

**KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY,
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**INFLUENCE OF PROCUREMENT PLANNING AND PROCUREMENT
PROCEDURES ON VALUE FOR MONEY IN SELECTED INSTITUTIONS IN
EASTERN REGION**

BY

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(MSc. Logistics and Supply Chain Management)

**A THESIS SUBMITTED TO THE DEPARTMENT OF SUPPLY CHAIN AND
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DECLARATION

I hereby declare that this submission is my own work towards the Master of Science Logistics and Supply Chain Management degree and that, to the best of my knowledge, it contains no material previously published by another person or material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

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DEDICATION

I dedicate this work first and foremost to God Almighty through whose grace and mercy I was able to complete this programme.

I also specially dedicate this work to my Director, Dr. Charles Afetornu who partially sponsored this programme financially and offered me all the needed support, guidance and motivation throughout the period of this programme.



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ABSTRACT

The research seeks to assess the effect of procurement planning and procurement procedures on value for money in selected institutions in Eastern Region. The sample population consists of staff and management of selected public institutions. The study used a total sample size of 102. Respondents were chosen using both purposive and convenience sampling techniques. The software utilized for data analysis was Statistical Package for Social Science version 20, and the data was interpreted using regression, percentages, mean, and standard deviation. Procurement packaging, procurement methods, procurement scheduling, budget and work planning, planning for required procurement were found to have a significant and positive effect on value for money. The study further found positive and significant relationship with tendering procedures, delivery and payment on value for money. Supplier assessment, and contract management were found to have a positive but insignificant relationship with value for money in the government institutions. It is therefore concluded that, the procurement planning adopted by the institutions in ensuring value for money have tremendously influence the institutions as the variables are making a unique contribution to effective value for money in the government institutions engaging in procurement of goods, services and works. It is worth recommending that, the variables that are not significant and not contributing to ensuring value for money in the institutions should be given the needed attention through strategic decision making so as to ensure an overall performance of the variables with subsequent attainment of value for money.

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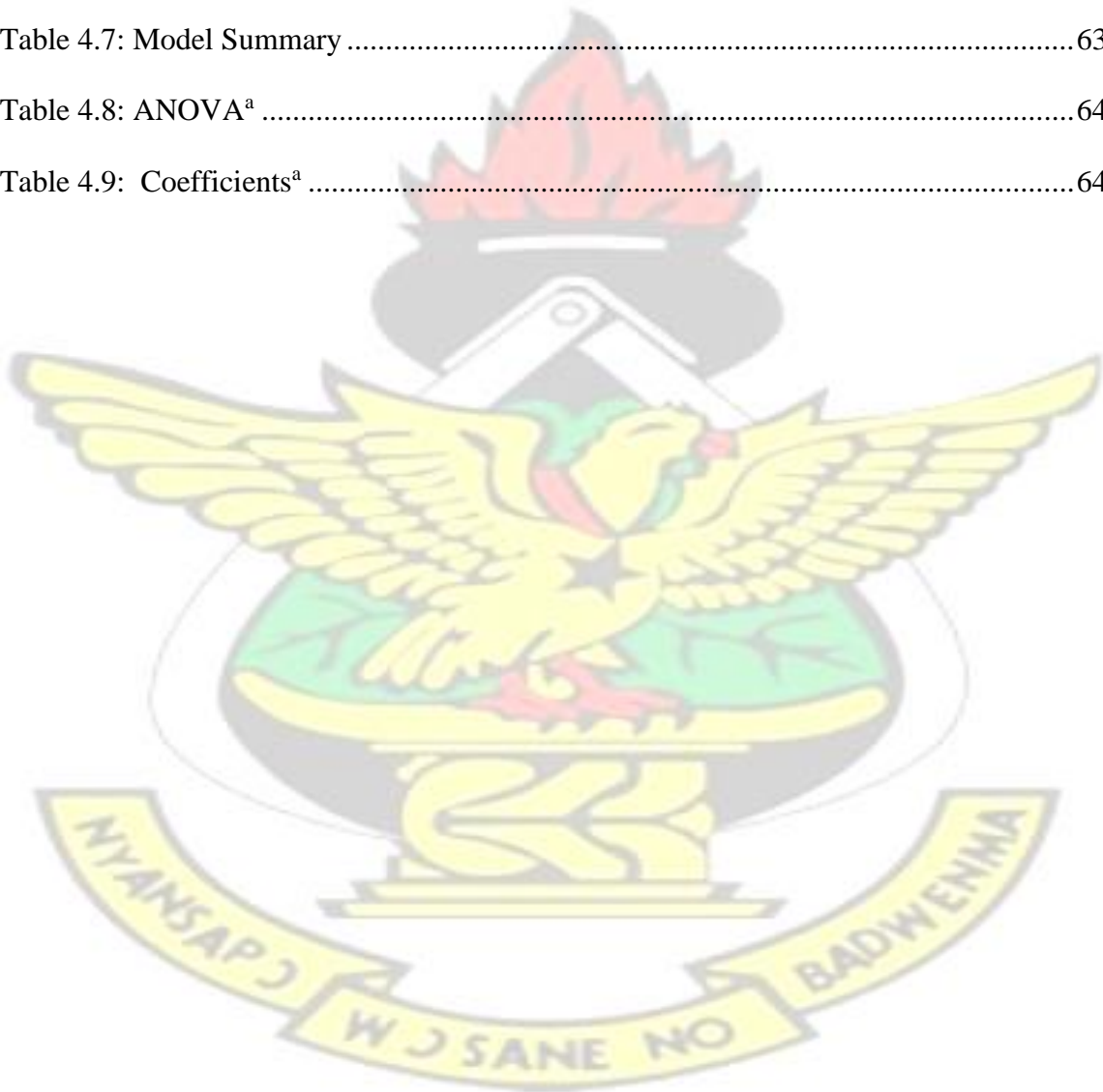
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CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

According to Callender and Matthews (2000) in the United States, public procurement dates back to 1792, when the Federal Government gave the departments of war and treasury permission to enter into contracts on the country's behalf, and since then, public procurement has spread around the world. One division that can significantly improve an organization's efficacy and efficiency is procurement (Kakwezi and Nyeko, 2019). All other departments within the organisation would reap enormous benefits from this and be better equipped to service their clients both external and internal if the procurement department bought everything into the organisation at the proper “price, time, place, quantity, and quality” (Rymaszewska et al., 2017; Lang et al., 2019). If the procurement department is ineffective in acquiring goods and services, or even operates, it will have an impact on other departments, and the results could be disastrous (Snider and Rendon, 2008).

Getuno et al. (2015) define procurement as "the entire process of purchasing products, works, or services." It starts when a government agency identifies a need and decides on a procurement strategy. Procurement includes risk assessment, finding and evaluating solutions, contract award, delivery and payment for goods, work, or services, contract administration, and examination of contract options, as well as the eventual disposal of property when it reaches the end of its useful life (Johnson et al., 2017). Public procurement, according to Markowski et al. (2009), is concerned with how government organizations spend taxpayers' money on goods, works, and services. Governments and organizations around the world spend between 8% and 25% of their Gross Domestic Product (GDP) on goods and services in many wealthy countries.

According to Amo Asante (2016), the fundamental premise of public procurement in all public institutions is that contracts of a certain kind and value will be acquired through an advertised, competitive process that is open, honest, and transparent, guaranteeing equal opportunity and treatment for all applicants and tenderers. A procedure without an advertised competition is only permissible in very few circumstances. The Public Procurement and Disposal Act of 2005 requires public procurement institutions to ensure that this is done (Buuri, 2016). The client and other project participants must choose the most appropriate procurement planning because it is a significant aspect that leads to overall client happiness and project success (Ramanathan & Narayanan, 2016).

Procurement is a fundamental job that all organizations, commercial and public, must perform. Public procurement procedures are necessary for the success of development investment (Thai, 2017). Typically, government purchases of goods, services, and construction translate budgets into services. Public procurement accounts for “18.42 percent of global GDP”, according to estimates (Mahmood, 2010). Procurement planning is the process of ordering the proper number of products from the right providers in a timely and cost-effective manner (Farhat et al., 2017). Thai (2017) described public procurement as a method through which public bodies acquire products, services, and works for the public good using public funds. The process of deciding “what to buy, when to buy”, and from which supplier is known as procurement planning (Lynch, 2018). While preparing procurement planning, there are several major issues that must be addressed, including the procedure to be followed, the procurement technique to be used, and the projected delivery or completion time. All public commodities, services, and building projects that support national and local government operations are procured through public procurement in the public interest (Nani and Ali, 2020).

Green procurement, cost savings, obtaining high-quality goods and services as well as works, establishing excellent buyer-supplier relationships, instilling ethics in the procurement process, and assisting in demand and supply market analysis are some of the primary advantages of public procurement (Richard, 2019). Basheka (2018) urged that, in order to better implement projects through purchasing, organizations should carefully plan their procurement activities with the goal of contributing to the successful improvement of local government operations through improved goods, service, and project delivery in public organizations. The procurement function is responsible for moving the company forward by obtaining all necessary goods and services in local governments. It is the role in charge of purchasing goods and services from a variety of external sources. According to Nyaga and Kihara (2017), information technology has influenced the implementation of procurement plans. Workers who do not have a solid understanding of how systems work or who have not received adequate training to obtain information and technology skills have an impact on the procurement plan's implementation.

This procedure may include three primary steps: defining the products to be procured, defining the method for acquiring the required inputs, and finally, establishing a calendar of timeframes for delivery or execution (Ogubala and Kiarie, 2014). An organization can gain many benefits from this activity, including being able to collect goods on time for various objectives. As a result, public-sector procuring institutions are encouraged to concentrate on procurement planning (Ogubala and Kiarie, 2014). Complying with regulations and other legal requirements while preparing procurement plans is critical for ensuring that the allotted funds are not misappropriated, as it makes audits and other associated operations easier. Procuring entities might use the procurement plan to highlight the procurement categories that are required during a specific time period.

Users who are regarded essential stakeholders should also be included in the planning process, as the major goal of having a completed procurement plan is to aggregate users' requirements in order to save money on procurement. Furthermore, the success of public procurement can be improved if users are effectively involved in the planning phase, allowing them to express their needs prior to the plan's execution. Even though procurement plans face obstacles (Brahim et al., 2014; Bryson, 2018; PPRA, 2019; Wandwi, 2014), procurement plans should be successfully implemented for the effectiveness of public procurement.

Purchasing performance and purchasing effectiveness reflect diverse talents and capacities for the purchasing function, therefore procurement performance can be judged in terms of efficiency and effectiveness (Kakwezi & Nyeko, 2019). According to Van Weele (2006), procurement performance is the consequence of purchasing effectiveness and purchasing efficiency. As a result, the effectiveness of the public procurement function is linked to the function's performance. An organization's performance can be assessed to discover how well it is progressing toward its goals (Kakwezi and Nyeko, 2019). The word "organizational effectiveness" refers to the consequence of the organization's actions (Henri, 2004). It can be defined as the degree to which goals are achieved (Aimable et al., 2019). As a result, in this study, the effectiveness of public procurement refers to the amount to which the public procuring organization achieves its specified goals.

Value for Money analysis must be the cornerstone of all public procurement of commodities, works, and services, with adequate consideration for propriety and regularity (Ferry and Murphy, 2018). Value for money is about finding the best balance of long-term expenses and quality, not about getting the best deal initially (World Bank, 2003).

Behan (1994) emphasises that the cost of ownership and use of the goods or services is what determines the true value for money. Barnett et al, (2010) opines that value for Money indicators show a desire for greater accountability and transparency in how public funds are spent, as well as a desire to get the most out of the available resources. Batho Pele Handbook (2007) claims that value for money is attained when public procurements are carried out effectively and inexpensively. To make this happen, government agencies must learn to adapt to innovative approaches to streamline processes, get rid of unnecessary spending, and boost resource efficiency in public procurement (Papadopoulos et al., 2018). Economy, efficiency, and effectiveness are three crucial components at the core of the concept of value for money which is known as the “3 Es”. (Batho Pele, 2007).

1.2 Problem Statement

A flawed procurement process is likely to result in the purchase of services or goods with low quality or at inflated rates (Ma, 2017). In order to ensure that all operational demands are efficiently satisfied, procurement planning involves identifying the necessary purchases and timing their funding and acquisition according to Baily et al. (2008). Additionally, according to the Pan American Health Organisation of the World Health Organisation (WHO) (2006), procurement planning is a dynamic process that requires involvement from a diverse group of specialists. Therefore, it is advised that a multidisciplinary team assembled especially for the task carry out procurement planning (Tanko et al., 2018). Furthermore, the participation of various technical and administrative professionals with experience in procurement and supply chain management for the provision of strategic national public health programs is also essential (Handfield et al., 2020; Monczka et al., 2020).

Local government authorities in Kenya have been highlighted as having a crucial role in both effective and poor service delivery; yet, this field of research has been neglected (Ogubala and Kiarie, 2014). It should be emphasised that in public procurement, value for money and procurement strategy are directly related (Aimable et al., 2019; Changelima, 2016; Panga et al., 2015). Despite the fact that procuring entities must create and follow prepared procurement plans in accordance with public procurement legislation and regulations, experience has demonstrated that this is not the case (Arrowsmith, 2017; Khan, 2018). Some of the created and implemented annual procurement strategies are not being carried out as intended (Mchopa et al., 2014). Additionally, because an organisation may have unrealistic objectives that prevent it from completely using the assigned budget, inefficient procurement planning can be linked to budget underutilization (Wandwi, 2014). Cost overruns for government purchasing organisations have been caused by these inconsistencies and deviations (Catalão et al., 2022).

Katimo (2013) concentrated on creating annual purchase plans, Lema (2013) on the elements that affect how annual procurement strategies are implemented, and Wandwi (2014) on how the annual procurement strategies are put into action. Brahim et al. (2014) investigated the implementation of procurement planning in parastatal organisations. Bryson (2018) conducted study on the obstacles to the creation and implementation of annual procurement plans. Fundi and Lyimo (2019) studied how Tanzania Building Agency's procurement plans affected project delivery. Limited research has been done to establish the impact of procurement planning on achieving a public procuring entity's intended objective. When necessary, the procurement planning team may seek the advice of specific advisors.

