

**FACTORS AFFECTING IMPLEMENTATION OF  
PROCUREMENT PLANNING IN PUBLIC ORGANIZATIONS; A  
CASE STUDY OF KENYA REVENUE AUTHORITY**

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**DECLARATION**

This research project is my original work and has not been presented for the award in any other University or institution. No part of this research should be reproduced without the author's consent or that of the Management University of Africa.

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Supervisor Declaration:

This research project has been submitted for examination with my approval as the University Supervisor.

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Date.....

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## **DEDICATION**

I dedicate this (work) project to my family for her immense their love, support and encouragement throughout my study. May God guide, protect and bless them abundantly.

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I would love to take this opportunity to thank Almighty God and all the people whose contribution have made this work successful.

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## **DEFINITION OF TERMS**

### **Procurement**

The process that manages and fulfils contracts. It is the function responsible for purchase, lease or other legal means of acquisition of the right goods (equipment, material, consumables), works (construction, repairs, rehabilitation), and services (individual consultants, consulting firms, training, workshop) required to satisfy certain needs, at the right quantities and at the right price (Sumbana, 2015).

### **Implementation of Procurement planning**

Is the process that captures information on market demand and inventories, and combines it with supply capabilities and constraints to develop a plan for future volumes. It considers the complete Procurement, from raw material Procurement to the distribution of finished products to customers, and targets increasing customer value and improving Procurement performance and cost efficiency. (Kumar, 2015)

### **Public Procurement**

Means buying, purchasing, renting, leasing or otherwise acquiring any goods, works or services by a Procurement entity spending public funds on behalf of the ministry, department or regional administration of the government or public body including all functions that pertaining to the obtaining of any goods, works or service or including description of requirement, selection and invitation for tenders, preparation and award of contract. (Public Procurement Act (PPA), 2015)

### **Staff Expertise**

According to Banda (2015), staff with the right critical ability and know-how to good Procurement process management.

## **LIST OF ABBREVIATION AND ACRONYMS**

<b>PPRA</b>	-	Public Procurement Regulatory Authority
<b>SCM</b>	-	Procurement Management
<b>BSC</b>	-	Balanced Scorecard
<b>PORM</b>	-	Procurement Operations Reference Model

## **ABSTRACT**

*The Procurement plans implementation in public organizations is influenced by varying factors. The objective of the study is to establish the factors affecting implementation of Procurement plan in public organizations: a case study of Kenya Revenue Authority. Its specific objectives was to establish the effects of information technology on implementation of Procurement plan in Kenya Revenue Authority, to establish the Effects of Procurement expertise on implementation of Procurement plan in Kenya Revenue Authority and to assess the effects of accountability practises on implementation of Procurement plan in Kenya Revenue Authority. The researcher used descriptive research design in collecting data from respondents. From a target population of approximately 100 employees at the departments in the public organizations. The researcher used 30 respondents as the sample size to be distributed across different management category. Stratified and simple random sampling methods was used to select respondents. The researcher used questionnaires as a tool for data collection. The questionnaires will contain closed ended questions that solicited respondents' views on Procurement plan implementation, as weighted on liker scale. Both quantitative and qualitative techniques are set to be used in the study. Collected data was analyzed through descriptive statistics and inferential statistics. The data will be then presented in tables, graphs and pie charts for easy understanding of the findings. The researcher established that the Kenya Revenue Authority of Nairobi is hindered by lack of e-procurement methods, lack of automated procurement systems, and lack of supportive ICT infrastructure and absence of ICT skills amongst procurement staff. The findings indicated that the Kenya Revenue Authority conduct staff training on the implementation of procurement plans, competency of staff a much needed requirement to guarantee effective implementation of procurement plans. The study established that Spend analysis is one of the crucial elements necessary for an effective procurement plan in the Kenya Revenue Authority of Nairobi. The study concluded that information technology the researcher concluded that that integration of procurement functions with ICT has enabled many public training institutions to improve the level of effectiveness in the execution of procurement practices, Procurement staff competency affect procurement plans both for procurement unit and to the whole nation in the sense that experienced staff carry out duties in a professional manner and reduce wastage of resources and that Spend analysis is one of the crucial elements necessary for an effective procurement plan in the Kenya Revenue Authority of Nairobi. This study recommends that the Kenya Revenue Authority of Nairobi should be organizing workshops and trainings for procurement officers in order to improve their skills and knowledge, while employing they should ensure key competencies and experiences are put into consideration. The Kenya Revenue Authority of Nairobi should also put in place measures to prevent unethical behaviours which are costly to the County.*

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background of the Study**

Procurement is the act of acquiring, purchasing goods, services or services from an external source (Carter & Kirby, 2015). Purchasing plan is a plan that shows the purchasing power of what, how and when to buy goods, services and services for a particular financial year. Arasa, (2015) defines the implementation of a procurement plan as a way to address procurement requirements and the timing of purchases with its own funds so that the full functionality can be met in an efficient manner.

Purchasing a procurement plan is a way to capture market demand and accounting knowledge, combining it with delivery skills and barriers to creating a plan for the future. It focuses on full completeness, from green search to distribution of finished products to customers, and is designed to increase customer value and improve performance and cost effectiveness. Thus, many organizations face many challenges in making a purchase plan (Kumar, 2015).

