract award procedure	4.039	1.166
5. In this PDE, evaluation criteria are a standard used in the evaluation of bids to identify the substantially responsive bids that offer the best value for money.	4.177	1.144
6. The most frequently used method of procurement in this PDE is open bidding	4.294	0.986
7. Bidders are not excluded from participating in the contract award phase on the basis of nationality, race, religion and gender.	3.980	1.122
8. This PDE aggregates its requirements wherever possible	3.784	0.923
9.This PDE aggregates its requirements into larger quantities	3.667	0.887

Primary data 2020

Table 4.9 above indicate that in this PDE, Procurement opportunities are adequately publicized with a mean of 4.333 and deviation of 1.125. However, aggregating requirements into larger quantities was the lowest with a mean of 3.667 and standard deviation of 0.887. This implied

that respondents assessed all the statements or items measuring competition principle compliance as high.

4.3.4 Compliance with the Confidentiality principle

The constructs for the compliance with the confidentiality principle studied were based on concealment of sensitive information and safety custody of bids to attain value for money. The descriptive statistics showing the mean and standard deviation of the statements on the level of confidentiality principle compliance is given in table 4.10 below;

Table 4. 10: Descriptive results for TDLG’s Compliance with confidentiality principle

Statement	Mean	Standard deviation
1. Employees in this PDE maintain confidentiality throughout the contract award phase	3.765	1.050
2. In this PDE, sensitive information is difficult to get and very limited in content and availability.	3.882	0.887
3. This PDE manages the extent to which potential suppliers are required to submit commercially sensitive information in their submissions	3.667	0.931
4. This PDE maintains a document register for confidential information (including confidential bids) submitted by bidders	3.451	0.901
5. This PDE has a central storage area for all confidential information submitted by bidders	3.667	0.993
6. Bids submitted to this PDE remain in a safe place within the premises under lock and key when they are not under review by evaluation committee.	4.490	4.168

Primary data 2020

Table 4.10 above shows that bids submitted to the PDE remained in a safe place within the premises under lock and key when they are not under review by evaluation committee had the highest score of 4.490 with a deviation of 4.168, and registering for confidential information (including confidential bids) submitted by bidders had the lowest mean of 3.451 and standard deviation of 0.901 suggesting that respondents assessed all the items used in conceptualization of confidentiality principle compliance as all important.

4.3.4 Value for Money

Value for money studies were based on the 3 E's economy, effectiveness and efficiency. The descriptive statistics showing the mean and standard deviation of the statements on the level of value for money is given in Table 4.11 below;

Table 4. 11: Descriptive results for value for money

Statement	Mean	Standard deviation
1. In this PDE, the costs of contracts reflect current market prices	3.314	1.029
2. Contracts awarded by this PDE are within predetermined costs.	3.294	1.171
3. There is procurement of quality of goods, works and services at less costs.	3.098	1.171
4. In this PDE, the output delivered by providers exceed the resources used by the Entity for procuring specific requirement(s).	3.000	1.039
5. In this PDE, providers deliver all outputs as per the specifications / Terms of Reference (TOR) / Scope of Works (SOW).	2.980	1.208
6. A transparent process ensures efficient resource allocation	3.667	1.275
7. In our PDE, providers who participate in the contract award process meet the delivery response time	3.078	1.111
8. In this PDE, contracts are awarded to bidders who can execute the responsibility as per the delivery or work schedule	3.039	1.076
9. In this PDE, the contract award process results into reduced lead time.	2.784	1.189

Primary data 2020

Table 4.11 points out that a transparent process ensures efficient resource allocation with a mean of 3.667 and standard deviation of 1.275, and finally contract award process resulting into reduced lead time had a mean of 2.784 and standard deviation of 1.189. This implied that the respondents were in agreement with all the statements that measured value for money.

