

Procurement Processes And Logistics Performance Of An Organisation. A Case Study Of Uganda

Revenue Authority

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Abstract

The study aimed at procurement processes and logistics performance of an organisation with a case study of Uganda revenue authority and it was guided by the following objectives; To examine the effects of Budget Planning on logistics performance of Uganda Revenue Authority, to examine role, the Documentation and Record-Keeping on logistics performance at Uganda Revenue Authority and to establish the contribution of Compliance and Ethics on logistics performance at Uganda Revenue Authority. The study used proportionate stratified sampling to categorize the different respondents and therefore after adopted purposive sampling to select the respondent on the basis of their proximity and interaction with the procurement process as well as knowledge on the procurement activities in the organization and thus the sample was as follows; Primary data was obtained through the use of self-administered questionnaires. The findings of the study indicated that profitability would be at 1.5632 holding best procurement practices which are green purchasing, supplier partnering, adoption of information communication and purchasing ethics constant at zero. The study established that effort by the management to support the green purchasing improve the company's profitability ($r = .755$, $p = 0.001 < 0.05$). The study found that good supplier partnering would significantly increase profitability ($r = 0.828$, $p = 0.002 < 0.05$). The study recommends that management in Cadbury (K) Limited should ensure that there is an appropriate focus on good practice in procurement and that there is a significant procurement procedure in place to ensure compliance with all relevant guideline. On delivering services management must address the issue of procurement process as these has accrued benefits directly to the bottom line of organizations.

Keywords: Procurement Processes, Logistics Performance and Organisation

Background of the study

According to the revised National Strategy for Sustainable Development (March 2005), sustainable consumption and production contributes to increased sustainable procurement efforts and also supports the drive to recognize and incorporate broader social impacts into public procurement decisions (Faith, Kalikola, Kazaara, et al. ., 2023). In South Sudan, sustainable procurement includes the Sustainable Development Framework on Government Estate, an evolving series of guidelines

including some reporting actions, and a growing set of guidelines from the Government Business Office provides a solid foundation for better understanding the impacts of public procurement on society (Ngozi et al., 2007). It is "intended as a general guide for procurement and policy practitioners to show positive actions they can take to incorporate relevant social measures" This two-way approach is important for knowledge transfer and cascading

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practice through relevant chains (Faridah et al. ., 2023).

Because of its enormous economic power and susceptibility to corruption, public procurement for the purchase of goods and services by governments around the world is increasingly regulated, and GOSS has focused on improvement at the national level; supplier selection, value for money and avoiding waste of public funds publicize contracts, fight corruption, ensure successful completion of contracts, balance domestic procurement pressures with the economic benefits of international competition, use the power of public procurement to promote social and environmental goals; enforce compliance with public procurement rules and recognize (Paul et al., 2023). In recent years, however, more attention has been paid to the strategic importance of public procurement. One of the reasons may be the trend of increasing outsourcing. Companies tend to outsource a large number of activities that were previously part of their own operations (Ronet et al., 2023). This

Problem statement

Although procurement has taken hold in most organizations, there are still gaps in the implementation of the procurement process and many practitioners still have limited knowledge of the breadth of procurement activities (Ronald et al., 2023). The purchasing process plays a vital role in influencing the logistics performance of an organization. However, within this process, there are often problems and inefficiencies that prevent the organization from achieving optimal logistics performance (Ntirandekura & Alex, 2022). To solve these problems, it is essential to understand and analyze the relationship between the purchasing process and logistics performance. Therefore, the problem statement is as follows:

“Despite the recognized importance of the procurement process in improving logistics performance, many organizations face challenges and inefficiencies in their procurement operations that affect the overall effectiveness of their supply chain (Musaibah et al., 2023). The objective of this study is to investigate, analyze and identify the key factors influencing the procurement process and their impact on logistics performance within

outsourcing means that costs that were previously internal costs, such as wages and overhead, are now external in the form of purchased goods or services. Shortages due to late delivery and long lead times are some of the factors that are associated with organizations that have not streamlined their logistics channels to the level of full capacity for effective distribution (Christopher, Muhindo, et al., 2022). An organization's purchasing function can help solve shortage-related issues and can also analyze logistics challenges and evaluate the lag time between order placement and fulfillment (Murendo et al., 2018). Well-organized purchasing processes relieve stress on the logistics network because organizational requirements are planned in time to efficiently fulfill logistics requirements, which improves logistics efficiency (Lydia et al., 2023). Based on these facts, this study will be conducted to assess the impact of procurement on logistics performance in Uganda Revenue Authority as a case study.