In developed and developing countries, taking into account their economic, social, and political systems, a clear purchasing system has made two components of the standard: governance requirements and legal requirements.

Acquisition is one of the global trends in shopping malls in recent years. In many African countries, however, the latter procurement process is still in the development phase and will continue over time (Kombo and Trump 2015). The Public Procurement Act, 2011 (49), requires every business to organize its assets in a prudent manner and in particular to formulate its own standards in order to achieve value for money and to reduce its purchase price.

Many developing countries face the challenge of rapidly changing consumer spending. The changes affect the pressure in the way the purchasing work performs within and outside the system and mechanisms to achieve its goals. In Kenya the Auditor-General released a report in 2016 indicating that the implementation of procurement plans in most public bodies was less than 70% by the end of 2015. The situation was tense in low-lying countries where the pace of such activities was lower than 45. %. As the inadequate procurement system leads to financial losses, the Kenyan government has decided to put more effort into professional organizations to support and educate

people on the issue of value for money. The establishment of the PPRA also highlighted other activities related to the purchase and purchase of seminars / shops and various journals so that people are aware of the procurement process to achieve the goals.

Kenya's counties are localized as enshrined in the 2015 Constitution of Kenya as parts of established government. Following the reorganization of the Kenyan system of governance, the counties were merged into a new state administration with the national government appointing governors to represent the counties (Kenya Constitution 2015). Each sub county has the right to organize their own shopping events.

## **1.2 Statement of the Problem**

Implementation Procurement planning is one of the most important steps for the public. The implementation of the procurement plan is expected to document all the requirements under the service of another procurement item and the expected purchase over a longer period of time (Jorge, 2016). The Kenyan government has always recognized the importance of implementing the public procurement plan because it entails national development and its contribution to poverty reduction. Thus, the government has introduced a number of reforms to include procurement in the People's Processing Framework with the aim of making it more efficient and transparent (Mbaruku, 2019).

From a user's point of view or directed public view, value for money is the value (export) that is attached to a particular price (input). The user department or customer tries to value the products or services received and compares them with the resources used. The detailed outline contains the financial value as well as the implementation of the acquisition plan. A comparison is made between the cost of placement at the value of the output and the quality and quantity of control over the way the combined instrument is used and secured. Cash value is not only based on the purchase price / price (economy), but also on the efficiency and effectiveness of the acquisition transaction. Therefore, you may want to provide evidence of the use of technology, tools for evaluating tools, time and commitment of participants, adequate organization and competent staff (Ochola, 2019)

The study of the procurement initiative in Kenya, conducted in April 2016 under the auspices of the Public Procurement Regulatory Authority, thus showed that the achievement of procurement despite the government's efforts was still a dream for many peer organizations. The reasons given

are; unsustainable infrastructure, technological instability, insufficient awareness among procurement stakeholders and inadequate regulations. Many research organizations are still struggling to fit into their procurement plans within the national budget (Abdul, 2020)

It was in conflict with the previous one that the auditor focused on investigating the issues related to the implementation of the Processing Plan to the Kenyan Revenue Authority to fill this vacancy.

### **1.3 Objectives of the Study**

#### **1.3.1 General Objective**

The general objective of the study is to establish the factors affecting implementation of Procurement planning in public organizations; A case study of Kenya Revenue Authority.

#### **1.3.2 Specific Objectives of the Study**

1. To establish the effect of IT on implementation of procurement plan in Kenya Revenue Authority.
2. To establish and determine the effect of procurement expertise on the implementation of procurement plan in Kenya Revenue Authority.
3. To determine the effect of accountability on implementation of procurement plan in Kenya Revenue Authority.

### **1.4 Research Questions**

1. State the effect of information technology on implementation of procurement plan in Kenya Revenue Authority?
2. What is the effect of procurement expertise on implementation of procurement plan in Kenya Revenue Authority?
3. What is the effect of accountability on implementation of procurement plan in Kenya Revenue Authority?

### **1.5 Significance of the study**

The discovery of this study led to increased knowledge and a better understanding of procurement items for all procurement agencies, especially the Kenyan Revenue Authority. It was the author's conviction that a better understanding of the proper implementation of the procurement plan in the agency left much to be desired, especially with the small purchase items coming out these days.

Again, this research was an important consideration of the government's efforts in implementing procurement planning in public and private sectors, as the government discovered the pros and cons of their efforts to implement procurement practices in public bodies. The researcher thought that the procurement information could help the procurement partners and civil society organizations to be aware of the problems and obstacles of the procurement plan in Kenya.

### **1.6 Scope of the Study**

The jurisdiction of this study will be Kenya Revenue Authority and the study established the factors affecting implementation of procurement plan. The study will use descriptive research design, from a target population of approximately 96 employees at the Kenya Revenue Authority departments to obtain a sample size of 30 respondents. The study will be expected to take a total of 3 months.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.0 Introduction

Explanation and discussion of key terms were treated, on the other hand, dynamic experiments attempted to explain the predetermined gaps from different studies on similar topics and attempts to tear down the doors.