Poor public procurement planning has harmed and continues to harm the quality of healthcare delivery in the majority of hospitals in the country and the region in general, owing to a lack of medical supplies and the provision of quality procurement of works (GHS, 2011). According to the constitution, the government of Ghana (GoG) is responsible for ensuring the accomplishment of her long-term objective of raising the standard of living for its citizens, which includes, among other things, the right to high-quality healthcare and education (Ahinsah-Wobil, 2021). The provision of necessary goods would not be sufficient without effective procurement strategy (Milios, 2018). Institutions in Ghana face ongoing challenges with their procurement processes, particularly when it comes to providing inputs for procurement planning (Adjei-Bamfo and Maloreh-Nyamekye, 2019; Moshtari et al., 2021). This phenomenon needs to be looked at in order to find a quick fix for the state to receive value for its money. Among the inconsistencies were purchases that weren't charged to a ledger, contract changes, payments for unfinished labour, and improperly accounted-for fuel coupons. Additionally, Procurement Planning was carried out without a set of norms and procedures, as shown by the violation of the Public Procurement Act and Store Regulations. A significant financial loss of GH13,306,102.80 for the health sector alone in 2011 was attributed to poor procurement strategy, which leads to the hurried implementation of single source procurement without proper authorisation from authorised agencies.

Throughout the procurement process and project life cycle, corruption takes place as a result of the deeds and omissions of political officials, public employees, clients, consultants, contractors, and suppliers (Osei-Tutu et al. 2009). Crown Agents (1998) witnessed numerous instances when one contractor purchased and priced every bid document. Additionally, the same contractor may be awarded several contracts (or lots) under various contracting names.

Additionally, a lot of Public Entities (PE) do not plan thoroughly to account for everything needed to allow them to benefit from purchasing economies of scale (Hossain et al., 2022). In order to win the contract in line with the competition's regulations, some public officials in conjunction with some sellers submit favourable bids. These officials then permit these sellers to violate the contract's restrictions, which results in subpar work being completed (Uncitral, 2011). These actions prevent obtaining value for money in public procurement and obstruct the overall growth of the nation. It is in the light of this that the researcher intends to examine the influence of procurement planning and procurement procedures on achieving value for money in selected government institutions in Eastern region.

1.3 Objectives of the Study

The general objective of the study is to assess the influence of procurement planning and procurement procedures on achieving value for money in selected government institutions in Eastern region.

The specific objectives of the study were:

1. To highlight the procurement planning steps and procurement procedures approved by PPA
2. To determine the factors affecting value for money in public procurement in government institutions in Eastern region.
3. To assess the effect of procurement planning on value for money in government institutions in Eastern region.
4. To examine the effect of procurement procedures on value for money in government institutions in Eastern region.

1.4 Research Question

1. What are the procurement planning steps and procedures approved by PPA
2. What are the factors affecting value for money in public procurement in government institutions in Eastern region?
3. What is the effect of procurement planning on value for money in government institutions in Eastern region?
4. What is the effect of procurement procedures on value for money in government institutions in Eastern region?

1.5 Significance of the Study

It is crucial that a study of this kind be conducted in order to make officials participating in procurement more understandable and to establish a set of guiding principles available that inspire Ghanaian public sector procurement officials to obtain value for money.. The study's findings will specifically assist the public procurement in government institutions in Eastern region in revising their procurement planning in order to improve on supply of goods services and work so as to ensure value for money. The study's findings will be useful to the authorities and management in charge of procurement of work, and service to ensure the effective performance of the procurement unit in order to achieve effective and optimum performance. The study will also be useful to the training center's administrators in determining which procurement planning is critical for the effective performance of the center in satisfying customers and the general public. The study is important because the findings will not only contribute to the general body of knowledge about effective planning in achieving organizational goals and performance in hospitals, but will also assist stakeholders in strategizing the direction of their procurement practices.

Finally, this research will bridge the research gap of the impact of procurement planning procedures on value for money and add to existing knowledge in the field of procurement procedures as a whole which will be very instrumental in further research work.

1.6 Scope of the Study

The conceptual scope of the study covers the influence of procurement planning and procurement procedures on value for money in procurement, factors affecting value for money in public procurement, effect of procurement procedures on value for money. With regard to organizational context, the study will be limited to the influence of procurement planning and procurement procedures on achieving value for money in selected government institutions in Eastern region.

1.7 Summary of Methodology

The study adopted descriptive explanatory research design. The population of the study will comprise of management and staff of the selected government institutions in Eastern region especially the procurement unit which is approximately 110. Convenience and purposive sampling techniques was used in selecting 104 staff and management. Closed ended questionnaire was used in collecting data. Data gathered were analysed using Statistical Package for Social Sciences (SPSS) version 20 software. The data acquired was given meaning using simple descriptive statistics like frequencies, percentages, means, and standard deviation. A multiple linear regression analysis will be conducted to ascertain the influence of procurement planning and procurement performance on value for money in procurement selected government institutions in Eastern region.

1.8 Limitations of the Study

The study's application of "convenience and purposive sampling" is likely to introduce bias into the sample selection. The participants chosen might not be fully representative of the entire population, which potentially impacts the generalizability of the findings.

Furthermore, while closed-ended questionnaires are efficient for the collection of quantitative data as employed in this study, it may not capture the full depth of responses that qualitative interviews or open-ended questions might provide. Some nuances of perspectives of the participants could be missed. To add, the study focuses exclusively on government institutions in the Eastern region, which limits the generalizability of the findings to other contexts or regions. The use of SPSS (version 20) may limit the availability of advanced statistical techniques which could potentially affect the depth of the data analysis.

1.9 Organization of the Thesis

There are five connected chapters in the study. The work is introduced generally in Chapter one by presenting the “study background, problem statement, specific objectives and questions, brief methodology, significance of study, limitations, and organisation of the thesis”. The literature and theories on how procurement strategy and procedures affect value for money in procurement is examined in Chapter two with the “conceptual and theoretical reviews as well as the empirical and conceptual framework” of the study. The methodological approach to the study and the analysis is described in Chapter three. Additionally, the “data analysis and discussion of findings” are included in chapter four while the last chapter five includes a “summary of the results, interpretations, and suggestions for management and academia”.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The chapter went over the relevant literature and theories like the “review of theoretical literature, conceptual and theoretical framework”. It explores the various dimension of public procurement and the steps involved coupled with value for money and the interrelation between the two.

2.1 Conceptual Review

The conceptual review examines relevant literature on the subject in general as well as literature pertaining to the goals of the study specifically. The conceptual review of the study is comprised of the subthemes outlined below.

2.1.1 Public Procurement

Globally, public sector spending is high in many affluent countries Gromada et al. (2020). Furthermore, the average global government organisation spends between 8% and 25% of Gross Domestic Product (GDP) on services and goods (OECD, 2006). Given the intimate connection between procurement and development, it is clear that efficient procurement planning, as well as transparent and responsible procurement processes and procedures, are required (Muindi, 2014). Making every department of the organisation well-prepared and accountable for procurement in some way is a crucial aspect that influences the effective execution of procurement practises (Simpson and Power, 2007). According to Roodhooft and Abbeele (2006), public entities have a history of making significant purchases and managing large expenditures. Mahmood, (2010) also reiterating that 18.42% of global GDP comes from public purchases. The context in which public procurement takes place is under ever-closer scrutiny as a result of technology, project evaluations, and political and public demands for service improvement (Mungai, 2014).

The use of procurement to advance social, industrial, or environmental agendas, for example, is arguably secondary to the core goal of procurement (Basheka, 2021). Procurement is a key component of the government service delivery system (Ostrom and Ostrom, 2019). Accountability and openness are required because of the enormous sums of money used in government procurement and the fact that these funds are provided by the general people (Hui et al., 2011). Therefore, it is crucial to have a procurement system that works properly and is based on “efficient planning, accountability, transparency, and competition” (Basheka, 2017). Gwiza and Jarbandhan (2022) explain that this development is essential towards the improvement of the effectiveness of public spending in reducing poverty and correcting leaks of government funds, as well as to boost public confidence in government intentions and programmes. Lack of effective planning and management of the procurement process and systems can result in wasted effort and bad development, which in turn can exacerbate poverty and rob citizens of their social and economic rights (Nyakundi et al., 2012).

Any government that is governed by a democratic policy needs to be accountable for the use of public funds and for assuring the delivery of services in a “dependable, efficient, and cost-effective” manner (Fourie and Malan, 2020). The supply of government services can also be accessed through other channels, such as public procurement, which can also be used to boost economic, environmental, and social development (Mlinga, 2009). States and other publicly financed agencies purchase the materials, services, and infrastructure needed to carry out public programmes through public procurement (Fazekas and Blum, 2021). According to the World Bank (2013), at least 15% of the world's GDP is accounted for; in African countries, this percentage is substantially higher. To provide people with essential services, the public sector must invest money (Hyvärinen et al., 2017), and making it successful would be the only way to make it advantageous for everyone.

By reducing bottlenecks, combating corruption, and developing procurement expertise, it enables policymakers to maximise the purchasing power of their budgets and to raise the grade of service delivery to their people (Abioro, 2021; Basheka, 2021). Competitive and transparent public procurement processes are another essential component to fostering sustainable growth and more stable economies. For all of the aforementioned reasons and more, the Ghanaian government has repeatedly emphasised the need for efficient and transparent procurement procedures that may support local suppliers and strengthen their ability to submit bids for government contracts (Osei-Kyei and Chan, 2017). But this is the area where unethical behaviour is prevalent (Ahinsah-Wobil, 2021). Since public money are used to pay for goods, employment, and services, mismanagement of the funds intended for growth places a heavy burden on the nation's purse (Lassou et al., 2023). The European Union (2013) defines procurement as “the act of acquiring or purchasing goods and services”. Planning and processing a query, as well as gathering and receiving the invoice at the end, are all part of the system (Tripathi and Gupta, 2021).

Cole (2007) defines procurement as the act of buying goods or services at the lowest attainable net cost, in the appropriate quantity and quality. When an organization's desire to purchase such necessary goods at the correct time and price will decide their sustainability or in other ways influence their efficiency progress in today's dynamic market environment, the acquisition process is also a part of the organisational strategy of a firm (Langenwaller, 2020). Miles (2015) states that “procurement is a sophisticated process that can help companies become more effective”. This is so that there is no need to store goods and components because all of their goods, services, and works are ordered "just-in-time" at the greatest quality, volume, and price and may be sent (Azim, 2018). Reducing the amount of goods stored will reduce the amount of energies needed to store them (Pomerantseva and Gogotsi, 2017).

For organisations, the ability to form partnerships is a key function that procurement plays (Allal-Chérif et al., 2021). Building strong relationships with vendors generally assures that they will be dependable to assist in the event of a sudden increase in the amount of products required (Okeagu et al., 2021). So, whether it is managed correctly or not, procurement is important and has the power to transform industries. In the economy of any country, the procurement function has consumed a lot of resources in the past and continues to do so today (Agaba and Shipman, 2007). The management of an entity's procurement system must therefore be as efficient and effective as possible (Samson *et al.*, 2016). Purchasing goods, skills, resources, and expertise from the appropriate source, at the appropriate price, in the appropriate quantity, and at the appropriate time in order to maintain operations and achieve a company's primary goal is referred to as procurement (Hamza *et al.*, 2016). Social, economic, political, and legal frameworks surround the area where public procurement takes place, and any changes to these structures provide new opportunities and challenges (Arney and Yadav, 2014; Agambire and Adusei, 2019).

However, the concept of public procurement refers to the method by which public entities acquire goods, services, and labour from outside sources (Neupane *et al.*, 2014). The entire procedure may involve “risk assessment, identification, evaluation of several alternative solutions, contract award and management, receipt of the purchased item, and finally payment execution” (Apiyo and Mburu, 2014). Purchasing, leasing, renting, obtaining supplies, building, choosing suppliers, allocating contracts, and many other sorts of services by government organisations for the benefit of residents are also included in public procurement (Adjei-Bamfo and Maloreh-Nyamekye, 2019). A growing body of research suggests that public procurement might be used to enhance many state policy initiatives (Grandia and Meehan, 2017).

Due to political influence, restrictions, and procurement officials' ability to use discretion, public procurement differs from the private sector (Adjei-Bamfo and Maloreh-Nyamekye, 2019). However, the World Bank (2012) notes that public procurement influences effective governance by enhancing service delivery, maximising value for money, and creating a climate that is conducive to the expansion of the private sector (Karjalainen, 2011). Contrarily, the process of public procurement is occasionally plagued by irregularities, such as “lengthy delays, corruption, a lack of transparency, and discounts for social and environmental repercussions” (Karjalainen, 2011; Mawenya, 2008; World Bank, 2003, 2012). Both Transparency International (2011) and the World Bank (2012) note that there is an increase in fraudulent public procurement practises worldwide, but particularly in developing nations. The majority (70%) of abnormalities in procurement contracts are caused by artificially increased contract prices (Mawenya, 2008). This situation hinders national development, weakens governmental institutions, drives up expenses, erodes public confidence, and deters foreign investment (Neupane *et al.*, 2014).

The information asymmetry in the procedures, which breeds opportunism in accordance with the divergent interests of individuals assigned with procurement activity, is another crucially troubling aspect in public procurement (O'Donnell, 2023). In order to close the gaps in public procurement procedures and practises and further govern the behaviour of procurement professionals and personnel, guidelines, current rules, laws, and Acts have been passed (Thai, 2017; Uyarra *et al.*, 2020). Decentralisation, a focus on sustainability, digitisation, increased expenditure transparency, and closing information gaps at each level of the procurement processes are a few of the policies that have undergone reform (Neupane *et al.*, 2014). Additional improvements focus on value for money, so they are economical, efficient, and effective (Ibrahim *et al.*, 2017).

2.1.2 Procurement Planning

Procurement planning is the process through which a business decides what to buy, where to buy it, and where to get it from (Lynch, 2012). Himmie (2010) describes it as a method through which procurement specialists outline in advance a timetable agreement in a diagram, specifying whether, what, where, and how transactions are to be carried out within a certain timeframe. The criteria for executing the purchase needs are created during the procurement preparation phase, along with the delegation of the procurement strategy (Patil, 2017; Thai, 2017). Most management responsibilities centre on a set of events called planning (Ezeanyim *et al.*, 2020). Planning may be a valuable asset for extracting, distributing, and allocating resources when it is properly prepared and carried out (Basheka, 2009). Planning the purchase of goods, services, or projects from outside vendors is a process carried out by organisations (Ezeanyim *et al.*, 2020). Ogwang and Waweru (2017) define procurement planning as the procedure through which a company decides what to buy, when to buy it, and where to acquire it. According to Willy and Njeru (2014), procurement planning is a practise used by institutions or organisations to make decisions in advance about purchases to be made within a specific time frame.