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URA By addressing these challenges and inefficiencies, the organization seeks to optimize its procurement process and ultimately increase its logistics performance to meet customer requirements, reduce costs and improved the overall supply chain. efficiency (Ivan et al., 2023).”

The link between purchasing and logistics is one area that has not been well explained to purchasing professionals. The limited connection between these two areas negatively affects the overall performance of the organization and especially the performance of the logistics function (Christopher, Moses, et al., 2022). This study highlights the need to examine the linkage between purchasing and logistics, identify potential problems, and propose solutions to improve the overall performance of an organization's supply chain. It forms the basis for a comprehensive research study or project aimed at improving purchasing processes and logistics performance in a chosen organization (Ramadhan et al., 2023).

Objectives of the study

1. To examine the effects of Budget Planning on logistics performance of Uganda Revenue Authority.
2. To examine role, the Documentation and Record-Keeping on logistics performance at Uganda Revenue Authority.
3. To establish the contribution of Compliance and Ethics on logistics performance at Uganda Revenue Authority.

Methodology

The study used a cross-sectional survey design that combines both qualitative and quantitative designs. The quantitative approach was adopted to measure the magnitude of the various constructs and variables that were conceptualized (Nafiu et al., 2012). Also, quantitative studies lead to understanding the strength of each construct in their contribution to the main independent variable and its relationship with the dependent variable. Quantitative approaches was a strong basis for drawing compelling conclusions and recommendations during this study. The study was based on a total population of 89 respondents that were drawn from URA procurement staff and other user departments which comprise of 15 organizations. These organizations were the beneficiary organizations that are supported by UNDP (A & Ahmed, 2019). Senior managers in each organization were interviewed to compliment the quantitative data collected from the other respondents. Since the study population were 89 in number, the sample size was determined according to Slovenes' formula $n = N / (1 + N e^2)$.

Stratified proportionate random sampling technique was used to select the sample (Olanrewaju et al., 2021b). According to Cooper and Schindler (2008), stratified proportionate random sampling technique produce estimates of overall population parameters with greater precision and ensures a more representative sample is derived from a relatively homogeneous population. Stratification aims to reduce standard error by providing some control over variance (Lu et al., 2013). From each stratum the study was used simple random sampling to select 45 respondents. According to Cooper and Schindler (2008), random sampling frequently minimizes the sampling error in the population. This in turn increases the precision of any estimation methods will be used. Mugenda and Mugenda

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(2003) indicated a sample size of 10% or 20% was sufficient for a study (Nafiu et al., 2017). The study took 50% of the population to select a sample size of 45 of the study population

Table 1: Target Population

Respondents	Total population	Sample size	Sampling technique
Managers	10	5	Random sampling
Finance officers	12	4	Purposive technique
Procurement officer	15	8	Simple random technique
Quality managers	5	3	Purposive technique
Logistic officers	6	4	Random sampling
Operations officers	35	17	Random sampling
Ict officers	6	4	Random sampling
Total	89	45	

Source: Cadbury's Kenya Limited (2023)

The study used proportionate stratified sampling to categorize the different respondents and therefore after adopted purposive sampling to select the respondent on the basis of their proximity and interaction with the procurement process as well as knowledge on the procurement activities in the organization and thus the sample was as follows; Primary data was obtained through the use of self-administered questionnaires (Nafiu et al., 2013). The Questionnaire was developed on a 5-point Likert scale with questions ranging from 1= Strongly, 2=Disagree, 3= Not Sure, 4= Agree and to 5= Strongly Agree (Anwar et al., 2022). To strengthen the primary data, secondary data was obtained from existing documents such as, management information records, journals and procurement reports. Data from the field was compiled, sorted, edited and coded to have the required quality, accuracy and completeness (Olanrewaju et al., 2021a). Then it was entered into the computer using the Statistical Package for Social Sciences (SPSS) for analysis (Nelson et al., 2022). The data was analyzed according to the research questions. Cross tabulations were used to describe sample characteristics and item means were used to answer the objectives of the study (Nafiu et al., 2013).