#### 2.1 Theoretical Review

##### Information Systems Success Theory

The theory of the success of the information system shows that personality types and personality traits affect user performance and information system satisfaction, further improving organizational performance (DeLone, 2015). Thus organisations tend to achieve more profits which may then tend to contribute towards the Kenyan revenue authority positively. Work ethic was later calculated in modes. The new moderator argues that system type, type of information, and service type affect usage and user satisfaction, further affecting network benefits as well as increasing information sharing and lowering prices (DeLone, 2015).

Since the advent of knowledge systems, the theory of success has been widely used and adapted to traditional information systems and electronic commerce. Wixom and Todd (2015) noted that type and type affect quality satisfaction, perceived usefulness, perceived ease of use, and user experience. Zhang (2015) suggested that both the type of system and the type of information affect the satisfaction and perception of the Kenyan authority of revenue. Lin (2008) reported that quality and type of information affect users' trust in public services. Lin (2008) observed that the type of system and the type of information affect the satisfaction of the actual location. Chatterjee et al. (2016) conducted a technical study and found that type, type of interior and type of work affect the use of rich technologies in health Lee et al. (2016) found that better-quality information increased the use of data services, while lower system-type controls over-usage and thus more contribution towards taxation posed by the public body.

In terms of information systems in public bodies, the overall system is one of the most important steps in evaluating information systems. The nature of the System indirectly undermines the extent to which the system is able to bring benefits through employee relationships through the objectives

of the district superintendent and public buildings. The theory of success of information technology was used in this study to determine the potential of revenue collection in the implementation of taxation plans in Kenya financial capabilities.

### **Human Capital Theory**

Recent challenges such as globalization, knowledge-based economics and technological change have prompted many countries and organizations to find new ways to ensure competitive opportunities (Allan et al., 2008). In response to this, the general perception is that success largely depends on people with a high level of human skills. Eventually people become more and more important things and they can be able to contribute to the government revenue realisation. This is why organizations invest so much in their employees through training and development programs and with appropriate comprehensive systems, and the concept of human capital is semantically a combination of population and capital. Due to this factor, they can now be able to pay their taxes and thus less problems from the Kenyan authority.

From an economic point of view, capital means the raw materials used to manufacture goods or services that are not actually used in manufacturing processes (Boldizzom, 2008). In research organizations, therefore, effective HMM activities must be instituted to demonstrate workers' performance. HRM systems are seen as interventions that can improve performance. Torrington (2008) explains that human economy reflects the shared intelligence and experience of users as a competitive advantage that cannot be initiated by competitors. The theory therefore has an ongoing interest in HRM practices such as the recruitment and selection, training and promotion of, among other things, human resource planning, which are designed to help organizations achieve their goals.

During human capital investment, acquired knowledge and skills can be easily transferred to other resources and services (Ronner, 2005). Given the building up of knowledge and skills through effective HMM practices that occupy an important place in the human economy, there is a general belief that learning is the key to increasing human capital. This study used human theory to promote the effect of human behavior, such as the ability of workers to make purchases in the Kenyan revenue authority.

## **Institutional Theory**

According to Scott (2004), cultural organizations, as well as their activities and resources, provide purpose to life. He describes the three pillars of organization as control, normality, and cultural stability. The pillar of justice emphasizes the application of laws, regulations and sanctions as a means of compliance, provided as the basis for obedience towards the revenue authority. A common pillar refers to culture (style) and character (desirable or desirable), and the bond in society is the basis of obedience. This theory is very important when it comes to applying the principles of taxation process and practices in revenue attainment process. It is a matter of organizational character and the stage at which the climate in the organization supports continuity and / or change in all. In other words, this breadth includes the increased SP support at higher levels in the organization and the importance of organizational mechanisms and structures supporting, or delaying, the promotion of Sp (Brammer & Walker, 2015). This theory is applicable to the study as it demonstrates the role of accountability in making plans to purchase in Kenya and thus through the purchasing process, revenue can be seen.

## **2.2 Empirical Literature review**

According to Basheka (2017), the procurement plan is very important to drive the management process in local governments. In particular, the most important steps of procurement planning are essential to ensure accountability and participation in the community. This made it clear that accounts or finance, other consumer departments in local governments as well as newly created purchasing and selling units should work seamlessly. . as key departments need to participate in the consumer planning exercise. If managed properly and efficiently, implementation of procurement planning will lead in line with established procedures that will ultimately lead to tax savings after paying for taxes.

Implementing a procurement plan, if done completely, is often inefficient, with audited audit plans being less than the list of contracts with the relevant budget numbers. It is a true payment system, without any time-tested, contractual arrangement, the most suitable procurement method or the interaction between different contracts in a strategic way (World Bank, 2003). One of the biggest weaknesses of the procurement process in Kenya, as evidenced by the findings of a national audit firm, is that such planning usually only begins in the middle of the financial year. It draws a number of conclusions, including the control of the acquisition of jurisdiction over acquisition, as it is often

insufficient to carry out an open process, which reduces the limitation of errors or delays before the end of the financial year, and according to a survey of the financial resources remains. Unused and this impacts the revenue process.