4.4 Correlation analysis

Correlation analysis was conducted to test the relationship between public procurement principles compliance (transparency, accountability, competition and confidentiality) and value for money. Pearson correlation analysis was used to determine the relationship and results are explained in table 4.12 below;

Table 4. 12: Results of correlation between public procurement principles compliance and value for money

	Value for money			
Transparency principle	.292*			
Accountability principle		.549**		
Competition principle			.441**	
Confidentiality principle				.330*

Source: *Primary data 2020*

Table 4.12 above shows the Pearson’s correlation coefficient $r = 0.292^{**}$ between transparency principle and value for money implying that two variables were significant. The $r = 0.292^{**}$ and significance $p = 0.038$ suggest that there was a weak but positive and significant relationship between transparency principle and value for money. This finding indicates that irrespective of the relationship being weak, if Tororo District local government could conduct the procurement process in a transparent manner then the relationship would improve since it was positive and significant showing that value for money depends on transparency as a

principle.

In addition, the table shows the Pearson's correlation coefficient $r = 0.549$ and significance $p = 0.000$ which implies a moderate but positive and significant relationship between accountability principle and value for money. This finding indicates that irrespective of the relationship being moderate, if Tororo District local government could conduct the procurement process in an accountable manner in terms of being responsible for the actions and decisions taken and providing evidence of what transpired then the relationship would improve since it was positive and significant showing that value for money depends on accountability as a principle of public procurement.

Still, results show the Pearson's correlation coefficient $r = 0.441$ and significance $p = 0.001$ which implies a weak but positive significant relationship between competition principle and value for money. If Tororo District local government could conduct the procurement process in a competitive manner, potential bidders will have confidence in the participation of the bidding process of Tororo District local government which will positively influence the relationship since it was positive and significant showing that value for money depends on having a competitive procurement process.

Finally, the results show that Pearson's correlation coefficient $r = 0.330$ and significance $p = 0.018$ implies a weak but positive significant relationship between confidentiality principle and value for money. If Tororo District local government could conduct the procurement process putting into consideration that confidentiality is very key when handling the activities in the procurement process as this will improve the relationship from being weak to even strong since it was positive and significant showing that value for money depends on putting into emphasis confidentiality principle while undertaking procurement.

4.5 Regression analysis

The study also utilized the stepwise multiple linear regression to determine the influence of the independent and mediating variable on the dependent variable included in the study. But before the regression was conducted several assumptions were considered such as computing the means of the study variables to control multicollinearity issues that would distort the results. Test for normality were also conducted to ensure that data was normally distributed. It was also important to include in the model variables that had reasonable correlation.

4.5.1 Regression analysis of the link between TDLG's compliance with the public procurement principles on value for money in the procurement process

The initial step involved ascertaining whether there was a significant effect of an entity's compliance with the public procurement principles on value for money in the procurement process. The findings are presented below using simple linear regression model.

Multiple Regression analysis

In order address the three study objectives, a multiple regression was conducted.

Table 4. 13: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.590 ^a	.348	.292	.49155

a. Predictors: (Constant), Transparency, Accountability, Competition, Confidentiality

The results of the model summary in Table 4.13 above indicate adjusted R squared was .292 approximately 29.2% indicating that the four variables of transparency, accountability, competition and confidentiality principles explain 29.2% variance in value for money at Tororo

District Local government leaving 70.8% to be explained by other factors.

Table 4. 14: Anova Summary

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression 5.943	4	1.486	6.149	.000 ^b
	Residual 11.115	46	.242		
	Total 17.058	50			

Dependent Variable: Value for Money

Predictors: (Constant), Transparency, Accountability, Confidentiality, Competition

In testing the significance of the model, the value obtained was 0.000 at 5% level in a two tailed test this indicates that the model was statistically significant in predicting the influence of the predictor variables on value for money.

Table 4. 15: Results of the multiple regression coefficients

Coefficients

Model		Unstandardized		Standardized		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.591	.416		3.824	.000
	Transparency	-.171	.132	-.218	-1.295	.202
	Accountability	.409	.141	.511	2.913	.006
	Competition	.079	.065	.194	1.225	.227
	Confidentiality	.090	.088	.140	1.018	.314

a. Dependent Variable: Value for money

As indicated in Table 4.15, the findings of the study revealed that accountability principle emerged to be the strongest and only predictor of value for money (Beta=0.511, p value =0.006). This means that any efforts made by the Tororo District Local Government to implement procurement while paying attention to accountability principle would improve on the value for money in terms of economy, efficiency and effectiveness by 0.511.