RESULTS

Table 2 Procurement process at URA

Procurement process	Mean	Std Dev
Adoption of Information Communication Technology	4.79	0.34

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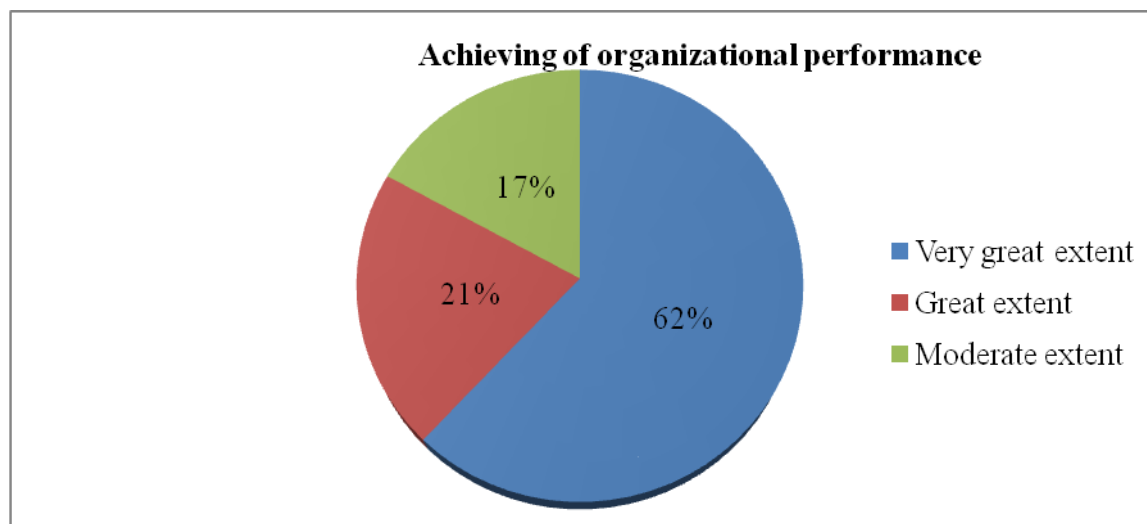
Procurement risk management	4.61	0.53
Green purchasing	4.56	0.21
Procurement Planning	4.53	0.41
Purchasing Ethics	4.47	0.23
Supply Relationship Performance	4.41	0.55

Source: Author (2014)

The respondents in Table 2 indicated the extent to which procurement process were adopted at URA. From the findings, majority of the respondents indicated that Adoption of Information Communication Technology, procurement risk management, green purchasing and procurement planning was adapted to a very great extent in the firm as indicated by a mean of 4.79, 4.61, 4.56 and 4.53 respectively. The study found that Purchasing Ethics and supply relationship performance was adopted by the firm to a great extent as indicated by a mean of 4.47 and 4.41 respectively. The study established adoption of ICT, procurement planning, Procurement risk management and Green purchasing are the procurement process at URA. Respondent explained that building a long term relationship with a reliable supplier can result in better customer service and may prove to be more cost effective over time.

Achieving of organizational Performance

Figure 1 Achieving of organizational performance



Source: (Author, 2014)

From the findings, majority 62% of the respondents indicated that the company focused on organizational performance through procurement process to a very great extent, 21% said to a great extent while 17% of the respondents indicated that management the company focused on organizational performance through procurement process to a moderate extent. This implies that procurement process are more a part of a business's success.

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Table 3 Organizational performance indicators

Performance Measures	Yes	No
Increase in customers base	96	4
Profitability	98	2
Increase in market share	95	5
Quality product development	93	7
Return on asset	90	10

Source: (Author, 2014)

From the findings in Table 3, respondents indicated that the company measured performance of the company by use of profitability as indicated by 98% of the respondents, increase in customer base as indicated by 96% , 95% indicated increase in market share and use of quality product development as indicated 93% of the respondents. The study also found that the company use return on assets as a measure of performance as indicated by 90% of the respondents (Innocent et al., 2023). The study respondents further found that the company uses quality and timeliness of processes, system productivity and system integrity, quality service delivery and return on equity as a measure of performance. This is in line with Gershon, (2004) who found that firms measure their performance through indicators such as profitability, branch network expansion and increase in customers as well as increase in firm market share (Annet et al., 2023).

Activities integrated in green procurement practices influence organizational performance

From the findings majority of the respondents indicated that compliance with green procurement policies to performance, integration with user, recycling of the products procured and procured material composition influence organizational performance at reusing of the products being procured to a very great extent as indicated by a mean of 4.81, 4.73 4.70 and 4.65 with standard deviation of 0.78, 0.74, 0.69 and 0.66 (Musaibah et al., 2023). Most of the respondents indicated that process efficiency, enhancement of end of life disposal decision and products usage in the organizations influence organizational performance at reusing of the products being procured to a great extent as indicated by a mean of 4.56, 4.40 and 4.32 with standard deviation of 0.41, 0.37 and 0.32 (Musaibah et al., 2023).