This is done through the budgeting process, with the goal of saving money and increasing effectiveness and efficiency. Institutions can benefit from procurement planning in many ways, including by finding answers to questions about what to buy, when to buy it, and where to buy it; this practise also enables organisations to determine whether expectations are realistic and permits interested parties or departments to provide input about the organization's buying needs (Hamza *et al.*, 2016; Quentin, 2003). A good procurement strategy will include the steps necessary to contract with providers (Ezeanyim *et al.*, 2020). In particular, in public institutions that manage various operations, inadequate purchase planning can negatively impact organisational operations (Leite *et al.*, 2020).

Inefficient procurement planning can cause delays in ordering products and services, which can impede the provision of services (Lubungu and Birner, 2018). The "right" persons must prepare procurement planning, and it must be given the weight it requires (Romani et al., 2018). According to Thai (2009), while forms and procedures may be practical and helpful tools, the planning effort will only be successful with the full support and cooperation of senior management, together with the suitable individuals who have a stake. This suggests that subsequent purchase processes won't be fruitful without careful procurement planning (Thai, 2009). According to a study by Munene (2012), insufficient resources and a lack of openness have an impact on procurement strategy. The goal of procurement planning is to minimise emergency procurement wherever possible and to aggregate its requirements both within and between entities that are involved in the procurement process (Changalima et al., 2021). Furthermore, when appropriate, it uses framework contracts to buy works, services, or supplies that are needed consistently or repeatedly over a predetermined period of time in an effort to get the most value for the money and cut procurement expenses (Sönnichsen and Clement, 2020; Thai, 2017).

Nyaga and Kihara (2017) explain that, to prevent splitting of procurements that would undermine the use of appropriate procurement techniques, unless such splitting is necessary to enable greater participation of local consultants, suppliers, or contractors, in which case the “authority shall determine such an undertaking and integrate its procurement budget with its expenditure programme”. Edler and Georghiou (2007) claim that procurement plans act as a road map and that the objective should be to enable efficient use of the resources that are already available. Any public procurement must ultimately serve the public interest as specified in the public procurement act (Ouma and Kilonzo, 2014).

2.1.3 Procurement Procedures

The use of procurement procedures may enable minority-owned firms to compete for and win contracts as well as encourage the establishment of new businesses to meet the need (Hugos, 2018). However, the unexpected consequences of such procedures may actually make the workplace more controversial for the groups they are supposed to serve (John, 2018). Procurement practises need to be more prominent in the conversation regarding procurement rules in institutions today, as suggested by the vertical accountability theory (Carrigan et al., 2017). To better appreciate the true costs associated with achieving any ethical procurement process, it is more crucial to comprehend the concept of ethics within the procurement process (Murray et al., 2017). Many procurement processes lack openness, open competition, and care (Cortis et al., 2018); despite varying degrees of corruption and, more significantly, conflicts of interest created by stakeholders and staff members involved in the procurement process, these procurements are nonetheless required to be managed in a “professional, timely, and cost-effective manner”. (Diamond, 2002).

Procedures are operating instructions that describe specific job responsibilities or tasks. According to Lisa (2010), the separation of the public and private sectors produces two distinct universes that necessitate various procurement strategies. With regard to public accountability, public ownership entails obligations that result in set procedures and policies (Thomann et al., 2018). Each step of the procurement cycle must be fully recorded, and the designated authority must approve each step (Yang et al., 2020). According to Maiyo (2009), public procurement processes frequently exhibit high bureaucracy levels independent of order value, poor communications, and a preference for short-term relationships over long-term ones. Muge (2009) investigated whether regulations governing public procurement might lessen or increase potential for fraud and corruption.

According to Talluri (2008), every organisation creates procedures to enable its staff to carry out policies and plans that are created to achieve her goals. According to Victor (2012), a comprehensive set of formal norms and standard operating procedures (SOPs) governs bureaucratic control and moulds and controls the behaviour of departments, functions, and people. Employees can complete tasks successfully and efficiently thanks to SOPs and guidelines. According to Raymond (2008), the procurement function significantly affects corporate performance. When an organisation decides to purchase anything, procurement procedures are the methods used. The efficacy of purchasing decisions is considerably increased by using effective procurement procedures (Sobczak, 2008). Effective procurement procedures in organisations involve steps taken to meet needs for products, services, works, and utilities in a way that achieves value for money over the long term and benefits parties other than the organisation, but also to the economy, society, and the environment, while minimising harm to the latter (Thomson, 2007). As a result, outdated practises are being replaced in contemporary organisations. Procedures set limits on behaviour, give staff members direction on how to carry out tasks, and outline how the procurement function should operate to meet strategic goals (Fernandez and Rainey, 2017). Procedures outline the rules that staff members must go by when carrying out tasks, set limits on behaviour, and outline how the procurement function should operate to meet strategic goals. According to Baily et al. (2005), regardless of order value, governmental procurement procedures frequently exhibit significant levels of bureaucracy; inadequate communication and a preference for short-term relationships over long-term relationships (Sunley, 2017). Depending on the product and its intended applications, the procurement process may change (Chae et al., 2020). The price at which the product is purchased is another significant aspect that is covered by definitions of procurement (Shahid et al., 2017).

This is significant because, according to Murphy (2005), the quantity of items purchased is negatively correlated with their price. The sustainable procurement planning process, which is an integrated system, requires that items meet its specifications, design standards, and operational needs (Lăzăroiu et al., 2020). Early consideration of sustainability is crucial since there is gradually less opportunity to create value later in the procurement cycle through improved sustainability outcomes (Agarchand and Laishram, 2017).

2.1.3.1 Tendering Procedures

In a tendering process, prospective suppliers are asked to submit a definite, unambiguous offer on the conditions and price they would use to provide specific goods, services, or works. If their offer is accepted, it serves as the foundation for a subsequent contract (Lysons and Farrington, 2006). Tendering is built on the tenets of competition, equity, and accessibility as well as “openness, transparency, and probity” (World Bank, 2008). To prevent waste, fraud, unethical behaviour, or local protectionism, transparent tendering is required for all public institutions globally (Njue et al., 2021). It mandates that public organisations adopt open tendering as their preferred method of procurement and restrict the use of alternative procurement methods to extremely urgent situations (Jodie, 2004). After years of procurement firms misusing public monies, the Act of Parliament went into effect on January 1st, 2007 (Atiga and Azanlerigu, 2017). It seeks to “maximise economy and efficiency, promote the fairness and integrity of procurement processes, strengthen accountability and openness, and boost public trust in government processes” (Public Procurement and Disposal Act, 2005). In the tendering process, there are a few key processes that are frequently used (Creswel, 1999). The organisation issuing the request for a tender will choose the type of tender to be utilised and the steps that will be included in the tender process. The second step is the preparation of the request for tender, which specifies the requirements, the terms of the contract, and the expected responses.

Thirdly, “the value, complexity, and business category” all play a role in how bids are invited. The fourth response from suppliers is that you should first gather all pertinent documents. It is crucial to attend any pre-tender briefing sessions being held at this point, clear any ambiguities, plan your response, write your response, and submit your response using the appropriate format, on time, and in the appropriate location (Fadhil and Hong, 2002). The fifth stage is the evaluation and selection stage, when each tender will be examined for compliance and, if found to be so, evaluated in accordance with the standards outlined in the tender paperwork. The contract will go to the tender that provides the best value for the money. The sixth step entails notification and debriefing: following the award of a contract, the successful tenderer will be informed in writing of the decision. A debriefing interview is also offered to unsuccessful tenderers along with advice (Dozzi et al., 1996). Finally, contracts are created and monitored which is typically, a written contract between the chosen tenderer and the concerned agency is needed.

2.1.3.2 Supplier Assessment/Selection

Supplier selection is the procedure used by businesses to find, assess, and work with suppliers (Weber, 2001). Beil (2009) the procedures used by businesses to identify, assess, and contract with suppliers. Supplier selection is a challenging choice problem that necessitates weighing a number of trade-offs, according to Procurement Guidance Material (2009). Any set of requirements must be considered in light of real-world limitations. Enyinda et al. (2010) assert that the fundamental element of strategic purchasing and supply chain management that might have an impact on manufacturing enterprises is choosing the appropriate suppliers. The study further opined a multi-attribute decision-making dilemma, such as the “traditional criteria of quality, cost, and service, as well as flexibility and delivery performance”, are used to evaluate several alternative providers as part of the selection process.

According to Asamoah (2012) and Tahriri (2008), in today's extremely competitive environment, supplier selection has grown to be a crucial factor for buying managers to take into account. Asamoah (2012) explained that, because the price of the raw materials used in production typically accounts for a larger portion of the overall cost of completed goods; the need for organisations to obtain the most value for their money from suppliers has grown. They added that suppliers are crucial for manufacturing businesses since they account for up to 70% of all expenditures made by those businesses for the acquisition of raw materials (Kashmanian, 2017). In light of this, the study came to the conclusion that the supplier selection process, which is one of the most significant organisational tasks, must be taken into account when making their key strategic decisions.

The process of selecting a supplier is essentially “scanning, analysing, reviewing, and filtering” the basic background and bio data of available suppliers in order to select the best one that will improve the organization's performance (Stormy, 2005). Technology improvements and sophisticated market demands have created a dynamic business climate that has compelled purchasing entities to diligently look for new suppliers that can match their expectations (Omolo and Ndeto, 2023); hence, it is imperative to emphasise the significance of supplier selection in the context of the purchasing function (Chakraborty et al., 2020). From a global perspective, supplier selection entails the processes used to assess the capabilities of possible suppliers before choosing them to set up a buyer's supply chain for long-term competitive advantage (Tracey, 1999). As businesses become more and more dependent on their suppliers, supplier selection is crucial (Taherdoost and Brard, 2019); the buyer's own capabilities and performance are developed using these suppliers' capabilities as important resources (Jajja et al., 2017). For instance, Gonzalez and Quesada (2004) discovered that the most important supply management strategy for achieving product quality was supplier selection.

However, a company's capacity to develop or improve its own skill in a strategically significant area like quality (Chatterjee, 2017). Therefore, utilising a supplier's quality capabilities may depend on both the firm's ability to choose a qualified supplier in the quality domain and its ability to properly integrate the supplier into its operations and network (Hong and Rao 2010). A source of competitive advantage, good supplier selection influences organisations' competitive performance in a positive way (Petersen, 2005).

2.1.3.3 Contract Management

Contract management, according to Kakwezi (2012), is any activity involved in handling contracts, such as “soliciting bids and evaluating them, contracting process, including contract award and execution, measurement, and payment estimation”. This includes keeping track of linked contracts, managing pertinent problems, and incorporating critical contract amendments or adjustments (Chang et al., 2019). This is done to make sure that everyone involved in the contract goes above and beyond what is expected of them and works with the contractor to fulfil the goals set forth in the contract (Mersha, 2019). In order to ensure that delivery is carried out properly, it also entails practical monitoring, administration, and evaluation of the terms of contract set through the procurement process, as noted by Uher and Davenport (2009). Activities related to contract management seek to ensure that parties abide by the terms and conditions of the agreement as well as to record and accept any necessary modifications to the contract's execution (Sigalov et al., 2021). Since contract management is a process, there are specific tasks that must be completed in order to reap the benefits of it. The management of the “contractor relationship, contract administration, dispute settlement, and contract closing” are all examples of standard contract management procedures (Gunduz and Elsherbeny, 2020).

Harris et al. (2021) and Boadu et al. (2022) explain that the goal of “contractor monitoring and acceptance management” is to make sure the contractor is carrying out his responsibilities and meeting his commitments in accordance with the contract. Contrarily, contract administration entails “keeping the contract in its most current form, regulating and managing contract modifications, paying the contractor, managing assets, creating reports, and terminating the contract” as observed by Nguyen and Garvin (2019). The management of all potential disputes between the two parties is a requirement of dispute resolution (Lauren et al., 2017). Last but not least, a contract is considered closed when all conditions and commitments have been met (Cropper, 2008). Cropper (2008) adds that managing contractor monitoring and acceptance is the first step in contract management. This is crucial because it gives the contracting organisation the ability to confirm that the contractor is carrying out his commitments and performing his tasks in accordance with the contract (Faraji et al., 2021; Harris et al., 2021). This enables the contracting company to identify any potential faults or problems early on and provide prompt remedies (Bello et al., 2021). Vyas et al. (2018) and Ahmed (2020) opine that “monitoring, regulating, and evaluating the contractor's performance, assessing the volume and quality of services, works, or goods supplied, and identifying and managing risks” are all part of the blueprint for “contractor monitoring and acceptance management”. Managing a contract requires managing the relationship with the contractor. According to Hansson and Longva (2014), this refers to the steps and actions taken by the contracting firm to forge and preserve a good working relationship with the contractor. This depends on shared confidence, comprehension, regular communication, and prompt problem-solving in the contract. Thirdly, contract administration is a part of the practise.

According to Piga and Treumer (2013), this approach entails “keeping an up-to-date version of the contract, controlling and managing contract modifications, paying the contractor, managing assets, generating reports, and terminating the contract”.

2.1.3 Value for Money (VfM)

Different authors view VfM from different angles. VfM, according to Akintoye and Chinyio (2005), refers to providing necessary public services at the best possible price and benefit. Since it is the primary metric used to assess whether public procurement projects are more viable than the conventional procurement alternative, achieving VfM should be the benchmark strategic target for such projects (Akintoye and Chinyio, 2005; Henjewe et al., 2011). According to Yuan et al. (2009, p. 257), “value for money strategic objectives encompasses the “public clients” overall strategic plan and mission objectives, as well as the private sector’s long-term development and payoff strategy, and the general public’s requirements of quality public facilities and services.” Henjewe et al. (2011) stated that “meeting client’s requirements should be considered as a core dimension in performance measurements of public procurement.” In addition, Kusljic and Marenjak (2013) argued that “a public project can be described as successful if it delivers value for money in the form of cost-effective, reliable and timely services at agreed prices and to agreed quality, as defined in the contract.” The authors cited above have emphasised the need for and significance of undertaking VfM assessments. There are many ways to evaluate VfM. These can be done by a quantitative and qualitative assessment that is carried out by comparing the “conventional procurement options’ fiscal cost, risk-adjusted cost, or economic cost-benefit” (Cruz and Sarmiento, 2010; Sarmiento and Renneboog, 2014; EIB, 2011; Almarri and Boussabaine, 2017; Martins et al., 2014).