Lema (2017) investigated the factors influencing the implementation of the annual procurement program in local authorities: a study by the Meru District Council. The main purpose of this study was to look at factors related to the implementation of the annual procurement plan in LGAs. Search methods were developed to collect data from 60 (60) respondents through various methods such as questionnaires (open and closed expiration), oral communication, internet and surveillance. The findings indicated that delays in financing central authorities and other areas, lack of awareness of the implementation of the annual procurement plan, insufficient budget allocation (incomplete budget) and lack of information on the new payment system (EPICOR) the performance of the annual procurement plan . Therefore, it is recommended that the Annual Purchase Plan be followed in accordance with the Public Procurement Regulations of 2004 and the 2005 legislation to provide effective, cost-effective and ultimately ability to pay taxes.

### **2.3 Summary and research gaps**

Governments governed by a strict set of rules and regulations Public bodies Procurement is intended to achieve three objectives; to see the best price; providing open and positive competition between local and foreign suppliers; and preventing discrimination and corruption and thus both local and foreign suppliers can be taxed thus maximum revenue achieved. In Kenya, making a purchase plan is an important task related to the provision of all services. There is no part of the service delivery of public bodies that does not depend on the implementation of the procurement plan; and yet the decisions for the implementation of procurement plans in public programs remain an unsupervised search area.

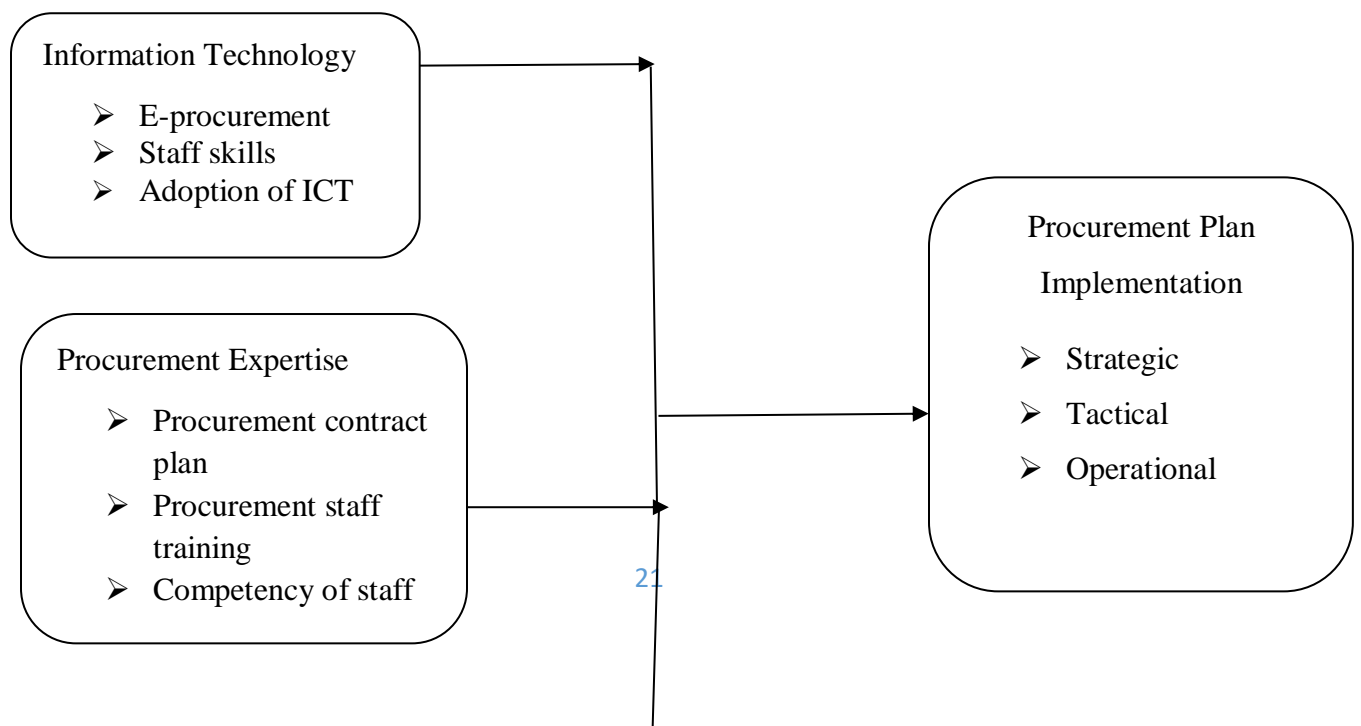
Although the developments have taken place in the governance system, there are still challenges in fully realizing the effectiveness of the procurement process in Kenya. Some of the key issues include: regulation of procurement in public sector planning (Owalla, 2015), barriers to technical and professional planning (PPOA, 2015), political interference and law enforcement (CCG, 2015) and low level of information communication (ICT) instruments Kenya Institute Public Policy Review and Evaluation (KIPPRA, 2015). Numerous reports indicate that there has been a misapplication of procurement rules and regulations, but very little is said about the task of

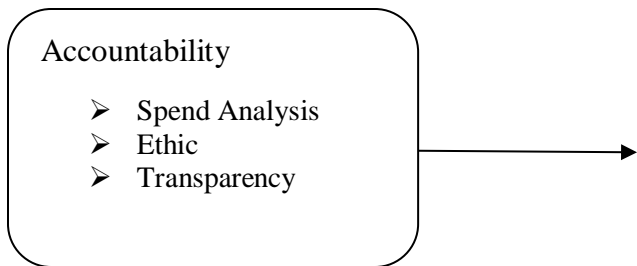
establishing a plan in procurement, which seems to be a non-existent indicator in progressively reformed policies. While studies are available (CCG, 2015) focus on finding gaps in the implementation of procurement planning.