Transparency was a non-significant predictor of value for money (Beta =-0.218, p value =0.202). This means that any efforts made by the Tororo District Local Government to improve transparency would reduce value for money by 0.218. More so, competition was a non-significant predictor of value for money (Beta =-0.194, p value =0.227). This means that any efforts made by the Tororo district local government to implement competition while conducting procurement would reduce value for money by 0.218. Finally, Confidentiality was a non-significant predictor of value for money (Beta =-0.140, p value =0.314). This means that any efforts made by the Tororo district local government to improve confidentiality as a principle would reduce value for money by 0.140.

4.5.2 Regression analysis of the mediating effect of institutional factors on the relationship between TDLG's compliance with the public procurement principles and value for money in the procurement process

The study tested whether the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process was mediated by institutional factors. The analysis was based on the four steps of the hierarchical regression proposed by Baron and Kenny (1986). The first step assumes that the independent variable should have a significant effect on the dependent variable, the second step assumes that the independent variable should have a significant effect on the mediator, the third step assumes that the mediator should have a significant effect on the dependent variable, and the last step

involves combining the independent variable and the mediator and looking at whether the mediator is significant and the model is predicting more variations compared with the model in the first step. The findings are presented in the subsequent subsections below;

Table 4. 16: Multiple regression results on the mediating effect of institutional factors on the relationship between TDLG’s compliance with the public procurement principles and value for money in the procurement process

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.590 ^a	.348	.321	.48128		
a. Predictors: (Constant), Institutional factors, An entity’s compliance with the public procurement principles						
Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.081	.412		2.624	.012
	An entity’s compliance with the public procurement Principles	.186	.119	.243	1.569	.123
	Institutional factors	.370	.143	.401	2.589	.013
a. Dependent Variable: Value for money in the procurement process						

Source: Primary data, 2020

The results from the multiple regression model table 4.16 above, show that an entity's compliance with the public procurement principles had no significant effect on value for money in the procurement process ($B=0.186$, $t=1.569$, $P\text{-value}>0.05$). The findings revealed that institutional factors had a positive and significant effect on value for money in the procurement process ($B=0.370$, $t=2.589$, $P\text{-value}<0.05$). The model summary results revealed that Adjusted R Square of the model was 0.321 which showed that an entity's compliance with the public procurement principles and institutional factors account for 32.1% of the variations in value for money in the procurement process and the remaining 67.9% of the variations are accounted for by other factors.

The results indicate that there was a mediating effect of institutional factors on the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process. The mediating effect is evidenced from the mediator variable (institutional factors) which statistically and significantly ($P\text{-value}<0.05$) influence/affect the value for money in the procurement process while the independent variable (an entity's compliance with the public procurement principles) had no significant effect on value for money in the procurement process.

CHAPTER FIVE: SUMMARY, DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the summary, discussions, conclusions and recommendations of the study on public procurement principles' and value for money in the Tororo District local government based on the study findings. The first section presents the summary based on the study findings. Discussions, conclusions, recommendations, contributions, and areas for further study are equally presented in this chapter.

5.1 Summary of key findings

The study sought to examine the relationship between compliance with public procurement principles (transparency, accountability, competition and confidentiality) and value for money and the mediating role of institutional factors on the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process, considering TDLG as a case study. The data for the study was collected from 96 respondents who included the members of contracts committee, accounting officer, evaluation committee, PDU and the user departments of Tororo District local government.

The correlation results indicate that there was a positive and moderate relationship between public procurement principles' compliance and value for money suggesting that the two variables had a positive significant relationship ($r = 0.507^{**}$, $p = 0.000$).

The study also found out that there was a positive and moderate relationship between public procurement principles' compliance and institutional factors suggesting that the two variables had a positive significant relationship ($r = 0.659^{**}$, $p = 0.000$). Compliance with public procurement principles in Tororo District local government depends on how hierarchical reporting, the influence of procurement professionals, autonomy and independence of

procurement actors, effective coordination of activities and the level of bureaucratic procedures. The findings also mean that the gaps in institutional factors deter compliance with public procurement principles while undertaking the procurement process in Tororo District local government.