According to authors, the most frequently employed VFM factors include enhanced facilities for users, optimised risk allocation, a competitive bid procedure, increased services to the community, and explicit output specifications (Cui et al., 2019). Furthermore, technological advancement, project management expertise from the private sector, incentives for private partners, an adequate financial structure, long-term commitment, effective dispute resolution, low project life cycle cost, early service delivery, decreased adverse environmental impact, and low tariffs (Cheung et al., 2009; Chou and Pramudawardhani, 2015; Burger and Hawkesworth, 2011; Ismail, 2013; Osei-Kyei and Chan, 2015). VfM is a contested model. However, there is a general consensus in literature that it is comparable to the “3Es, or economy, efficiency, and effectiveness” (McKevitt & Davis, 2016). VfM, as stated by Asare and Prempeh (2016), is the ultimate goal of public procurement. According to Ibrahim et al. (2017), getting value for money means using money wisely to get desired results while buying commodities, services, or labour. They place emphasis on the fact that VfM funding results from strict compliance with procurement practises and procedures that govern specifications, selection standards, bids, evaluations, contract awards, and performance objectives without any attempt to cover up or "window-dress" nonconformity (Ibrahim *et al.*, 2017).

VfM considerations also include the assessment of life-cycle costs, product quality, and fulfilment of anticipated procurement goals (Manu et al., 2021). The value for money measures provide procuring organisations with information on how to create supplier and contract specifications that will lower procurement risk and expense (Klabi *et al.*, 2016). VfM has a broader definition that includes “economy, effectiveness, and efficiency of a good, work, service, or technique” (Harris et al., 2021). The cost of “inputs, goods, services, or labour” is what the economy is concerned in where the cheapest acceptable price is obtained to achieve this (Baranzini et al., 2017).

Efficiency is defined as producing the greatest amount of output with the least amount of input (Renzetti and Dupont, 2018). In order for a procurement to be effective, it must ensure that the results fulfil the entity's target or planned objective; VfM is viewed in studies in terms of both procedure and output (Ibrahim *et al.*, 2017). The procedural dialogues in a procurement environment look at many methods that procurement units could try to get the best value for their money or achieve economy, efficiency, and effectiveness (Raouf and Al-Ghamdi, 2019). Compliance with “relevant laws, rules, regulations, and procurement guidelines” is likely to result in this. Similar to this, institutions will learn about whether they have achieved value for money or whether the “3Es” have been met through the results of the procurement function (Ibrahim *et al.*, 2017). VfM difficulties are repeatedly related by the “3Es” factors; however, they pay close attention to whether the procurement institution can obtain more goods, works, and services while maximising the use of available resources to cut costs—including “expenses, time, and effort”—and still avoid producing subpar commodities (KPMG, 2014). As a result, it is difficult to separate the effects of procurement practises from value for money discussions because the former would undoubtedly predict the latter (Ibrahim *et al.*, 2017). Additionally, obtaining one of the “3Es” disqualifies an institution from receiving value for money; the acceptable requirement is having a balanced result across all three criteria (McKevitt and Davis, 2016; KPMG, 2014). As a result, the principle of value for money evaluates the effectiveness of the procurement process using both quantitative and qualitative estimations (Nekmahmud and Fekete-Farkas, 2020). As a result, it is critical that government organisations and procurement personnel work to develop the ability and skills necessary to “operate cheaply, efficiently, and effectively, reduce risks”, and get the most out of procurement contracts (Mamiro, 2010).

2.1.4 Value for Money Procurement in Public Sector

The best indicator of the economy and efficiency with which the public's financial resources are converted into purchased high-quality goods, works, and services is VfM in public procurement processes (URT, 2012). The primary goal of public procurement is to achieve VfM, which is the acquisition of goods and/or services at the lowest feasible price and highest needed quality in the shortest amount of time while incurring the fewest transaction costs (Engelbert, 2014). It should be mentioned that getting the optimal VfM during the procurement process entails finding the ideal balance between total life cycle cost and quality to satisfy the requirements of the end user (Matambula and Makayi, 2014). The consideration of the life cycle costing analysis, which includes an item's acquisition, operation, and disposal costs, is linked to the question of VfM for any physical assets (Woodward, 1997). According to Ucieda (2020), the designated controller and accountant general (CAG) is required to conduct performance audits pertaining to VfM Audit under Section 27 of the PPA No. 7 of 2011.

The goal is to evaluate every expenditure made with or usage of public monies made by “MDAs, Local Government Authorities, Public Authorities”, and other entities (Bringselius, 2018). In connection to other linked benefits like a “clear government structure, an improved control environment, lower acquired costs, higher quality, and lower lifetime costs, good procurement practises” are a way to get value for money (Badaso, 2014). To attain best practises in the procurement process, procurement professionals are essential. They must be professionals in using value analysis and offering creative recommendations during the design phase that were intended to cut costs without compromising the “performance, quality, dependability, and maintainability” (Basweti, 2013). There are several aspects besides the purchase price to take into account in the procurement process in order to attain VfM (Hamzah et al., 2020).

It had consistently decided in the past that the VfM was obtained by accepting the lowest price offered by “vendors of goods, contractors, and/or service providers” (Musanzikwa, 2013). More than one factor of quality and pricing are carefully addressed when making judgements nowadays from a multi-criteria perspective (Dimitri, 2012). Price should still be the most essential factor during the procurement process, even though it is no longer the only factor used to select government contacts (Bolton, 2006). The entire process of reaching VfM is described by the three E's, which are commonly known as economy, efficiency, and effectiveness; this involves the lowest purchasing price while maximising the business' efficiency and effectiveness. (Nditi, 2014). Economy, according to Matambula and Makayi (2014), refers to the use of the least amount of financial resources to make purchases that are both effective and of the necessary quality or quantity.

That is, efficiency while doing things well refers to the increase in the value, benefit, or satisfaction at fair (acceptable) cost. Doing the right things refers to the achievement of goods or objectives without much consideration to the amount of input resources needed. The issues of economy, efficiency, and effectiveness must be addressed while evaluating VfM in procurement, respectively (Awidi, 2008). Since the most difficult issues in describing objectives and measuring performance in terms of outcomes arise from effectiveness alone in procurement (Mchopaet al., 2014). Additionally, it should be mentioned that the presence of a properly created and managed procurement strategy, followed by a competent contract management regime, is a sign of an efficient procurement system (Matambula and Makayi, 2014).

2.1.5 Procurement Planning and Value for Money

The procedure that a business or public institution undertakes to schedule its purchasing activities over a certain time period is known as procurement planning (Agaba and Shipman, 2007). It is mandatory for procurement bodies to create “Annual Procurement Plans (APPs)” that will serve as a roadmap for their procurement activities for a specific fiscal year. (Mlinga, 2007). These aids purchasing organisations in getting value for the commodities, services, and/or works they purchase. Planning for purchases should be integrated into the process of preparing budgets, and purchases that exceed budgets must need full council approval (URT, 2011). Key individuals participate in the entire procurement planning process to make sure that the presented plan is in line with the budget. Before conducting any procurement, the transaction procurement entity (PE) is needed to consider whether the transaction is essential in order to carry out the purchase in a manner that is consistent with organisational objectives (Apiyo and Mburu, 2014).

In order to compile the APP for the entire organisation, the user department of an organisation must create a list of the supplies it uses during budgeting time and send it to the PMU. Planning and managing purchases helps purchasing organisations execute strategically (Bukhala, 2005). Planning is crucial in procurement because it ensures that purchases are made at the appropriate time. Additionally, procurement planning adds value to the procurement process by preventing buy delays. When a purchasing organisation avoids delays across the whole procurement process, saving time and money while enabling the timely award of a contract that benefits other dependent procurements (Bamfo-Agyei et al., 2015). In order to achieve VfM in the procurement process, the study took into account the crucial role that procurement planning plays.

2.1.6 Procurement Performance

As it is, performance sets the standard for observing how institutions are progressing towards their purchasing goals and taking corrective action where necessary (Gelderman, et al., 2006). According to MacDuffie and Helper (2007), procurement performance relates to economy, efficiency, and effectiveness in the acquisition of goods, services, and works. Audi (2014) states that evaluation of cost, efficiency, and effectiveness using standardised measuring indicators constitutes procurement performance. It is also taken into account in terms of how well the procurement department is able to meet its objectives in spite of resource limitations (Cavinato and Kauffman, 2009; Audi, 2014). Additionally, procurement performance shows how efficiently and effectively goods and services are purchased in accordance with procurement functions (Oromo and Mwangangi, 2017). Although measuring procurement performance properly can seem simple, some argue that the idea is actually very difficult (Audi, 2014).

Efficiency in procurement benefits a company in numerous ways, including “cost savings, shortened lead times, adherence to rules, and compliance with procurement laws” (Lamenza et al., 2019). Cost containment is a sign that procurement practises are connected to the business's financial success (Lee and Ansari, 2005). Impacts on revenue, effectiveness, gross benefit, corporate equity, and total expenses are among the categories that might be used to classify this (Doan et al., 2018). How a corporation handles procurement is an illustration of how it affects the strategic edge. This applies to situations where short-term fluctuations in commodity costs, concerns over originality in the products being purchased, or intense competition amongst final products exist (Larson and Kulchitsky, 2010). Additionally, the future growth of turnover is significantly influenced by the choice of supplier, commodity, or subcontractor (Handfield et al., 2008).

According to Hamza et al. (2016), evaluation of procurement performance enables institutions to reduce costs, boost success, ensure a steady supply of goods and services, and improve quality and competitiveness. According to Venkatesh et al. (2003), purchasing effectiveness and procurement performance are related. Giving careful consideration to the performance of the procurement process will “hasten cost reduction, boost profitability, ensure supply, quality, and competitive advantage” as espoused by Basheka and Bisangabasaija (2010). According to Mukopi and Iravo (2015), clear measuring targets and a mix of financial and non-financial metrics that can help with value for money are desired in order to maintain successful performance.

2.2 Theoretical Review

The common theories that support the main topic of this study are covered in this section. A number of frameworks can be utilised in supply chain management and procurement; therefore, the study used two (2) theories to assess the influence of procurement planning and procurement procedures on value for money: the “transaction cost theory and resource-based theory”, are briefly discussed.

2.2.1 The Transaction Cost Theory

This idea was developed to make it easier to compare planning expenses, alter plans, and monitor tasks' completion under various government structures (Williamson, 1985). The Transaction Cost Theory (TCT) has been used to determine the firm's constraints, the justification for undertaking procurement, and decisions regarding vertical integration (Cuypers et al., 2021). Due to the optimisation of transaction costs and overall value, a firm provides a method for organising the market that is more effective (Martins et al., 2010). The unit of analysis in TCT, according to Williamson (1985), was a transaction that took place when a good or service was transmitted via a technologically unique interface.

Parker and Hartley (2003) assert that an organization's ability to accomplish VfM improves when procurement transaction costs are kept to a minimum. By using e-procurement, a company can boost its potential advantages while lowering transaction costs (Pani and Agrahari, 2007). As a result, the usage of information communication and technologies (ICTs) in the procurement process results in lower procurement costs and improved VfM (Ngonyani, 2019). The deployment of ICTs in the procurement process may lower transaction costs because the previously manual handled operations are now done electronically (Qi et al., 2020); hence, the transaction cost theory was crucial to the study. The two main business goals of meeting final consumer needs and doing so at the lowest possible cost were synchronised and balanced with the aid of technology (Shiundu and Gladys, 2014). It is interesting to note that ICTs alter how procurement is carried out rather than the procurement cycle.

Mboule (2022) explains that in the realm of procurement and organizational management, the TCT emerges as a foundational framework that illuminates the intricate dynamics surrounding costs, transactions, and governance structures. TCT provides a lens through which the study discerns on how the choices made in procurement planning and procurement procedures resonate with the overarching objective of achieving VfM (Thomsen, 2020). As our study ventures into the intricacies of government institutions in the Eastern region, TCT offers a structured avenue for the understanding of how transaction costs, contractual relationships, risk mitigation, and governance structures intersect with the pursuit of VfM. The TCT theory, which has been rigorously tested and applied across diverse industries, equips the study with a robust analytical toolkit to assess the influence of procurement practices on the attainment of optimal VfM.

2.2.2 Resources Based Theory (RBV)

Resource-based theory states that an organisation is a collection of resources that may be exploited strategically to obtain an advantage over competitors (Donnellan and Rutledge, 2019). The rarity, distinctiveness, and value of these resources—which may be organisational, intellectual, or financial—allow an organisation to surpass rivals (Wujarso and Dameria, 2023; Ying et al., 2019). According to the theory, because the resources they manage are not entirely transferable between institutions, their access to resources is heterogeneous and must continue throughout time (Petered and Barney, 2003). The idea works well because of the variability of the resources, which increases competitive advantage. In order to help institutions by providing better services at lower prices, Barney (2003) claims that procurement performance is assigned to resources with fundamentally different levels of efficiency. It is not enough to merely have resources; you also need to be able to effectively link and coordinate with them (Wong and Karia, 2010).

An organisation may create long-term capabilities that give it a competitive edge as a result of utilising special resources (Paulraj, 2011). When organisations from the same or a similar industry control the same resources, no sector will have a competitive advantage (Cool et al., 2002). The effectiveness of a company's procurement planning and execution, according to RBT, determines its competitive edge (Hariyati et al., 2019). Resources assist institutions in increasing efficiency and lowering costs, according to Barney (1991). RBV is a useful tool for figuring out how to use both tangible and intangible resources to work with all other parts of a firm (Odero and Ayub, 2017). To gain a competitive edge and enhance procurement performance, government institutions can grow their employees, suppliers, and personnel responsible for governance as a capital resource (Alfawaire and Atan, 2021).