Table 4 Activities integrated in green procurement practices influence organizational performance

Statement of green purchasing	Mean	Standard deviation
Compliance with green procurement policies to performance	4.81	0.78

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Integration with user	4.73	0.74
Recycling of the products procured	4.70	0.69
Procured Material composition	4.65	0.66
Process Efficiency	4.56	0.41
Packaging of the product being procured	4.44	0.45
Enhancement of end of life disposal decision	4.40	0.37
Timeliness in green purchasing process	4.36	0.41
Products usage in the organizations	4.32	0.32
Process effectiveness	4.21	0.32
Manufacturing of the environmentally friendly products	4.19	0.30

Source: (Author, 2014)

Most of the respondents indicated that packaging of the product being procured, timeliness in green purchasing process, process effectiveness and manufacturing of the environmentally friendly products influence organizational performance at reusing of the products being procured to a moderate extent as indicated by a mean of 4.44, 4.36, 4.21 and 4.19 with standard deviation of 0.45, 0.41, 0.32 and 0.30. This implies that activities integrated in green procurement practices influence organizational performance. This is in line with (Faith, Kalikola, Ariyo, et al., 2023) who stated that companies get improved public image by adopting green procurement. Greening its suppliers can contribute to a company's overall reputation among customers, investors, employees and other stakeholders.

Table 5 Technology advancement affecting efficiency in procurement process

TECHNOLOGY	Mean	Standard deviation
Reduction in cost of operations	4.88	0.75
The company delivers service in good time	4.76	0.66
The company lowers of information search costs for suppliers due to low technology adoption	4.59	0.60

The company streamlining procurement processes and build confidence of employees	4.38	0.40
The company response to request for quotation	4.35	0.32

Source: (Author, 2014)

From the findings majority of the respondents strongly agreed that reduction in cost of operations, company delivering service in good time and lowering of information search costs for suppliers due to low technology adoption affects efficiency in procurement process as indicated by a mean of 4.88, 4.76 and 4.59 with standard deviation of 0.75, 0.66 and 0.60. Most of the respondents stated that the company streamlining procurement processes and build confidence of employees and company response to request for quotation affects efficiency in procurement process as indicated by a mean of 4.38 and 4.35 with standard deviation of 0.47, 0.40 and 0.32.

Table 6 Supplier partnership and performance of URA

Statements on Supplier Relationship	Mean	Standard deviation
Suppliers relationship aid organization adoption of cost effective design choices	4.89	0.78
Suppliers relationship promotes collaboration in products	4.84	0.75
Superior supplier performance improve company	4.79	0.70
Suppliers relationship promotes rapid integration in the company	4.73	0.61
Reduction in lead time	4.60	0.62
Suppliers relationship promote partnership in market	4.57	0.54
Supplier partnership promote mutual planning and problem solving efforts	4.48	0.50

Source: (Author, 2014)

Most of the respondents agreed that supplier partnership promote mutual planning and problem-solving efforts as indicated by a mean of 4.48 with standard deviation of 0.50.

This implies that company's resources are dedicated to those relationships which will truly benefit from a partnership and supply management professionals are responsible for developing and maintaining effective business relationships with suppliers and customers. This is in line with Ragatz et al., (1997) who stated that supply partnerships are entered into to promote shared benefits among the parties and ongoing participation in one or more keys strategic areas such as technology, products and markets.

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Table 7 Influence of purchasing ethics on performance in the company

Statement on Purchasing Ethics	Mean	Standard deviation
Contracting authorities are cost effective and efficient	4.89	0.81
Purchasing ethics promote positive supplier relationships	4.77	0.65
Honestly and with fairness to all participants influence company lowering operation costs	4.53	0.54
Professionalism in procurement improve company quality supply	4.50	0.44
The procurement officers in the company make informs decision due to failure to follow procurement regulations.	4.49	0.59
Purchasing ethics ensure compliance with all relevant guidelines	4.27	0.34

Source: (Author, 2014)

From the findings in Table 7, majority of the respondents strongly agreed that contracting authorities are cost effective and efficient, purchasing ethics promote positive supplier relationships, honestly and with fairness to all participants influence company lowering operation costs, and professionalism in procurement improve company quality supply as indicted by a mean of 4.89, 4.77, 4.53 and 4.50 with standard deviation of 0.81, 0.65, 0.54 and 0.44 respectively. The study also found that most respondents agreed that the procurement officers in the company make informs decision due to failure to follow procurement regulations and purchasing ethics ensure compliance with all relevant guidelines as indicated by a mean of 4.49 and 4.27 with standard deviation of 0.59 and 0.34 respectively. This implies that the ethical level of behaviour of procurement staff is mainly influence the performance in the company. According to Thai (2001), the procurement system is influenced by culture and technology. In a culture where giving gifts is a common public relation practice, it is difficult to make a distinction between gifts and bribes.