Still, the findings of the study revealed that accountability principle emerged to be the strongest and only predictor of value for money (Beta=0.511, p value =0.006). Transparency was a non-significant predictor of value for money (Beta =-0.218, p value =0.202). More so, competition was a non-significant predictor of value for money (Beta =-0.194, p value =0.227). Finally, Confidentiality was a non-significant predictor of value for money (Beta =-0.140, p value =0.314).

The results also indicated that there was a mediating effect of institutional factors on the relationship between an entity's compliance with the public procurement principles and value for money in the procurement process. The mediating effect is evidenced from the mediator variable (institutional factors) which statistically and significantly (P-value<0.05) influence/affect the value for money in the procurement process while the independent variable (an entity's compliance with the public procurement principles) had no significant effect on value for money in the procurement process.

5.2 Discussion of the Study Findings

There was a positive and significant relationship between public procurement principles' compliance and value for money. The study therefore inferred that attainment of value for money depends on how the entity complies with public procurement principles. These study findings and observations are supported by previous studies which affirm that a transparent procurement process enhances competition by giving potential bidders an opportunity to bid which in turn boosts efficient resource allocation besides contributing to savings for public

entities in the procurement of works, services and supplies (Kuhn and Sherman, 2014; Abebe, 2012; OECD Report, 2003).

Adherence to transparency in the public procurement process ensures fair and equal treatment of all tenderers hence realization of best value for money for public money (Voloder, 2015; Kuhn and Sherman, 2014; OECD Report, 2009b). Baker et al. (2019) posit that applying the accountability lens to economical processes leads to improvement in the analysis of value for money for beneficiaries. Increased accountability in spending public funds maximizes value for money as the available resources are properly used to achieve maximum benefit (Barnett et al., 2010). Kee and Forrer (2008) aver that competition in the contract award stage ensures delivery of procurement requirements in a cost-effective manner. Komakech (2016) suggests that competition drives efficiencies in the entire public procurement process. SIGMA Report (2016b) asserts that employees involved in the evaluation process must preserve the confidentiality of the information acquired by them in the process.

Still, the study found out that there was a positive relationship between public procurement principles' compliance and institutional factors and this was in line with Ssejemba (2015), who assert that institutional factors are aspects within the control of an organization which influence the actions and behaviour of individuals and organizations at different levels. Relatedly, Eyaa and Oluka (2011) identify institutional factors as hierarchical reporting; influence of procurement professional; autonomy and independence of the evaluation, contracts committee and procurement officers; effective coordination of activities; and bureaucratic procedures. Bureaucratic procedures are defined by hierarchy of authority, impersonality, written rules of conduct, promotion based on achievement, specialized division of labour, and efficiency (Weber, 1964).

Further still, the study found out that there was a mediating effect of institutional factors on the relationship between public procurement principles' compliance and value for money as this was in line with Rwothungeyo (2017) who affirms that compliance with rules and procedures including hierarchies of authorities like contracts committee approvals leads to procurement delays. Bureaucratic procedures such as formalization of procurement procedures, centralization of authority and enforcement of rules (controls) enhance timely completion of procurement activities within the stipulated time through strict adherence to ethical code of conduct hence increasing procurement efficiency (Olupot, 2019). Large organizations tend to have a hierarchical setup which is critical for attaining the highest degree of efficiency (Weber, 1968) as a result of efficient communication and minimal losses of time.

5.3 Conclusion of the Study

The study concludes that value for money depends on how public procurement principles of transparency, accountability, competition and confidentiality are compiled to. There were gaps in terms of complying with the above-mentioned principles which hinder the attainment of value for money.

Still, the study concludes that compliance to public procurement principles depends on the influence of these institutional factors of hierarchical reporting, influence of procurement professionals, autonomy and independence of procurement actors, effective coordination of activities and bureaucratic procedures. There were institutional gaps in Tororo District local government. Such institutional gaps need to be addressed so as to ensure that public procurement principles are compiled with in Tororo District local government.

In addition to the above, the study concludes that institutional factors have a mediating effect in the relationship between the entity's compliance with public procurement principles and value for money. Therefore, Tororo District local government has to ensure that the

institutional factors are handled in the recommended manner in terms of reporting, coordination of activities among others if value for money is to be achieved.