The RBT emerges as a compelling theoretical framework as we delve into the intricate landscape of government procurement and its pursuit of VfM. At its core, RBT underscores the pivotal role of organizational resources towards the shaping of competitive advantage as well as performance outcomes (Mikalef and Gupta, 2021). The study, which is focused on government institutions, finds resonance with central tenet of RBT that resources—be they financial, human, or knowledge-based—are the bedrock of organizational capabilities. By applying the lens of RBT, the study embarks on a journey to explore how the procurement planning and procedures adopted by these institutions towards the contribution to the development, orchestration, and utilization of resources that underpin the quest for VfM. RBT, renowned for its emphasis on resource heterogeneity and the sustainable competitive advantage they confer (Foster et al., 2017), equips the study with a strategic perspective to decipher the intricacies of government procurement in the pursuit of enhanced VfM outcomes. Proper procurement procedures can result from having competent staff, reputable suppliers, and efficient management, which will boost procurement performance (Taherdoost and Brard, 2019). In order to find these connections, the study is looking for clear relationships between procurement strategy, employee competency, supplier management, and procurement performance.

2.3 Empirical Review

Given that the procurement function has a propensity to assume a strategic role inside organisations (Basheka, 2008; Gadde and Håkansson, 1994; Guarnieri and Gomes, 2019; Van Weele and Van Raaij, 2014), the mentality of procurement professionals must be geared towards the strategic perspective of the procurement function, according to public procuring bodies. Only when procurement is integrated into the corporate strategy planning process and implemented at the same level as other functional areas can the strategic role of procurement be realised (Mrope, 2018).

The organisation can aggregate its requirements, minimise emergency purchases if possible, and integrate its anticipated expenditures with the organisational budget by planning actions in procurement (URT, 2011). Public purchasing organisations must therefore prepare for their needs. However, it has been viewed as a neglected topic of research (Ogubala and Kiarie, 2014). Empirically in Kenya, procurement planning in local government authorities has been recognised as a critical function for effective and ineffective service delivery as established in the study of Ogubala and Kiarie (2014). It should be emphasised that procurement strategy and VfM in public procurement are directly related (Aimable et al., 2019; Changalima, 2016; Panga et al., 2015). Additionally, project delivery is connected to procurement planning (Anane et al., 2019; Fundi and Lyimo, 2019). To fulfil the effectiveness, efficiency, and economy aspects of procurement activities, procurement planning is a crucial activity in attaining VfM in purchases. A roadmap for achieving goals is provided by strategic planning (Maleka, 2014). An organisation can set its priorities and better meet the demands of its consumers by using planning as a strategic practise, according to Mori et al. (2014).

Hamza et al. (2016) look into the elements influencing Ethiopia's textile industry's procurement performance. The relationship between four objects “procurement planning, staff competency, procurement procedures, and resource allocation” and procurement performance was examined. For this descriptive survey, a purposeful sample of forty (40) Awassa Textile Share Company personnel from all management levels was used. Data was accessed through a questionnaire for analysis. The results of a Pearson correlation test show that “staff competency, procurement procedure, and performance” have a marginally favourable link with procurement planning, but that the relationship with resource allocation is robust.

Multiple regression analysis results show that “staff competency and resource allocation have a substantial impact on procurement performance”, but procurement strategy and processes do not.

Oyuke and Shale (2014) use the state audit institution of Kenya to study the impact of strategic procurement practises on organisational performance. It was a descriptive study that determined a questionnaire was useful for gathering information from a census of eighty-four (84) members of the audit institution's procurement department. The results of a quantitative data analysis that included multiple linear regression, descriptive statistics, and statistical inference revealed a considerable impact of strategic procurement practises on organisational performance. The effectiveness of an organisation is significantly influenced by the strategic procurement practises of records management, cost cutting, supplier relationships, and information technology.

In particular, the Kenyan banking sector is the focus of Karanja and Kiarie (2015) investigation of organisational performance rhetoric and procurement practises in public institutions. The authors believe that the descriptive research approach is appropriate. A total of 137 employees at the GT Bank head office in Nairobi were taken into account, and 42 were stratified from various departments inside the bank. Eighty-six percent (86%) of those surveyed responded to the questionnaires the authors designed, allowing for computations using descriptive statistics and multiple linear regression. Results show that all types of procurement practises, including “contract management, e-procurement, procurement measurement, and planning, have a significant impact on organisational performance”. They also suggest that, despite its bureaucratic aspect, procurement planning is a major facilitator of organisational performance.

Through a survey of five public institutions that had previously reported instances of corruption, Kalinzi (2014) examined the level of professionalism in public procurement in Uganda. The study discovered a gap in the level of professionalism because the institutions lacked the necessary expertise to operate professionally. As a result, public procurement will become more professional as a result of a focus on the development of new skills and competences. Oromo and Mwangangi (2017) use a descriptive survey to assess the supplier evolution of procurement performance. A Kenyan electricity company's 160 employees started the data analysis process. The descriptive technique was used to analyse both qualitative and quantitative data. The findings of regression and correlation analysis demonstrated that rewarding suppliers can increase their commitment to enhancing the quality of their products.

2.4 Conceptual Framework

According to Biklen (2003), a conceptual framework is a collection of overarching concepts and guiding ideas drawn from pertinent disciplines of study and utilised to organise a future presentation. A conceptual framework was created during the study's execution to demonstrate the relationship between the dependent and independent variables. VfM and procurement performance are the dependent variables, whereas procurement planning is the independent variable. The following factors are taken into account while evaluating the procurement planning “procurement packaging, procurement methods, procurement scheduling, budget and work planning and planning for required procurement”. Efficiency, price, and effectiveness are some of the factors considered when determining VfM.

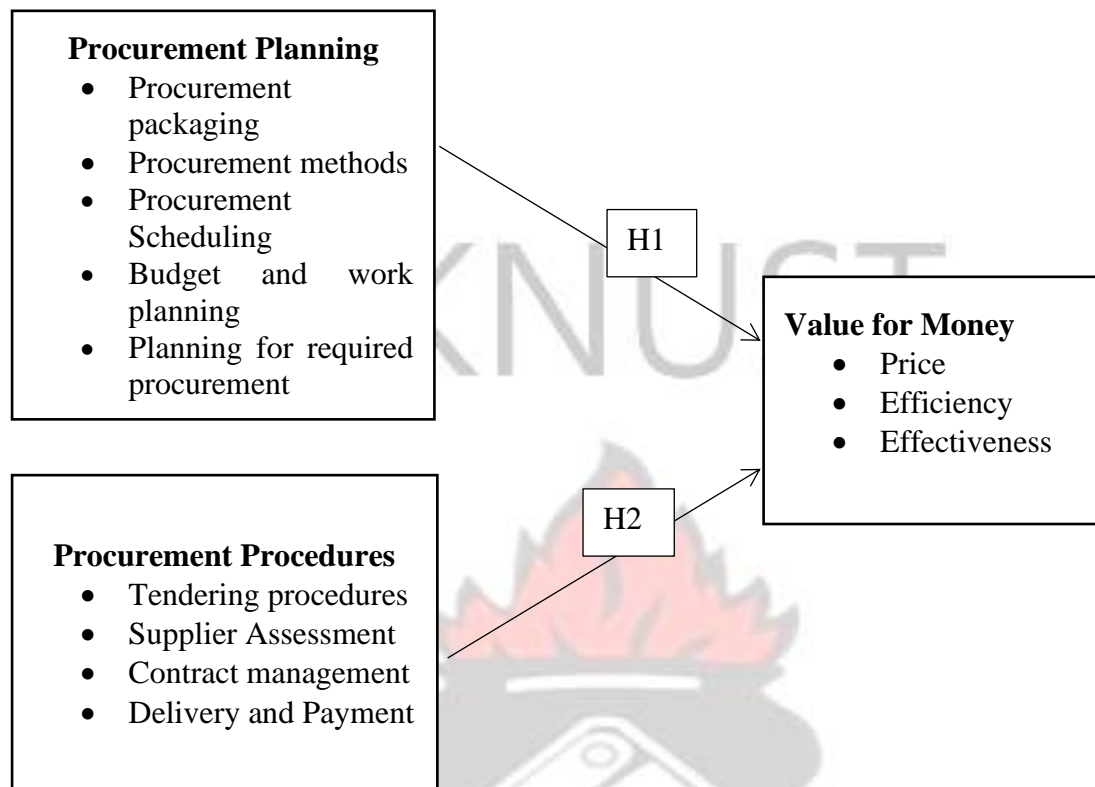


Fig. 1: Conceptual Framework

Source: Researcher's Construct, 2022.

2.5 Hypothesis Development

2.5.1 Procurement planning and value for money

Governments in both developed and developing nations must organize their procurement (Basheka, 2008). A large body of research has been done on the topic of procurement for VfM in procurement (Aimable et al., 2019; Chagalima, 2016; Obura, 2020). These studies concentrate on various facets of procurement planning when they relate to VfM in procurement. For instance, Aimable et al. (2019) concentrated on procurement packing, procurement procedure, and procurement timing as elements of procurement planning. Chagalima (2016) focused on the creation of annual procurement plans, the use of the PPRA format and contents, and the implementation of the annual procurement plans.

Obura (2020) also concentrated on market research, aggregation and looting, need identification, and procurement strategy. It should be noted that all activities related to the acquisition of goods, services, and works fall under the procurement planning process (Changalima et al., 2021). As a result, the planning process requires participation from numerous actors. Because they provide the required inputs for the goals and needs that the business may have at any given time, users continue to play a crucial part in planning. Although Tanzanian public organizations still encounter challenges when planning their purchases (Bryson, 2018; Mamiro, 2010), Mahuwi and Panga (2020) argue that this activity is essential to the organizations' overall procurement success. To identify the useful characteristics of procurement endeavors, empirical study on procurement planning is needed. Planning for purchases keeps track of operating expenditures and aids in cost reduction for businesses (Deepradit et al., 2020). Similar to this, public bodies may control costs when properly formulated procurement plans are effectively connected with the expenditure budget. It is hypothesized that;

H1. Procurement planning has a positive and a significant impact on VfM in public procurement

2.5.2 Procurement procedures and value for money

According to Millington and Bhardwaj's (2017) analysis of the evidence and experience of procurement in health sector decentralization in Bangladesh, Brazil, Ghana, India, and Uganda, improvements in supply chains and procurement procedures for pharmaceuticals, vaccines, and other health products, which make up a sizeable portion of total health expenditure in low and middle-income countries (LMICs), have significant ramifications for the efficacy of health systems.

Also, Erick et al. (2017) investigated the effects of procurement processes such as tendering procedures on organizational performance and confirmed a statistically significant positive relationship between procurement processes (e-tendering) and organizational performance of organizations (Erick et al., 2017). A study on the methods for ensuring “VfM in public procurement: A Case of Selected Polytechnics in Ghana” was done by Nsiah-Asare and Prempeh (2016). The structured questionnaire is the primary data gathering tool used in this investigation. The study used a stratified, purposeful sampling method. According to the findings, the biggest problems with public procurement are a lack of trained workers in the field and ineffective monitoring and assessment procedures for the procurement strategy to ensure VfM. It was advised that, in order to ensure value for money, management support for the VFM programme at all administrative levels should be encouraged and that, in cooperation with public entities (Polytechnics), the procurement regulatory authorities must rigorously monitor and evaluate the procurement policy to ensure compliance (Nsiah-Asare and Prempeh, 2016). As a result, this study hypothesized that:

H2: There is a positive relationship between procurement procedures and value for money

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter explores the study's methodology as well as the procedure for creating the research design. Additionally, the chapter created protocols for gathering, analysing, and reporting data. Because the quantitative and qualitative techniques serve different aims, separate procedures were utilised for each. Also described are the procedures followed to increase the studies' "validity and reliability". The "population of the study, sample size and sampling methodology, data collection and analysis techniques, data validity and reliability, organisational profile, and ethical issues" are some of these variables.

3.1 Research Design

Research design is largely concerned with aims, uses, purposes, intentions, and plans within the realistic restrictions of place, time, money, and the researcher's availability (Asenahabi, 2019). Any research design will represent the thoughts of the researcher, but for the study to be effective, the researcher needs to provide answers to three crucial questions (Creswell, 2003). According to Creswell (2014), researchers should consider the knowledge claims and theoretical perspectives that they bring to any research, reflect on the strategies they plan to use within their study that will inform their methods, and have questioned how they will collect and analyse data. This is necessary to ensure that researchers are conscious of any bias they may bring to a project and how it may influence their strategy and the methods they employ to gather data (Vogt et al., 2012). To link qualitative, quantitative, and mixed methods research, there are three different strategies. According to Creswell (2014), there are many sorts of inquiry within these various methods, which Denzin and Lincoln (2011) and Creswell (2014, p. 12) named inquiry strategies.

Creswell (2014) adds that the development of contemporary technology offers a wide range of chances for creative research design and sophisticated processes in the social sciences. Both a descriptive survey and an explanatory survey design were used in the investigation. The descriptive study approach makes it simple to replicate findings and makes it possible to examine numerous elements at once (Pinsonneault and Kraemer, 1993), regardless of how difficult the issue is, it also helps the researcher gain a deeper understanding of the topic under study. Furthermore, it demonstrates how groups, policies, procedures, and other elements interact, as well as how easily the study may be tailored to meet different research goals. As opposed to explanatory designs, which enable researchers to explain the connection between two measurable variables (Wimmer and Dominick, 2013; Jackson, 2014). Finding an explanation for observable phenomena is aided by explanatory research. These approaches are considered most appropriate to achieve the study objectives. Because of the designs, results from a sample can be extrapolated to a larger segment of the population (Kothari, 2015). Using a quantitative technique, numerical data was gathered and analysed. In this study, survey research was employed. In order to gather information that describes current events, survey research questions people about their values, perceptions, attitudes, and behaviour (Brasel et al., 2020). An explanatory study design was employed to evaluate the impact of procurement planning on procurement performance in assuring value for money in particular institutions because this purpose is explanatory in nature. The study was carried out using a quantitative research approach and data was gathered utilising a structured questionnaire.

3.2 Population of the Study

According to Brasel et al. (2020), the complete set of individuals or objects that are still being developed in any field of study and share a characteristic. The target population is the group of individuals who are expected to gain something from a study's findings (Whitley and Kite, 2012). Kothari (2011) defines population as all objects in any subject of study, commonly known as the universe. The group of persons about whom the researchers seek to draw general conclusions is known as the target population. In all, the target population for the study is approximately 137 comprising of staff, management and procurement officials in the institutions, who have the necessary knowledge of on procurement will be included in the study's population.