Although the established procedures support the systematic implementation of the purchase plan, the data from the CPI survey (2015) show that this is far from always complied with. Although it was not possible to evaluate the number of contracts that are not part of the procurement process, the low percentage of purchases through public tender indicates that a large proportion of purchases are made anonymously through the supply and direct purchase, This indicates a lack of procurement planning in the province.

## 2.4 Conceptual Framework

According to Ododho (2015), the type of model is an example of a model in which the researcher assumes or proposes the relationship between the variables and shows a clear or practical connection. In a study, a form of hypothesis is a hypothesis that reflects the concepts or differences under the topic and reflects its relationship.





## **2.5 Variables operationalization**

### **Information Technology**

Handfield's (2015) study found that integration of procurement with ICT has enabled many public education organizations to advance action in the promotion of procurement practices. A study by Sanjeeve (2015) found that the introduction of ICT-based procurement methods into many public buildings in Africa is affected by a lack of e-commerce methods, a lack of procurement, a lack of ICT infrastructure support and a lack of ICT skills among procurement staff. .

A possible solution to the lack of appropriate procurement system in the public sector may be in the European Commission (2015) defining e-procurement as the use of electronic communication and trade facilitation by government agencies and other government agencies when purchasing equipment and services or public services. Jap (2016) sees e-purchasing as a new phenomenon in the management of public service, lending IT improvements to a cost-effective, easy-to-use and widely available solution. Other authors deal with this issue (Chen, Smith, & Miller, 2008; Gasser & Palfrey, 2015; Hommen & Rolfstam, 2016; Joia & Zamot, 2016; Shalev & Asbjornsen, 2015; Sičáková-Beblavá, Šatníková, & Klátik, 2011; Trenkler, 2011) also integrates e-purchase with the development of ICT and as important e-commerce benefits, reads: improving the quality and flexibility of services; falling labor costs and instability; knowledge symmetry response; increase in competitive performance; clear expansion; reduction of access costs; increase in time saving;

### **Procurement Staffs expertise**

People working in the public procurement department are the key to achieving plans. Skilled staff include recruiting, training and retaining skilled and flexible employees. They are knowledgeable, reliable and diverse and able to overcome barriers to change, and can achieve performance goals even when there are scarce other resources. If all other factors are present but employees do not meet these expectations, it may be impossible to achieve the goals and thus cannot be able to reach the tax money needed by the revenue authority(Ingram, 2017).

### **Accountability**

Accountability is the responsibility of government to be successful in achieving the goals and design of the types of services that the public wants and need (Segal and Summers 2015). Lack of accountability creates opportunities for corruption. Brinkerhoff (2015) outlines three key areas of accountability, including measuring scores and outcomes, justifying or explaining the results to external or external auditors, and punishing or punishing for misconduct or misconduct. Steps to increase accountability include knowledge systems that measure the usage used to produce products. health care council councils or other government agencies need an explanation of the outcome; encourages rewarding performance; and punishment for misconduct. The correct accountability in government bodies may help in realisation of more revenues and less corruption in the authority and that revenue could be allocated to different use in Kenyan government

According to Basheka (2017), performance analysis is one of the most important factors in a successful procurement process. After conducting market research to understand the market more relevant to your needs, it is important to evaluate how the products, services and services have been acquired by the organization. The two pieces of information help to identify the organizational needs that make up the Purchasing Plan. The better the purchasing plan the more efficiency the organisation is and it easily meets demand(tax) from the Kenyan revenue authority.

A detailed account of the application is needed to create what may be needed in the future. Without the appearance of data usage, it will be very difficult to focus on real future purchases. This scenario is important because the use of analysis promotes compliance with the process of taking the plan as well as the overall company plan. This correlation allows them to view companies (Handfield, 2015). This helps in planning for later purchasing process and this is important to an organisation as they can easily meet expenses without any delays in the process.



## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.0 Introduction**

This chapter showed how the research was conducted in order to achieve the set objectives. It outlined the research design, population, sampling procedures to be used, the methodology of data collection and instruments, how data was analysed and the expected output of the study, data validity and reliability.

#### **3.1 Research Design**

The researcher used descriptive research design in collecting data from respondents because it discovers answers to questions, and how the variables produces changes to one another (Sekaran, 2017).