5.4 Recommendations of the study

From the above findings, the study recommends the following,

Tororo district local government should ensure that the PDU follows or adheres to the public procurement principles while undertaking the procurement process and failure to comply with them should result into punishments to all those involved.

Members of the procurement department and those involved with the procurement function should be taken for training courses, workshops and conferences to boost, remind and educate them about the impact of either failure or success in complying with public procurement principles.

Also, the members of the PDU should be trained on the ethical principles and code of ethical conduct that they have to adhere to if they are to enable the Local Government to attain value for money.

5.5 Areas for further research

This study was restricted to Tororo District Local Government thus, the extent to which these findings can be generalized to all the Local District Governments in Uganda is not clear. Therefore, there is a need to conduct further research using more local district governments, in other areas of Uganda to assess whether truly compliance with public procurement principles results into attainment of value for money.

Future research might extend the scope of this study by involving other principles other than those included in this study like economy, non-discrimination, promotion of ethics among others and their influence on attainment of value for money.

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APPENDIX A: QUESTIONNAIRE TO PROCUREMENT STAFF OF TORORO

LOCAL GOVERNMENT.

Dear Respondent,

This study investigates the relationship between compliance of TDLG with public procurement principles and value for money creation potential in the entity's procurement process (es). The study is part of Bilali Ademun Aisha's Master of Science in Procurement and Supply Chain Management degree to be awarded by Kyambogo University. Kindly spare some of your precious time and complete this questionnaire to enable her accomplish this task. You are requested to be as honest and sincere as possible in your responses to enable a more accurate understanding in the aspects investigated in the study. The responses you provide will be treated with utmost confidentiality and only used for the purposes of this study.

Thank you for your cooperation.

SECTION A: BACKGROUND INFORMATION (Please tick the appropriate answer represented by the number below it)

Position of the respondent in relation to procurement function in the Procurement and Disposal Unit (PDE):

Accounting Officer	Contracts Committee member	Member of Procurement and Disposal Unit	Member of Evaluation Committee	Member of User Department	Others, specify
1	2	3	4	5	6

Category of procurement acquired most by the PDE:

Supplies	Services	Works
1	2	3

Number of years served in the PDE

Less than 2 years	2-5 years	6 – 10 years	Over 10 years
1	2	3	4

Gender

Male	Female
1	2

Age of respondent

21-30 years	31-40 years	41-50 years	51-60 years
1	2	3	4

Highest academic qualification of the respondent

Certificate	Diploma	First degree	Masters	Professional (e.g. CIPS, CILT, CPA, ACCA)	Others (specify).....
1	2	3	4	5	6

SECTION B: COMPLIANCE WITH THE TRANSPARENCY PRINCIPLE

For purposes of filing the questionnaire, PDE implies TDLG.

On a five-point scale (1 -strongly disagree (SD), 2-disagree(D), 3-neither disagree nor agree(N), 4- agree(A), and strongly agree (SA). Please Indicate with the statements provided below,

	Access to information	SD D A N SA				
PTA1	This PDE provides stakeholders and the public access to current, up-to-date information about procurement processes, procedures and policies.	1	2	3	4	5
PTA2	This PDE posts contracts awarded on its website or procurement notice board.	1	2	3	4	5

PTA3	All prospective bidders' access accurate information at the same time.	1	2	3	4	5
PTA4	Bidders are dealt with basing on the same rules and regulations					
	Openness					
PTO1	In this PDE, all successful and unsuccessful bidders are promptly informed about the results of their bids at the same time through written notification.	1	2	3	4	5
PTO2	In our PDE, a de-briefing session is usually organized to allow the unsatisfied bidder(s) to ascertain the facts.	1	2	3	4	5
PTO3	In this PDE, the procurement process is conducted with clarity; with all participating bidders on the know how contracts are awarded.	1	2	3	4	5
PTO4	In this PDE, the criteria for evaluation of bids is included in the bid document.	1	2	3	4	5

(Adapted from the works of Obanda, 2010; OECD Report, 2007; Abebe, 2012)

SECTION C: COMPLIANCE WITH THE ACCOUNTABILITY PRINCIPLE

For purposes of filing the questionnaire, PDE implies TDLG

On a five-point scale (1-strongly disagree (SD), 2-disagree (D), 3- neither agree nor disagree (N), 4-agree (A), 5-strongly agree (SA). Please indicate the extent to which you agree with the statements provided below.