3.4 Sampling Size

Bryman (2013) and Spiegel (2012) both define a sample as a portion of the population while Kothari (2011) asserts that it is symbolised by a collection of objects selected from the cosmos. According to Kothari (2011), a sample size of at least 30% is deemed appropriate. Researchers have utilised or valued using a sample size of one-third (33%) of the population (Jagero, 2011; Manoah et al., 2011; Owaa et al., 2015). The study employed a total sample of 102 staff, management and procurement officials in the institutions.

$$n = \frac{N}{1+N(e^2)}$$

Where, “N is the population size”; “e is the level of precision” “N = 140 with $\pm 5\%$ precision” and using $p=0.5$ and a 95% confidence level, we obtain the sample size as

$$n = \frac{N}{1+N(e^2)}$$

$$= \frac{137}{1+137(.05^2)}$$

$$= \frac{137}{1.34} = 102 \quad n= 102$$

3.5 Sampling Techniques

According to Schleel et al. (2018), the sampling approach is a way of choosing people or things from a population in order to establish a group that contains characteristics present across the entire collection. Representative sampling or “probability and non-probability sampling” are the two categories into which Saunders et al. (2012) split sampling procedures. This study used a “non-probability sampling” technique. The number of individuals or organisations that may give the needed information is constrained by purposeful sampling, either because they are the only ones with it or because they satisfy the researcher's requirements (Sekaran and Bougie, 2010). Finding and choosing persons or groups who have a wealth of information or expertise about an interest phenomenon is required (Creswell and Plano Clark, 2011). As a result, the study included convenience and purposeful sampling methods. Purposive sampling is used by the researcher because it guarantees that a wide range of respondents from the public will provide a broad range of replies (Saunders et al., 2009). Additionally, due to the time constraints placed on this investigation, the convenience sampling strategy was adopted.

3.6 Sources of Data

It is a typical practise to use questionnaires to collect primary data (Creswell, 2011). A questionnaire is a technique for gathering data in which every participant responds to the same set of inquiries in a predetermined sequence (Burns and Burns, 2012; Cooper and Schindler, 2011). The use of questionnaires was chosen because they had the benefit of rapidly gathering data from large groups at a lower cost. In addition, surveys are easy to administer and score and offer respondents time to think about their answers (Kothari, 2011). Additionally, they help to lessen biases that may arise from interpersonal attitudes and interactions (Kasomo, 2010).

Closed-ended questions were employed to elicit data based on the study variables. With the help of the participants, the researchers developed the questionnaires.

3.6.1 Primary Data

Kagwiria (2016) defined primary data as information that was gathered for the first time and is hence unique. According to Louis et al. (2017), primary data are facts that are specific to the issue at hand. Additionally, according to Hox and Boeije (2005), primary data are those that are gathered specifically for the research subject at hand using methods that work best for that problem. With a specific research project in mind, primary data is information gathered by the researcher on the subject of the study utilising techniques like interviews, surveys, and experiments (Glen, 2020). Primary data in the study area will be gathered using a semi-structured questionnaire. Based on the respondents' attributes, the data will be gathered “gender, marital status, age, employment status, educational level”. In this study, questionnaires were utilised to gather primary data from a variety of respondents, who were surveyed by the researcher. Quantitative data is the value of information expressed as numbers, with each data set having a specific numerical value associated with it. (Glen, 2020).

3.7 Data Collection Instrument

Ghauri et al. (2020) define data collecting instruments or tools as gadgets or tools that are used to collect data, like a “paper questionnaire or a computer-assisted interviewing system”. Data collection methods include “case studies, checklists, interviews, occasionally observation, surveys, and questionnaires”. For this project, data was gathered using a questionnaire.

3.7.1 Questionnaire

To gather “primary data, structured, self-administered questionnaires” were used. There were no free-response inquiries. The information was concentrated on the demographics of the respondents like “age, sex, educational level, marital status, and income level”; the factors affecting value for money in public procurement, the effect of procurement planning on value for money, effect of procurement planning on the procurement performance. The questionnaire method is the most effective way to acquire data for a survey, claims Brace (2018). It is a lot more time and money efficient than other ways, and the approach also facilitates data collection and analysis. The researchers consulted published literature to develop the questions and measuring scales which can be found below in table 3.1.

Table 3.1: Source of Construct

Construct	Sub-construct	Number of items	Source
Procurement planning	Procurement packaging	4	Nshimyumuremyi et al. (2019)
	Procurement methods	4	
	Procurement Scheduling	3	
	Budget and work planning	4	
	Budget required for procurement	5	
Procurement Procedures	Tendering procedures	4	Nshimyumuremyi et al. (2019)
	Supplier assessment	4	
	Contract management	4	
	Delivery and payment	4	

Value money	for	Price Efficiency Effectiveness	7	Nshimyumuremyi et al. (2019)
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3.8 Data Analysis Techniques

The questionnaire's information was first coded to confirm its accuracy and completeness. The data were analysed using descriptive statistics like “percentages, frequencies, and measures of central tendency like means, modes, and medians” in version 20 of the Statistical Package for Social Sciences (SPSS). According to Brasel et al. (2020), “tables, bar charts, pie charts, frequencies, and percentages” are significant statistical approaches for organising and summarising data in a meaningful fashion for straightforward comprehension. The raw quantitative data is not helpful until it has been processed, examined, and transformed into information (Saunders et al., 2012). In order to test the hypothesis and address the study questions and objectives, data analysis is done. The descriptive statistical approach to data analysis was used in this study because it is a standard technique for quantitative business and social research (Saunders et al., 2012). The information gathered has been dissected and examined, enabling the development of pertinent endorsements. The SPSS software was used to enter the responses for analysis resolution. Both tables and a frequency distribution were used to present the data. The reliability of the factors was evaluated using Cronbach's alpha with 0.700 as a benchmark. To give context and explanation, tools for “correlation and regression analysis, means and standard deviation”, were employed. The demographics of the respondents were presented in the first part using “mean frequencies and percentages”. The elements affecting VfM in public procurement were analysed and discussed in the second section using “means, standard deviations, and percentages”. The final segment examined how procurement planning affected VfM using the “mean, percentages, and standard deviation”.

Regression analysis was performed in the fourth segment to examine the relationship between the impact of procurement practises and VfM.

3.9 Reliability and Validity

The degree to which a data collection process or approaches will yield consistent results, similar observations or conclusions will be drawn by other researchers, or there will be transparency in how sense was created from raw data is referred to as reliability, according to Saunders et al., (2018). The consistency or stability of a measurement equipment is referred to as its reliability (Jackson, 2011). According to Saunders et al. (2018), “the degree to which a data collection method or procedures accurately measures what it was meant to measure is another definition of validity”. According to Fawcett (2013), a test is deemed valid when it accurately assesses the variables it is intended to. A test has face validity when it seems to measure the topic it is supposed to (Rubin & Bellamy, 2012). Content validity describes how well a measure seems to capture all possible interpretations of a term (Rubin and Babbie, 2016). Both content validity and face validity are typically determined by a panel of experts (Kraska-Miller, 2014; Jackson, 2016). Reliability and validity are developed in order to standardise the research instruments that was utilised in the study. To make sure that they accurately reflect the content of the topics being examined, the content validity of the research instruments will be assessed. This was accomplished one-on-one; however, a pilot study was conducted before the main study to evaluate the study's tools and procedures. A pre-test sample of 1% to 10% of the population may be selected, according to Brasel et al. (2020). The pilot's objective was to remove certain unclear items. Additionally, it establishes whether administering the instruments will be problematic, tests the data collection procedures, assesses the viability of the study, foresees and fixes any logical and procedural flaws, and permits preliminary (dummy) data

analysis. The researcher administered the survey, and participants were given explanations for any challenging questions.

3.10 Ethical issues

Because this study included human subjects, specific research standards were adhered to; therefore, a few of the key problems that were taken into consideration were “consent, confidentiality, and data protection”. The privacy of the respondents was first and foremost maintained by removing their names from any responses. Again, in order to gather information in the most practical manner, respondents' privacy and freedom were respected. Ethical guidelines were followed to make sure the researcher acquired pertinent data for analysis. Taking part in the study was entirely optional. The ethical guidelines that apply to this kind of research were strictly adhered to. Before the study began, a letter of introduction was requested from the management and personnel of the institutions that were chosen for the study. Participants gave informed consent after being given privacy assurances. Bibliographies and references were used as necessary, and all academic literature and data were checked. The research objectives were met by adhering to the research code of conduct at Kwame Nkrumah University for Science and Technology.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION AND DISCUSSION

4.0 Introduction

Analysing data, presenting and discussing the findings are included in this chapter. The primary objective of the study was to assess the influence of procurement planning and procurement procedures in ensuring value for money in selected institutions in Eastern region. A systematic questionnaire was utilised to gather primary information from the personnel and management responsible for the institutions' procurement in order to meet the aforementioned objectives. Demographic data, variables impacting VfM in public procurement, the impact of procurement strategy on VfM, and the impact of procurement procedures on VfM in the institutions in the region are all covered in the study. In order to present the data, “regression, the mean, standard deviation, and percentages” were used. Cronbach alpha was also used to evaluate the consistency of the variables. The study used a total sample size of 115 staff members and managers from the institutions, of which 102 responses—or an 88.7% response rate—were obtained.

4.1 Demographic Profile of Respondents

The study examined demographic elements including “gender of respondents, age of respondents, professional qualification/designation, level of education, years of working in the government institutions/experience”.

Table 4.1: Demographic information of respondents

Variable	Frequency	Percentage
“(Gender		
Male	63	61.8%
Female	39	38.2%
Age of the Respondents		
Less than 30 years	9	8.8%
30-39 years	36	35.3%
40-49 years	29	28.4%
Over 50 years	28	27.5%
Educational Level of Respondents		
Diploma/HND	11	10.4%
First Degree	50	49.0%
Master’s Degree	34	33.3%
Doctorate	7	6.9%
Years of Working with the Institutions/Experience		
0-5 years	24	23.5%
6-10 years	38	37.3%
11-15years	32	31.4%
16 years and above	8	7.8%
Job Positions		
Procurement Officer	36	35.3%
Account officers	38	37.3%
Middle Level Managers	24	23.5%
Departmental Heads	4	3.9%)”

Source: Researchers Field data, 2022

The study aimed to identify the respondents' gender. The findings of the study revealed that, 63(61.8%) of the respondents with the highest percentage figure were males, while 39(38.2%) of the respondents were females.

With regards to the age of the respondents, the result indicated that, 9(8.8%) of the respondents were less than 30 years, 36(35.3%) of the respondents between 30-39 years, 29(28.4%) of the respondents were between the ages 40-49 years, 28(27.5%) of the respondents were over 50 years. With regards to the educational level of the respondents, 11(10.4%) Diploma/HND, 50(49.0%) of the respondents were having First degree, 34(33.3%) of the respondents were holding Master's degree, while 7(6.9%) of the respondents were holding Master's degree. With regards to the years' respondents working with the institutions, findings revealed that, 24(23.5%) of the respondents were 0-5 years, 38(37.3%) of the respondents were working between 6-10 years, 32(31.4%) of the respondents were between 11-15 years, while 8(7.8%) were working for 16 years and above. Concerning the job position of the respondents, 36(35.3%) of the respondents were procurement officers, 38(37.3%) of the respondents were account officers, 24(23.5%) of the respondents were middle level managers, while 4(3.9%) of the respondents were departmental heads.

4.2 Descriptive Analysis

4.2.1 Descriptive Statistics on Procurement Planning

Section 4.2 presents the mean response of respondents who partook in the survey of the study. Seven-point Likert scale where “strongly disagree=1, disagree=2, somehow disagree=3, neutral=4, somehow agree=5, agree=6, and strongly agree=7”.

Table 4.2: Descriptive Statistics of Procurement Planning

Items	Minimum	Maximum	Mean	Std. Deviation
“(PP1. The procurement unit groups procurement services into different categories for easy bidding	1	7	5.73	1.170
PP2. The procurement unit often calls for multiple bids under one contract.	1	7	5.75	1.206
PP3. The procurement unit assesses the most important procurement requirements before making a decision.	1	7	5.73	1.380
PP4. The procurement unit considers procurement packaging to promote competition among bidders.	1	7	5.75	1.206
PM1. The procurement unit prefers using open tendering as a procurement method.	1	7	5.86	1.044
PM2. The procurement unit prefers using restricted tendering as a	1	7	5.73	1.380
PM3. The procurement unit prefers using request for proposal as a procurement method.	1	7	5.54	1.453
PM4. The procurement unit prefers using use two-stage tendering as a procurement method.	1	7	5.76	1.187
PS1. The procurement unit prepares a detailed schedule of works for quality procurement services.	1	7	5.61	1.463
PS2. The procurement unit has the ability to estimate the procurement work content and duration accurately.	1	7	5.75	1.206
PS3. The procurement unit plans schedule of works so that it is achievable with the resources available.	1	7	5.54	1.453
PS4. The procurement unit drafts the schedule of procurement activities in a format which is appropriate to the type and scope of the work.	1	7	5.75	1.206
BW1. Procurement budgeting and planning is influenced by the market environment	1	7	5.76	.922
BW2. The procurement activities planning for every accounting period is dependent on annual Budget approval	1	7	5.61	1.291
BW3. Annual budget plays an important role in procurement budget and work planning within the government institutions.	1	7	5.75	1.206

BW4. Procurement budgeting and work planning is conducted by competent procurement officers in the government institutions.	1	7	5.75	1.206
PRP1. All procurement plans are based on procurement needs identified	1	7	5.86	1.044
PRP2. All procurement planned are based on procurement needs assessed	1	7	5.87	1.123
PRP3. Government institutions analyzes experience of suppliers and service providers during procurement planning.”	1	7	5.39	1.470
PRP4. During procurement planning, government institutions assess its technical requirements.	1	7	5.67	1.308
PRP5. Government institutions considers procurement lead time before contracting suppliers and service providers	1	7	5.64	1.447)”

Source: Field Survey, (2022)

Table 4.2 above shows the descriptive analysis of procurement planning. It revealed that the respondents have agreed that the procurement unit groups procurement services into different categories for easy bidding hence mean value of 5.73 (SD=1.170). The mean value represents agree on the Likert scale. Respondents have indicated that the procurement unit often calls for multiple bids under one contract hence mean value of 5.75 (SD=1.206) which represents agree on the Likert scale. The procurement unit assesses the most important procurement requirements before making a decision scored a mean value of 5.73 (SD=1.380) which represents agree on the Likert scale. The respondents also mentioned that their company’s procurement units consider procurement packaging to promote competition among bidders, leading to a mean score of 5.75 (SD=1.206). The mean value of 5.75 represents agree on the Likert scale. The findings also shown that the respondents procurement units prefer using open tendering as a procurement method. This explains why it has a mean value of 5.86 (SD=1.044) which represents agree on the Likert scale. It is also indicated from the results that the respondents agree that their procurement units prefer using restricted tendering as a procurement method hence mean value of 5.73 (SD=1.380) which represent agree on the Likert scale.