#### **3.2 Target Population**

According to Carlton (2015) target population is the specific population about which information is desired. Sekaran (2015) defines it as the aggregate study unit from which the research wishes to gather the information being pursued. The target population of the study comprised approximately 100 employees in the selected department of Kenya Revenue Authority of Nairobi. The number of population was classified as shown in Table 3.1

**Table 3.1 Target Population**

<b>Category</b>	<b>Target population</b>
Top Management	10
Marine Operations	20
Procurement	30
Finance	16
Clerical Officers	24
<b>Total</b>	<b>100</b>

**Source, (HR Report of Kenya Revenue Authority, 2019)**

### **3.3 Sampling size and Sampling Technique**

(Mugenda & Mugends, 2013 define a sample as the part of the population that is selected for the investigation. Sampling is the procedure used in selecting the population units that constitute the sample. According to Mugenda and Mugenda (2013) a part size of 30% is considered a sufficient sample size hence the researcher used 30% as the sample size and computed the same on each management category as follows;

Sample size of Top Management was

$$(10/100) * 30 = 3$$

Sample size of Marine Operations was

$$(20/100) * 30 = 6$$

Sample size of Procurement was

$$(30/100) * 30 = 9$$

Sample size of Finance was

$$(16/100) * 30 = 5$$

Sample size of Clerical Officers was

$$(24/100) * 30 = 7$$

**Table 3.2 Sample Size**

<b>Category</b>	<b>Target Population</b>	<b>Sample %</b>	<b>Sample size</b>
Top level management	10	30	3
Marine Operations	20	30	6
Procurement	30	30	9
Finance	16	30	5
Clerical Officers	24	30	7
<b>Total</b>	<b>100</b>		<b>30</b>

### **3.4 Instruments**

The researcher used questionnaires for data collection. The questionnaires contain closed out questions that solicited respondents' views on procurement planning, as weighted on liker scale. Questionnaires were self-administered and picked one week later to allow respondents ample time to fill them. In addition to primary data, secondary data was obtained from relevant journals, books, researches and other academic publications.

### **3.5 Pilot Test**

A draft questionnaire was tested informally concentrating on the research questions by my colleagues and family who read through and provided constructive comments on wording and meaning of each question. To ensure that the research instrument are valid, reliable, clear and free from errors, the study conducted a pilot study on selected 12 staffs who were later omitted from

the main study. The questionnaires that were tested on members for piloting were not included in the final study findings.

### **3.5.1 Validity**

According to Zikmund (2013) validity tests involve ascertaining the accuracy of the instrument by establishing whether the instrument focuses on the information they are intended to collect. For this study, to ascertain face validity, the instruments were constructed and passed over to supervisor for constructive criticism and later were revised according to his comments. On the other hand, content validity was achieved by subjecting the data collection instruments to an evaluation by a group of experts who were expected to provide their comments on the relevance of each item on the instruments. The results of their responses were analyzed to establish the percentage representation using the content validity index.

### **3.5.2 Reliability**

Reliability test is very significant as it showed the extent to which a scale produces consistent results if measurements are made many times. This study reliability was done by regulating the association in between scores obtained from different administrations of the scale. Cronbach's alpha was employed to determine the internal reliability of the questionnaire to be used in this study. According to Sekran (2019) as cited by Wanyoike (2013), reliability should be at least 0.70. A Cronbach Coefficient Alpha which is above 0.7 indicates the instrument used is reliable and acceptable for administration since the alpha is above the recommended value.

## **3.6 Data Collection Procedures**

The study recorded and distributed the questionnaires to the identified sample and gave the respondents a time frame within which the questionnaires were collected.

## **3.7 Data Analysis and Presentation**

Both quantitative and qualitative techniques were used in analysis of the study findings. Qualitative data which is non-numerical took into account the respondents, opinions; statements and suggestions. This study used quantitative data specifically descriptive statistics. Regression analysis was used to determine whether one variable is a predictor of another variable, thus it was

used to deduce the relationship between the independent and dependent variables. The findings were presented in the form of a bar graphs, pie charts tables and percentages.

### **3.8 Ethical consideration**

Moral values are the values that lead to moral decisions about our values and our relationships with others. Traditional thinking is:

#### **3.8.1 Informed consent**

The exact contact by the respondent, the search results, should be discussed. The interviewer should start with an introduction with his or her name, name of the research website and a brief description of the purpose and benefits of the research.

#### **3.8.2 Voluntary participation**

The incentive to participate financially or otherwise should not be incompatible with the job or brought about in a way that results in coercion.

#### **3.8.3 Confidentiality**

Some gar garbage cans are private and some are private and some are safe to keep. Seekers should be trained to get a sense of the Signs, location numbers, or otherwise they can find happiness.

#### **3.8.4 Privacy**

All people have the right to privacy, and investigators must respect that right. The confidentiality guarantee is not only important to maintain the integrity of the search, but also to protect respondents.

#### **3.8.5 Anonymity**

The rights and well-being of the respondent must be fully protected. Respondents must have given their consent prior to the study

### **3.9 Chapter Summary**

The chapter outlines the different steps and steps taken to complete the lesson. It contains a plan for data recording. This section is a summary of an entire program, or format designed to help the researcher answer the questions asked. This section sets out the methods and techniques used for data retrieval, processing and analysis. The following sections are particularly integrated; search design, population target, sampling methods, data collection, data collection methods and data analysis.