	Responsibility	SD	D	N	A	SA
PAR1	In this PDE, there is a clear chain of responsibility with effective control mechanisms.	1	2	3	4	5
PAR2	This PDE accepts ownership for the results of its employee’s decisions and actions in the contract award phase.	1	2	3	4	5
PAR3	In this PDE, there is heavy penalty for employees who do not adhere to contract award guidelines.	1	2	3	4	5
PAR4	In this PDE, employees are committed to high standards of integrity of the contract award process.	1	2	3	4	5
	Answerability					
PAA1	In this PDE, there are regular procurement audits and monitoring for compliance with predetermined contract award criteria.	1	2	3	4	5
PAA2	Contract award decisions made by this PDE are scrutinized by bidders and the general public.	1	2	3	4	5
PAA3	In this PDE, there is debriefing of unsuccessful bidders giving objective reasons for their failure.	1	2	3	4	5
PAA4	In this PDE, there is a clear mechanism for bid challenge by a disappointed or potential bidder.	1	2	3	4	5

	Completeness and adequacy of records					
PAC1	In this PDE, all records on performance and integrity of the different providers is accessible to members of the evaluation committee.	1	2	3	4	5
PAC2	For this contracting authority, all records (on the scores) are endorsed by the respective evaluators and kept by the Procurement and Disposal Unit (PDU).	1	2	3	4	5
PAC3	This PDE's records of proceedings for contract award process are retained and available for review.	1	2	3	4	5

(Adapted from the works of Mahmudul, 2016; Obanda, 2010, Abebe, 2012).

SECTION D: COMPLIANCE WITH THE COMPETITION PRINCIPLE

On a five-point scale (1-strongly disagree (SD), 2-disagree (D), 3-neither disagree nor agree (N), 4- agree (A), 5_ strongly agree (SA). Please indicate the extent to which you agree with the statements provided below.

	Fairness	SD	D	N	A	SA
PCF1	Bids are accurately evaluated in this PDE.	1	2	3	4	5
PCF2	All bidders are treated fairly which increases bidder participation					
	Publicity of opportunities					
PCP1	Procurement opportunities are adequately publicized.	1	2	3	4	5
PCP1	In this PDE, more companies compete for contracts during the award phase.	1	2	3	4	5
	Equal treatment					

PCE1	This contracting authority ensures a level playing field for all economic operators participating in a specific contract award procedure.	1	2	3	4	5
PCE2	In this PDE, evaluation criteria are a standard used in the evaluation of bids to identify the substantially responsive bids that offer the best value for money.	1	2	3	4	5
Non-discrimination						
PCN 1	The most frequently used method of procurement in this PDE is open bidding.	1	2	3	4	5
PCN 2	Bidders are not excluded from participating in the contract award phase on the basis of nationality, race, religion and gender.	1	2	3	4	5
Aggregation of requirements						
PCA 1	This PDE aggregates its requirements wherever possible.	1	2	3	4	5
PCA 2	This PDE aggregates its requirements into larger quantities.	1	2	3	4	5

(Adapted from the works of Nsiah-Asante and Kwadwo, 2016; Komakech, 2016; Racca, 2010;

OECD Report, 2009a)

SECTION E: COMPLIANCE WITH CONFIDENTIALITY PRINCIPLE

On a five-point scale (1-strongly agree (SA), 2-disagree (D), 3-neither agree nor disagree (N), 4- agree (A), 5-strongly agree (SA). Please indicate the extent to which you agree with the statements provided below.

	Concealment of sensitive information	SD	D	N	A	SA
PCC1	Employees in this PDE maintain confidentiality throughout the contract award phase.	1	2	3	4	5
PCC2	In this PDE, sensitive information is difficult to get and very limited in content and availability.	1	2	3	4	5
PCC3	This PDE manages the extent to which potential suppliers are required to submit commercially sensitive information in their submissions.	1	2	3	4	5
	Safe custody of bids					
PCS1	This PDE maintains a document register for confidential information (including confidential bids) submitted by bidders.	1	2	3	4	5
PCS2	This PDE has a central storage area for all confidential information submitted by bidders.	1	2	3	4	5
PCS3	Bids submitted to this PDE remain in a safe place within the premises under lock and key when they are not under review by evaluation committee.	1	2	3	4	5

(Adapted from SIGMA Report, 2016a, SIGMA Report, 2010; OECD Report, 2009a)

SECTION F: VALUE FOR MONEY IN THE PROCUREMENT

For purposes of filing the questionnaire, PDE implies TDLG.