The respondents also mentioned that their company's procurement units prefer using request for proposal as a procurement method hence mean value of 5.54 (SD=1.453) which represents agree on the Likert scale. The respondents again mentioned that their company's procurement units prefer using use two-stage tendering as a procurement method hence mean value of 5.76 (SD=1.187) which represents agree on the Likert scale. It revealed that the respondents have agreed that the Procurement budgeting and planning is influenced by the market environment hence mean value of 5.76 (SD=.922). The mean value of 5.76 represent agree on the Likert scale. Respondents have indicated the procurement activities planning for every accounting period is dependent on annual budget approval hence the mean value of 5.61 (SD=1.291). The mean value of 5.61 denotes agree on the Likert scale. Also, the respondent agreed that annual budget plays an important role in procurement budget and work planning within the government institutions hence mean value of 5.75 (SD=1.206). The mean value of 5.75 represents agree on the Likert scale. Also, the respondents mentioned that procurement budgeting and work planning is conducted by competent procurement officers in the government institutions hence mean value of 5.75 (SD=1.206) which is denotes agree on the Likert scale. Respondents have indicated that all procurement plans are based on procurement needs identified hence mean value of 5.86 (SD=1.044) which represents agree on the Likert scale. The data also demonstrates that all procurement planned are based on procurement needs assessed, as seen by the mean value of 5.87 (SD=1.123) which on the Likert scale signifies agreement. Additionally, the findings showed that government institutions analyze experience of suppliers and service providers during procurement planning hence mean value of 5.39 (SD=1.470) which represents somehow agree on the Likert scale.

The findings also showed that during procurement planning, government institutions assess its technical requirements as seen by the mean value of 5.67 (SD=1.308) which represents agree on the Likert scale. Finally, the respondents indicated that it was government institutions considers procurement lead time before contracting suppliers and service providers as seen by the mean value of 5.64 (SD=1.447) which represents agree on the Likert scale.

4.2.2 Descriptive Statistics on Procurement Procedures

Section 4.3 presents the mean response of respondents who partook in the survey of the study. Seven-point Likert scale was used were “strongly disagree=1, disagree=2, somehow disagree=3, neutral=4, somehow agree=5, agree=6, and strongly agree=7”.

Table 4.3: Descriptive Statistics on Procurement Procedures

Items	Mini mum	Maxi mum	Mean	Std. Deviation
“(TP1. Ensures customer satisfaction	1	7	5.73	1.170
TP2. Improves quality of services procured	1	7	5.86	1.044
TP3. Acquiring of right products at the reasonable prices	1	7	5.59	1.451
TP4. Ensure sufficient and availability of materials	1	7	5.70	1.209
SA1. Recognition of a need by the user or store for goods and services	1	7	5.39	1.470
SA2. Selection of possible source of supplies, taking into consideration the case of re-buy or first buy	1	7	5.40	1.430
SA3. Preparation of a purchase order form and their appropriate order documents	1	7	5.70	1.209
SA4. Clear invoice and payments	1	7	5.67	1.374
CM1. Contract management is creating value to the organization through effective management of service providers	1	7	5.55	1.362
CM2. Contracts are only extended with suppliers that add value to the organization	1	7	5.67	1.172

CM3. Contract management is utilized for creating value to the business through customer	2	7	5.60	1.101
CM4. Contracts are used to minimize supply risk in the organization	2	7	5.51	1.088
DP1. Payments are made in accordance with quoted prices	1	7	5.57	1.206
DP2. Orders are placed according to customers request and quotes from suppliers	1	7	5.51	1.303
DP3. Deliverables are clearly indicated in contracts	2	7	5.66	1.190
DP4. Procurement staff are equipped to fulfil the buying/contract function	2	7	5.61	1.195”

Source: Field survey 2022

As shown in table 4.3 above, respondents have indicated that their organizations procurement units ensure customer satisfaction hence mean value of 5.73 (SD=1.170) which represents agree on the Likert scale. It was also revealed that the respondents agree that procurement procedures improve quality of services procured hence mean value of 5.86 (SD=1.044) which denotes agree on the Likert scale. Also, the respondents indicated that their organization acquire of right products at the reasonable prices hence mean value of 5.59 (SD=1.451) which represents agree on the Likert scale. Procurement procedures ensure sufficient and availability of materials scored a mean valued of 5.70 (SD=1.209) which represents agree on the Likert scale. Results also shown that the respondents somehow agreed to the statement recognition of a need by the user or store for goods and services with a mean value of 5.39 (SD=1.470) which represents somehow agree on the Likert scale. The results also indicated that the respondents somehow agree to the statement selection of possible source of supplies, taking into consideration the case of re-buy or first buy hence mean value of 5.40 (SD=1.430) which represents that the somehow agree on the Likert scale.

The result shown that the respondents agreed to the statement preparation of a purchase order form and their appropriate order documents, which accounts for mean value of 5.70 (SD=1.209) indicating the agreed on the Likert scale. Clear invoice and payments scored a mean value of 5.67 (SD=1.374) which represents agree on the Likert scale. Contract management is creating value to the organization through effective management of service providers scored a mean value of 5.55 (SD=1.362) indicating the respondents agree to the statement. Contracts are only extended with suppliers that add value to the organization scored a mean value of 5.67 (SD=1.172) indicating the respondents agreed with the statement. Contract management is utilized for creating value to the business through customer scored a mean value of 5.60 (SD=1.101) indicating the respondents agreed with the statement. Contracts are used to minimize supply risk in the organization scored a mean value of 5.51 (SD=1.088) which represents agree on the Likert scale. Payments are made in accordance with quoted prices scored a mean value of 5.57 (SD=1.206) which represents agree on the Likert scale. Orders are placed according to customers request and quotes from suppliers scored a mean value of 5.51 (SD=1.303) indicating respondents agreed with the statement. Deliverables are clearly indicated in contracts scored a mean value of 5.66 (SD=1.190) indicating the respondents agreed with the statement. Procurement staff are equipped to fulfil the buying/contract function scored a mean value of 5.61 (SD=1.195) indicating the respondents agreed with the statement.

4.2.3 Descriptive Statistics on Value for Money

Section 4.4 presents the mean response of respondents who partook in the survey of the study. Seven-point Likert scale was used were “strongly disagree=1, disagree=2, somehow disagree=3, neutral=4, somehow agree=5, agree=6, and strongly agree=7”.

Table 4.4: Descriptive Statistics of Value for Money

Items	Minimum	Maximum	Mean	Std. Deviation
VFM1. This procurement unit pays for services which are provided at best value and quality	1	7	5.70	.971
VFM2. This procurement unit balances the use of resources to achieve the right goals at reasonable cost	1	7	5.55	1.194
VFM3. This procurement unit acquires human and material resources of the appropriate quality and standard at the lowest cost	3	7	5.60	.867
VFM4. This procurement unit ensures its operation produces the maximum output for any given set of resource inputs	1	7	5.85	1.222
VFM5. This procurement unit often achieves the goals it intends to achieve	1	7	5.69	1.072
VFM6. This procurement unit prefers on-time delivery of goods and services as agreed-on in the contract	1	7	5.75	.921
VFM7. This procurement unit provides a framework to guide procurement officers in the achievement of their tasks and duties.	1	7	5.63	1.469

Source: Field Survey, 2022

From table 4.4 above, descriptive statistics results are displayed with regards to how respondents agreed or disagreed to statements in line with value for money. This procurement unit pays for services which are provided at best value and quality scored a mean value of 5.70 (SD=.971) indicating the respondents agree with the statement above. This procurement unit balances the use of resources to achieve the right goals at reasonable cost scored a mean value of 5.55 (SD=1.194) indicating the respondents agree with the statement above. This procurement unit acquires human and material resources of the appropriate quality and standard at the lowest cost a mean value of 5.60 (SD=.867) which represents the respondents agreed with the statement.

This procurement unit ensures its operation produces the maximum output for any given set of resource inputs scored a mean value of 5.85 (SD=1.222) indicating the respondents

agreed with the statement above. This procurement unit often achieves the goals it intends to achieve scored a mean value of 5.69 (SD=1.072) indicating the respondents agreed with the statement above. This procurement unit prefers on-time delivery of goods and services as agreed-on in the contract scored a mean value of 5.75 (SD=.921) indicating the respondents agree with the statement above. This procurement unit provides a framework to guide procurement officers in the achievement of their tasks and duties scored a mean value of 5.63 (SD=1.469) indicating the respondents agree with the statement above.

4.3 Reliability and Validity test

This section presents the reliability and validity value of the how consistent the measures is to the constructs. Cronbach alpha has a standard of 0.7 as acceptable value for reliability and validity test therefore anything less means divergent thus less acceptable, and anything more also indicates highly acceptable. Based on the above statements, the table presents Cronbach alpha values of the constructs as follows; procurement planning-0.960, procurement procedures- 0.920, value for money- 0.898 readings from this value indicates that there is internal consistency between items used against constructs.

Table 4.5: Internal Consistency of Construct

Construct	Cronbach's Alpha	No of Items
Procurement Planning	0.960	20
Procurement Procedures	0.920	16
Value for Money	0.898	7

Source: Field Survey, 2022

4.4 Correlation Matrix

From the table below is a correlation matrix that shows the relationship between two variables of the study. From the table below, procurement planning has a positive

correlation of 0.614 (P= 0.000) with procurement procedures as well as 0.966 (P=0.000) correlation with value for money. Also, it could be seen that, procurement procedure has a positive correlation of 0.742 (P=0.000) with value for money.

Table 4.6: Correlation Matrix

		Correlations		
		Procurement planning	Procurement Procedures	Value for money
Procurement planning	Pearson	1	.614**	.966**
	Correlation			
	Sig. (2-tailed)		0.000	0.000
Procurement procedure	Pearson	.614**	1	.742**
	Correlation			
	Sig. (2-tailed)	0.000		0.000
Value for money	Pearson	.966**	.742**	1
	Correlation			
	Sig. (2-tailed)	0.000	0.000	

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

Source: Field Survey, 2022

4.4 Regression Analysis

The primary goal of the study was to assess the influence of procurement planning and procurement procedures on achieving value for money. A regression analysis must be performed to investigate this effect. The analysis is a model that determines how one variable affects another.

Table 4.7: Model Summary

		Adjusted R		
Model	R	R Square	Square	Std. Error of the Estimate

1	.984 ^a	.968	.968	.15853
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a. Predictors: (Constant), Procurement procedure, Procurement Planning

Table 4.7 demonstrates the model summary of the independent and dependent variables. The R-value showed the regression coefficient. The coefficient of determination (R square) measures the extent to which variation in the dependent variable (value for money) is constituted by the independent variables. R square of .968 explains that 96.8% variation in the dependent variable (value for money) is explained by the independent variable (Procurement planning and procurement procedures) represent. Furthermore, the value indicates the coefficient of determination between variables.

Table 4.8: ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	76.034	2	38.017	1512.764	.000 ^b
	Residual	2.488	99	.025		
	Total	78.522	101			

a. Dependent Variable: Value for Money

b. Predictors: (Constant), Procurement procedure, Procurement Planning

Table 4.8 demonstrates the analysis of variance (ANOVA) between variables. At F (2, 99) = 1512.764 procurement procedure and procurement planning have a significant association with a value for money. At the sig value of 0.000 procurement procedure, procurement planning and value for money are significant at the measure of $P < 0.05$.

Table 4.9: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.095	.113		-.843	.401
	PP	.768	.021	.819	36.159	.000
	PPr	.249	.024	.239	10.539	.000

a. Dependent Variable: VFM

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Table 4.9 indicates the effect (B), correlation (Beta), and significance (sig) between procurement planning, procurement procedure and value for money. At the B value of 0.768 procurement planning is found to have a positive effect on Value for money. This means that the more effective the practice of procurement planning is the better the value for money. Furthermore, at B value of 0.249 showed that procurement procedure has a positive effect on value for money. This means that the more effective procurement procedures are the better the value for money. The beta values of 0.819 and 0.239 showed that both procurement planning and procurement procedure have a positive correlation with value for money. Meanwhile, the sig values of 0.000 and 0.000 showed that procurement planning and procurement procedure have a significant association with value for money at $P < 0.05$.

Table 4.10: Hypothesis Testing and Findings

Hypothesis	Relationship	Beta Coeff value	T value	$P < 0.05$	Decision
H1	PP → VFM	0.819	36.159	0.000	Supported
H2	PPr → VFM	0.239	10.539	0.000	Supported

4.5 Discussion of Findings

Influence of procurement planning and procurement procedures on value for money in selected institutions in eastern region were the main objectives of the study. The study adopted descriptive design, quantitative research approach and convenience sampling to collect and analyse data in order to arrive at the results. The study found a strong and favourable correlation between the procurement planning on value for money. The results suggest that when procurement planning and procurement procedures are successfully implemented, it would go a long way to improve value for money in institutions. It will help receive products or services of higher quality, in more acceptable amounts, at the precise time they are needed, from superior providers, and at rates that keep getting better (World Bank Report, 2013).

The results are comparable to those of a study on contracts management and value for money in public procurement of works in Muccobs Company conducted by Mchopa et al. (2014). Purposive and random sampling approaches were employed to choose a sample of 60 respondents for the study, and questionnaires, interviews, and a review of the available documentation were utilised to gather data. The conclusions demonstrated that contracts were successfully performed and managed in accordance with the terms, demonstrating that they contained all necessary terms and conditions to ensure value for money. Additionally, it was found that managing time, quality, and expenses produced excellent contract management, which significantly aids in achieving value for money. However, certain contracts showed indicators of inefficiency, such as changes, insufficient utilisation of the defect liability period, and time extensions that put the attainment of value for money in danger. As a result, it was determined that attaining value for money required excellent procurement contract management (Mchopa et al. 2014).