Table 8 Procurement practices improved the performance of the organization

Statements on Organization Performance	Mean	Standard deviation
Supplier performance	4.71	0.67

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Cost reduction	4.64	0.73
Branch network	4.56	0.53
Customers responsiveness	4.49	0.53
Sales increase	4.43	0.44
Profitability	4.24	0.38

Source: (Author, 2014)

Data was presented in mean and standard deviation. From the findings majority of the respondents indicated that procurement practices improved supplier performance, cost reduction and branch network of the organization to a very great extent as indicated by a mean of 4.71, 4.64 and 4.56 with a standard deviation of 0.67, 0.73 and 0.53 respectively. Most of the respondents indicated that procurement practices improved customer's responsiveness, sales increase and profitability of the organization to a great extent as indicted by a mean of 4.49, 4.43 and 4.24 with a standard deviation of 0.53, 0.49, 0.44 and 0.38. This implies that Organizations have leveraged the excellence in procurement procedures and process and discover improvement the procurement functions add value to corporate business objectives.

		Profitability	Green Purchasing	Supplier Partnering	Adoption of Information	Communication Purchasing Ethics
Profitability	Pearson Correlation	1				
	Sig. (2-tailed)	0.02				
	N	40				
Green Purchasing	Pearson Correlation	.658(*)				
	Sig. (2-tailed)	.001				
		40	40			
Supplier Partnering	Pearson Correlation	.642(*)	.590(*)	1		
	Sig. (2-tailed)	.001	.007			

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	N	40	40	40		
Adoption of Information	Pearson Correlation	.869(*)	.580(*)	.430	1	
	Sig. (2-tailed)	.002	.037	.003		
	N	40	40	40	40	
Purchasing Ethics	Pearson Correlation	.737(*)	-.642(*)	-.704(*)	-.619	1
	Sig. (2-tailed)	.001	.000	.002	.000	.000
	N	40	40	40	40	40

Table 9 Correlation of the Study Variables

* Correlation is significant at the 0.05 level (2-tailed).

The Pearson correlation analysis was done for all the study variables showed that there existed a very strong positive correlation between organization performance and procurement process in Cadbury (K) Limited at 95%

confidence level. The correlation between green purchasing and profitability was significantly strong and positive ($r=0.658$, $P=0.001<0.05$). This implied that when the company decided to go along with green procurement activities tangible benefits are experienced. The findings on correlation analysis in Table 9, the correlation between supplier partnering and profitability was significantly strong and positive ($r=0.642$, $P=0.001 <0.05$) (Nelson et al., 2023). This clearly indicated that profitability was high when good supplier partnering relations are maintained. The finding in Table 9 revealed a strong, significant positive correlation between adoption of Information Communication and profitability in the company, ($r=-0.869$, $P=0.002 <0.05$). This implied that technology improve the organization's profitability. The finding in Table 9 revealed a strong, significant positive correlation between purchasing ethics and organizational profitability, ($r=-0.737$, $P=0.001 <0.05$).

Model Summary

Table 10 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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	R	F	df1	df2	Sig. F
	Square	Change			Change
	Change				
1	.892(a)	.795	.784	0.05	0.727
		4	2.321	1.42	.01(a)

- a. Predictors: (Constant) Green Purchasing, Supplier Partnering, Adoption of Information Communication and Purchasing Ethics
- b. Dependent: Profitability

The study sought to determine relationship between procurement process and organizational performance of Cadbury (K) Limited. From the table 10, R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable implying that there was association of 0.892 between profitability and best procurement practices in Cadbury (K) Limited. Adjusted R^2 in Table 11 is called the coefficient of determination which indicates how the profitability varied with variation in best procurement practices in the company which includes green purchasing, supplier partnering, adoption of information communication and purchasing ethics. From Table 10, the value of adjusted R^2 is 0.784 implying that, there was a variation of 78.4% of best procurement practices in the company and the profitability at a confidence level of 95%. This clearly indicated green purchasing, supplier partnering, adoption of information communication and purchasing ethics improved the company's profitability.