## **CHAPTER FOUR**

### **DATA PRESENTATION, ANALYSIS AND INTERPRETATION**

#### **4.0 Introduction**

This chapter describes the data analysis followed by the search discussion. Resources related to the search questions that led to the study. The data was extensively analyzed and it is characteristic to show and explain things that have to do with the performance of The implementation of procurement planning in public bodies; A study in Kenya Revenue Authority.

#### **4.1 Quantitative analysis**

This section will discuss General information and information on the variable using frequencies and percentage as measurement.

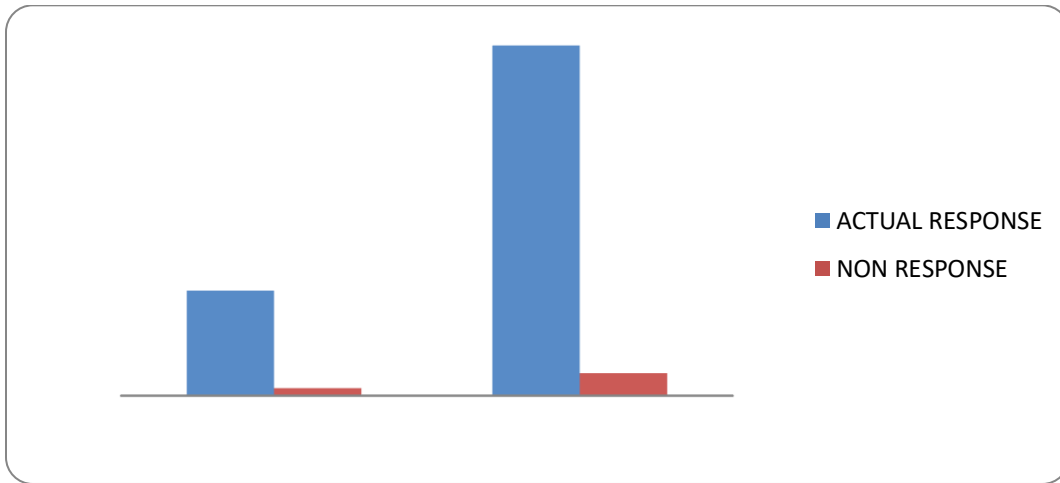
#### **4.2 General Information**

This section will discuss Gender, age, level of education, job level and number of years worked. The following were the analysis of the questionnaires.

##### **4.2.1 Response rate**

From the findings on figure 4.1 out of 40 questionnaires that were administered to the respondents, 38 were returned for analysis. This translated to 94 percent of response rate which was considered representative and adequate (Mugenda, 2009) for analysis. Only 2 of the questionnaires issues issued were not returned which reckoned for 6 percent of the total number issued.

**Figure 4.1 Response rate**

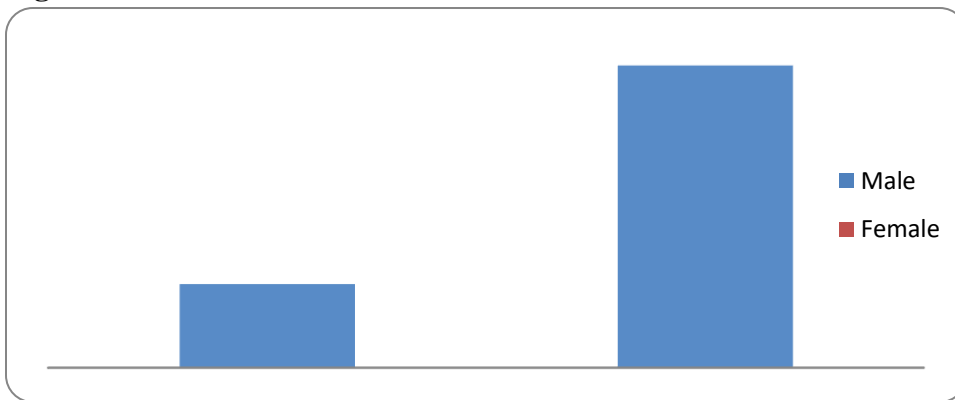


**Source, Author 2021**

#### **4.2.2 Gender of the respondents**

According to figure 4.2 below, 65 percent of the respondents were male and 35 percent were female. This denotes that there are more male employees as compared to female. Majority of the respondents were male due to nature of work.

**Figure 4.2 Gender**

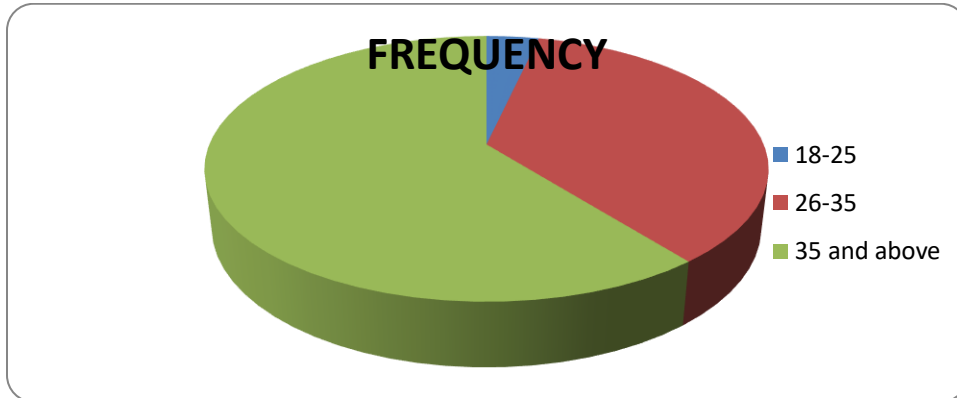


**Source, Author 2021**

### 4.2.3 Age of the respondents

Figure 4.3 shows that 61 percent of the respondents were above 35 years of age, 35 percent between 26-35 years and 1 percent in the age between 18 and 25 years. This denotes that all the study respondents of the respondents are capable of handling the questions.