The study also found a favourable correlation between value for money and procurement practises. When the right procurement procedures are used in institutions, it ensures the delivery of quality logistics for institutions. The foundation for providing high-quality healthcare and, provided all other factors are equal, profit maximization, is a good procurement procedure that guarantees the delivery of the appropriate product to the institution. This is why it is necessary to get good procurement structures and officers to offer the best procurement services in order to achieve optimal balance of benefits and costs on the basis of total cost of ownership. Which ensures that best results possible are obtained from the money spent. The findings are similar to Nsiah-Asare and Prempeh (2016) study revealed that compliance through rigorous monitoring and evaluation of the procurement policy ensures value for money.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The overview of the results, the conclusion, and the study's recommendations are presented in Chapter five. Summary of findings are captured under the stated objectives. The objectives covered include; factors affecting value for money in public procurement in government institutions in eastern region, effect of procurement planning on value for money in government institutions, and effect of procurement procedures on value for money in government institutions.

5.2 Summary of findings

5.2.1 Factors Affecting Value for Money in Public Procurement in Government Institutions in Eastern Region.

Findings on factors affecting value for money indicated that that, indeed the procurement activities of the institutions aim at achieving value for money. Findings further indicated that, the institution's procurement activities are established through competitive process and negotiation which laid foundation for ensuring sound value for money. Moreover, the respondents reveal that the institutions apply fair and transparent rules for the selection of tenders which aimed at ensuring robust value for money for the institutions. Findings further indicated that, procurement activities in the institutions are simple and timely resulting in value for money. Findings revealed that, the management of the institutions support the idea of value for money objectives which pave way for both management and staff in the procurement institutions working towards ensuring value for money. Findings further revealed that, procurement activities of the institutions are assessed annually by the public procurement authority with the view to ensuring robust value for money.

Again, procurement entities of the institutions liaise with public procurement authorities always for timely and required procurement information in order to prevent any possible irregularities. The result further revealed that, the institution plans annual procurement spending to ensure value for money. Findings again revealed that, the institutions have a policy on value for money for procurement activities.

5.2.2 Effect of Procurement Planning on Value for Money of Government Institutions in Eastern Region.

Procurement packaging is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions. This implies that, staff and management in charge of procurement of works, goods and services of the institutions usually handle procurement with some level of integrity and demonstrate professionalism which leads to ensure value for money in the government institutions in the region. Procurement methods is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions. The significant nature of the variable indicated that, the institutions in the quest to procure works, goods and service follow the stipulated methods designed for procurement in the government institutions. Procurement scheduling is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions. The result indicated that, procurement of goods, work and services for the institutions are done upon request and designated time especially when the need arise which leads to eradication of wastage hence leading to sound value for money in the procuring institutions in the region. Budget and work planning is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions.

The implication is that, proper planning of budget and sufficient allocation of budget towards procuring of work, goods and services for the institutions is a precursor for effective and efficient performance. Planning for required procurement is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions. The result indicated that, there are strict adherence to the laid down rules and regulations governing procurement of goods, services and work for the institutions, while all procurement is done within the stipulated framework. Procurement scheduling is the variable contribution to the prediction of performance of government institutions in the study area.

5.2.3 Effect of Procurement Procedures on Value for Money in Government Institutions in Eastern Region.

Tendering procedures is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions. The significant nature of the variable shows that, staff and officials in charge of procurement for the government institutions strictly adhere to the tendering procedures which result in ensuring robust value for money in the institutions. Supplier assessment is statistically not significant, and the variable is not making any unique contribution to the explaining of value for money in government institutions. There are instances where the procurement officials in the bid to procure goods, works and services to the institutions, do not usually follow the laid down rules and regulations, and moreover, proper diligence and assessment were not usually done on the suppliers before contract were signed. Contract management is statistically not significant, and the variable is not making a unique contribution to the explaining of value for money in government institutions.

The insignificant nature of the variable shows that, procurement professionals in charge of procurement of goods, services and works for the institutions do not usually evaluate contract before negotiations and endorsement are done. Moreover, the contract does not conform to ensuring value for money hence the variable is not making any impact. Delivery and payment is statistically significant, and the variable is making a unique contribution to the explaining of value for money in government institutions. Delivery and payment have the is variable making the strongest contribution to the prediction of value for money in government institutions in the eastern region of Ghana.

5.3 Conclusion

In striving to eliminate corruption in public procurement and ensure robust performance of government institutions, procurement of goods, services and work ought to follow the stipulated procurement planning in the institutions. Excellent procurement planning remains the pivot upon which this objective can be achieved. Nonetheless, procurement planning needs to be dealt with carefully with prudent management with the view to achieving value for money in the government institutions. Procurement planning practices adopted by the institutions in the eastern region include; procurement packaging, procurement methods, procurement scheduling, budget and work planning, planning for required procurement. It is therefore concluded that, the procurement planning adopted by the institutions in ensuring value for money have tremendously influence the institutions as the variables are making a unique contribution to effective value for money in the government institutions engaging in procurement of goods, services and works.

With regards to the effect of procurement procedures on value for money in the government institutions, it was concluded that, tendering procedures, delivery and payment are significant and making a unique contribution to ensuring value for money in the institutions, whiles supplier selection and contract management are not significant and the variable is not making any contribution to ensuring value for money in the institutions.

5.4 Recommendations

To support the findings, the following recommendations are proposed:

Enhance Procurement Planning: Government institutions need to place a strong emphasis on effective procurement planning. This includes grouping procurement services into different categories for easy bidding, assessing relevant procurement requirements, promotion of competition among bidders through packaging, and the consideration of procurement lead time. Emphasizing these aspects leads to cost-effective procurement and more efficient processes.

Improve Procurement Procedures: Government institutions need to further establish and implement well-defined procurement procedures. These procedures should include preferences for various procurement methods like restricted tendering, open tendering, request for proposal and clear guidelines for contract management. Regularly reviewing and updating these procedures to align with best practices is also imperative.

Invest in Training: Procurement staff need to receive regular training to enhance their knowledge and skills in procurement procedures, planning and contract management. Competent procurement officers play a critical role in ensuring that procurement processes run smoothly and achieve VfM.

Market Analysis: Consideration for the conduct of regular market analysis to inform procurement planning and budgeting. Understanding market dynamics and pricing trends can help government institutions make more informed decisions about budget allocation and resource management.

Supplier Assessment: Continuously evaluate and assess suppliers and service providers. Consideration for their reliability, track records, and ability to deliver quality goods and services at reasonable prices. This assessment process need be part of the procurement planning and procedures.

Contract Management: Emphasize effective contract management practices. Contracts need to be extended only to suppliers that add value to the organization, and contracts should be used strategically to minimize supply risks. Effective contract management can help ensure that the goals of value for money are met.

Performance Monitoring: Implementation of a system for monitoring and evaluating the performance of procurement units. Regularly review key performance indicators related to procurement procedures, planning, and value for money. Use this information to make continuous improvements.

Policy Review: Periodically review and update procurement policies and regulations to ensure they are aligned with international best practices and changing market conditions. Policy adjustments may be necessary to adapt to evolving procurement needs.

Transparency and Accountability: Promote transparency and accountability in procurement processes. Publish procurement procedures, plans, and performance reports for public scrutiny. This enhances public trust and reduces the risk of corruption.

5.5 Recommendation for further study

This study has examined the effect of procurement planning and procurement procedures on value for money in government institutions using Easter region as a case study. Therefore, the conduct of comparative studies that analyse government procurement practices and their impact on VfM across different regions or countries. This can help identify international best practices and areas where countries can learn from one another. Furthermore, undertaking a longitudinal research to track the evolution of government procurement practices over time can reveal trends, the effectiveness of reforms, and changes in regulations in achieving VfM. A consideration for using a combination of “quantitative and qualitative” research methods to gain a comprehensive understanding of the factors affecting VfM in government procurement.



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APPENDIX
SURVEY QUESTIONNAIRE

KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY

The aim of this questionnaire is to *“Influence of Procurement Planning and Procurement Procedures in Ensuring Value for Money in Selected Institutions in Eastern Region.”* This questionnaire is for academic purposes only and any information gathered will remain confidential. Where alternatives have been provided in this questionnaire, please tick the appropriate response. For any other question write your answer in the space provided. Your participation and cooperation in this study is highly appreciated and valued.

SECTION A: DEMOGRAPHICS (Only tick one option under each question)

1. What is your gender?

- a. Male ☐
- b. Female ☐

2. Age

- a. Less than 30 years ☐
- b. 30-39 years ☐
- c. 40-49 years ☐
- d. Over 50 years ☐

3. Designation/Professional Qualification

- a. Procurement officials ☐
- b. Account official ☐
- c. Middle Level Managers ☐
- d. Departmental Heads ☐

4. What is your highest level of Education?

- a. Diploma ☐
- b. Degree ☐
- c. Masters ☐
- d. Others ☐

5. How long have you been in the institutions/Experience?

- a. Below 2 years ☐
- b. 2-5 years ☐
- c. 5-8 years ☐
- d. Above 8 years ☐

6. SECTION B: PROCUREMENT PLANNING

With regard to procurement planning in the institutions, please **tick** the appropriate number to indicate the extent to which you agree or disagree with each statement. The item scales are five-point Likert type scales with 1 = strongly disagree, 2 = disagree, 3 = somehow disagree 4= neutral, 5 =agree, somehow agree 7 = strongly agree.

Items	Statements							
	<i>Procurement Planning</i>	Use the 7-point Likert Scale						
<i>PP</i>	<i>Procurement Packaging</i>	1	2	3	4	5	6	7
<i>PP1</i>	The procurement unit groups procurement services into different categories for easy bidding							
<i>PP2</i>	The procurement unit often calls for multiple bids under one contract.							
<i>PP3</i>	The procurement unit assesses the most important procurement requirements before making a decision.							
<i>PP4</i>	The procurement unit considers procurement packaging to promote competition among bidders.							
<i>PM</i>	<i>Procurement Methods</i>	1	2	3	4	5	6	7
<i>PM1</i>	The procurement unit prefers using open tendering as a procurement method.							
<i>PM2</i>	The procurement unit prefers using restricted tendering as a procurement method.							
<i>PM3</i>	The procurement unit prefers using request for proposal as a procurement method.							

<i>PM4</i>	The procurement unit prefers using use two-stage tendering as a procurement method.							
<i>PS</i>	<i>Procurement Scheduling</i>	1	2	3	4	5	6	7
<i>PS1</i>	The procurement unit prepares a detailed schedule of works for quality procurement services.							
<i>PS2</i>	The procurement unit has the ability to estimate the procurement work content and duration accurately.							
<i>PS3</i>	The procurement unit plans schedule of works so that it is achievable with the resources available.							
<i>BWP</i>	<i>Budget and Work Planning</i>	1	2	3	4	5	6	7
<i>BWP1</i>	Procurement budgeting and planning is influenced by the market environment							
<i>BWP2</i>	The procurement activities planning for every accounting period is dependent on annual Budget approval							
<i>BWP3</i>	Annual budget plays an important role in procurement budget and work planning within the government institutions.							
<i>BWP4</i>	Procurement budgeting and work planning is conducted by competent procurement officers in the government institutions.							
<i>PRP</i>	<i>Planning for Required Procurement</i>	1	2	3	4	5	6	7
<i>PRP1</i>	All procurement plans are based on procurement needs identified							
<i>PRP2</i>	All procurement planned are based on procurement needs assessed							
<i>PRP3</i>	Government institutions analyses experience of suppliers and service providers during procurement planning.							
<i>PRP4</i>	During procurement planning, government institutions assess its technical requirements.							

PRP5	Government institutions considers procurement lead time before contracting suppliers and service providers							
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7. SECTION C: PROCUREMENT PROCEDURES

From the statement below, please indicate your level of agreement or disagreement to the following statement. Please use the scale below. The item scales are five-point Likert type scales with 1 = strongly disagree, 2 = disagree, 3 = somehow disagree 4= neutral, 5 =agree, somehow agree 7 = strongly agree.

	Procurement Procedures	1	2	3	4	5	6	7
TP	Tendering Procedures							
TP1	Ensures customer satisfaction							
TP2	Improves quality of services procured							
TP3	Acquiring of right products at the reasonable prices							
TP4	Ensure sufficient and availability of materials							
SA	Supplier Assessment							
SA1	Recognition of a need by the user or store for goods and services.							
SA2	Selection of possible source of supplies, taking into consideration the case of re-buy or first buy							
SA3	Preparation of a purchase order form and their appropriate order documents							
SA4	Clear invoice and payments							
CM	Contract Management							
CM 1	Contract management is creating value to the organization through effective management of service providers							
CM 2	Contracts are only extended with suppliers that add value to the organization							
CM 3	Contract management is utilized for creating value to the business through customer							
CM 4	Contracts are used to minimize supply risk in the organization							
DP	Delivery and Payment							
DP1	Payments are made in accordance with quoted prices							

DP2	Orders are placed according to customers request and quotes from suppliers							
DP3	Deliverables are clearly indicated in contracts							
DP4	Procurement staff are equipped to fulfil the buying/contract function							

7. SECTION E: VALUE FOR MONEY

With regard to value for money. please **tick** the appropriate number to indicate the extent to which you agree or disagree with each statement. The item scales are five-point Likert type scales with 1 = strongly disagree, 2 = disagree, 3 = somehow disagree 4= neutral, 5 =agree, somehow agree 7 = strongly agree.

Items	Statements							
	Value for Money	Use the 7-point Likert Scale						
Price	Price	1	2	3	4	5	6	7
VFM1	This procurement unit pays for services which are provided at best value and quality							
VFM2	This procurement unit balances the use of resources to achieve the right goals at reasonable cost.							
VFM3	This procurement unit acquires human and material resources of the appropriate quality and standard at the lowest cost.							
VFM4	This procurement unit ensures its operation produces the maximum output for any given set of resource inputs.							
VFM5	This procurement unit often achieves the goals it intends to achieve.							
VFM6	This procurement unit prefers on-time delivery of goods and services as agreed-on in the contract.							
VFM7	This procurement unit provides a framework to guide procurement officers in the achievement of their tasks and duties.							

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