On a five-point scale (1 -strongly disagree (SD), 2-disagree (D), 3-neither disagree nor agree (N), 4-agree (A), and strongly agree (SA). Please indicate with the statements provided below.

	Economy	SD	D	N	A	SA
CAP1	In this PDE, the costs of contracts reflect current market prices	1	2	3	4	5
CAP2	Contracts awarded by this PDE are within predetermined costs.	1	2	3	4	5
CAP 3	There is procurement of quality of goods, works and services at less costs.					
	Efficiency	SD	D	N	A	SA
CAQ1	In this PDE, the output delivered by providers exceed the resources used by the Entity for procuring specific requirement(s).	1	2	3	4	5
CAQ2	In this PDE, providers deliver all outputs as per the specifications / Terms of Reference (TOR) / Scope of Works (SOW).	1	2	3	4	5
CAQ3	A transparent process ensures efficient resource allocation.					
	Effectiveness	SD	D	N	A	SA
CAT1	In our PDE, providers who participate in the contract award process meet the delivery response time.	1	2	3	4	5
CAT2	In this PDE, contracts are awarded to bidders who can execute the responsibility as per the delivery or work schedule.	1	2	3	4	5
CAT3	In this PDE, the contract award process results into reduced lead time.	1	2	3	4	5

SECTION G: INSTITUTIONAL FACTORS

On a five-point scale (1-strongly agree (SA), 2-disagree (D), 3-neither agree nor disagree (N), 4-agree (A), 5-strongly agree (SA)). Please indicate the extent to which you agree with the statements provided below.

		SD	D	N	A	SA
	Hierarchical reporting					
IHR1	The hierarchical reporting mechanism within the entity is appropriate.	1	2	3	4	5
	Influence of procurement professionals					
IIP1	In this PDE, professional and job-related responsibilities are placed before personal gain and individual interest.	1	2	3	4	5
	Autonomy and independence of procurement actors					
IAI1	The Accounting Officer does not seek to influence the decisions or activities of others.	1	2	3	4	5
IAI2	The independence of the Contracts Committee is strong.	1	2	3	4	5
	Effective coordination of activities					
IEC1	The Accounting Officer effectively supervises and coordinates procurement activities in the Procurement and Disposal Unit.	1	2	3	4	5
IEC2	There is effective coordination of procurement activities among departments of the entity.	1	2	3	4	5
	Bureaucratic procedures					
IBP1	Where there is a disagreement regarding a procurement, it is solved according to the Public Procurement and Disposal of Public Assets Act, 2003.	1	2	3	4	5

(Adapted from Eyaa & Oluka, 2011)

Thank you for cooperation

APPENDIX B: SAMPLE SIZE DETERMINATION TABLE

Table showing 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	2600	335
15	14	110	86	290	165	850	265	2800	338
20	19	120	92	300	169	900	269	3000	341
25	24	130	97	320	175	950	274	3500	346
30	28	140	103	340	181	1000	278	4000	351
35	32	150	108	360	186	1100	285	4500	354
40	36	160	113	380	191	1200	291	5000	357
45	40	170	118	400	196	1300	297	6000	361
50	44	180	123	420	201	1400	302	7000	364
55	48	190	127	440	205	1500	306	8000	368
60	52	200	132	460	210	1600	310	9000	370
65	56	210	136	480	214	1700	313	10000	375
70	59	220	140	500	217	1800	317	15000	377
75	63	230	144	550	226	1900	320	20000	379
80	66	240	148	600	234	2000	322	30000	380
85	70	250	152	650	242	2200	322	40000	381
90	73	260	155	700	248	2400	327	50000	382
95	76	270	159	750	254	2600	331	75000	384

Source: Adopted from Krejcie and Morgan (1970).