ANOVA (b)

Table 11: ANOVA (b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.1359	13	.245	1.5622	0.01(a)
	Residual	5.4474	57	.239		
	Total	7.5833	70			

- a. Predictors: (Constant) Green Purchasing, Supplier Partnering, Adoption of Information Communication and Purchasing Ethics
- b. Dependent: Profitability

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The Total variance (7.5833) was the difference into the variance which can be explained by the independent variables (Model) and the variance which was not explained by the independent variables (Error). The study established that there existed a significant goodness of fit between variable as F-test ($F=2.5504$, $P=0.01 < 0.05$). The calculated $F=2.5504$ far exceeds the F-critical of 1.5622. This implied there the level of variation between independence and dependent variable was significant at 95% confidence level. This indicated that the model formed between effects of best procurement practices and profitability was a good fit for the data. The strength of variation of the predictor values effects of best procurement practices in the company was significant at $P=0.01 < 0.05$.

Coefficients (a)

Table 12: Coefficients (a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.563	0.000		2.445	0.001
	Green Purchasing	0.755	0.709	.463	2.712	0.001
	Supplier Partnering	0.828	0.790	.372	.2.211	0.002
	Adoption of Information Communication	0.747	0.642	.746	1.859	0.003
	Purchasing Ethics	0.752	0.546	.287	1.437	0.004

- a. Predictors: (Constant) Green Purchasing, Supplier Partnering, Adoption of Information Communication and Purchasing Ethics
- b. Dependent: Profitability

The established regression equation was;

$$Y = 1.5632 + .755X_1 + .828X_2 + .747X_3 - .752X_4 + \epsilon$$

Where: Y=Profitability, X_1 = Green Purchasing, X_2 = Supplier Partnering, X_3 = Adoption of Information Communication, X_4 = Purchasing ethics and ϵ = Error Term

The findings in Table 12 indicated that profitability would be at 1.5632 holding best procurement practices which are green purchasing, supplier partnering, adoption of information communication and purchasing ethics constant at zero. The study established that effort by the management to support the green purchasing improve the

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company's profitability ($r = .755$, $p = 0.001 < 0.05$). The study found that good supplier partnering would significantly increase profitability ($r = 0.828$, $p = 0.002 < 0.05$). From the regression results in Table 12 on Information Communication, the study found that there was Adoption of Information Communication which significantly increase organization profitability ($r = 0.747$, $p = 0.003 < 0.05$). From the regression results in Table 13 the study found that effort to enhance purchasing ethics significantly increased profitability of the company ($r = 0.752$, $p = 0.004 < 0.05$).

Conclusion

There is a relationship between the procurement process with the company profitability. The study concludes that procurement process that are followed when making company purchasing decisions are building supplier relationships, team-based approaches to procurement and proper use of technology. Implementing procurement process may significantly improve the effectiveness of procurement decisions.

The study concludes that insights on the best procurement practices are critical in organization seeking to improve performance. Characteristics of process for procurement management are identified across many high performing organizations and they include commitment to total quality management, total cycle time reduction, long range strategic plans, supplier relationships, strategic cost management, training and professional development, service excellence, management and leadership.

The study concludes that through procurement process the company focuses to achieve key performance indicators on different aspects of a procurement system, including cost, quality and timeliness of processes, system productivity and system integrity. The procurement system is influenced by culture and technology. The aspect of how to control and coordinate the activity between the companies in the supply chain and how ICT affects the level of control integration in the supply chain is of great importance.

Recommendation

The study recommends that management should build a long term relationship with reliable supplier by having better customer service, make an entire department responsible and make procurement practices more of a team effort to boost company morale and improve strategic approaches to purchasing. For positive effect of the best procurement practices, there should be a labor force with effective management skills that develop clear and professional specifications with full knowledge of a competitive process negotiation and monitoring skill.

The study recommends that procurement teams in Cadbury (K) Limited should adopt a culture of collaboration and continuous improvement, create and actively use management information to inform strategic procurement decisions, embed best practice and improve organizational processes. Management, directors and procurement officers should be prepared to participate in technology advancement so as to effectively and efficiently process procurement activities. Ethical levels of behaviour of procurement staff must be ensured as it influences the performance in the company. Finally the study recommends that company's resources need to be dedicated to the

practices that enhances the functioning of best procurement practices for development and maintenance of profitability.

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