**Figure 4.3 Age of the respondents**

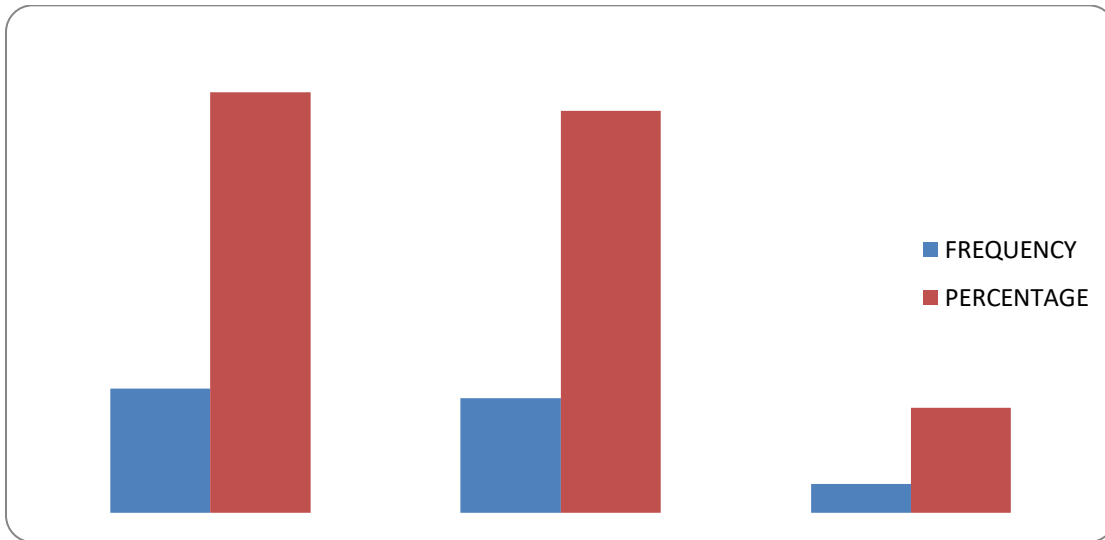


**Source, Author 2021**

### 4.2.4 Level of education of the respondents

Regarding higher levels of interviews, the survey found that the majority (44%) of the respondents had a bachelor's degree, 42% a university diploma, while 11% of the respondents had a second degree, as shown in Figure 4.4. This indicates that all respondents have sufficient training qualifications to be able to respond to a search tool.

**Figure 4.4 Level of education**

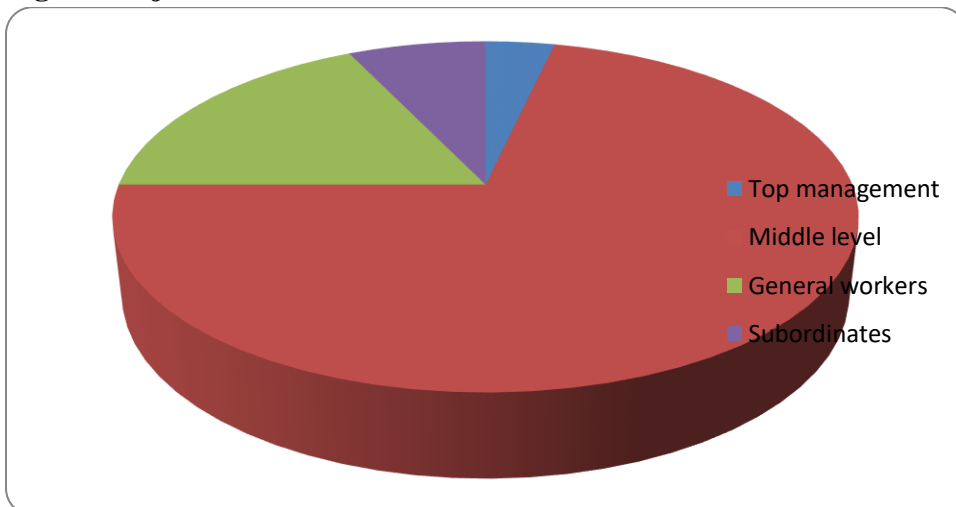


Source, Author 2021

#### 4.2.5 Job level of the respondents

Figure 4.4 shows that 71 percent of the respondents were in middle level category, 18 percent were in the general worker's category, 2 in subordinate, while 1 percent was in the top level management. This suggested that most of the respondent were in the supervisory category hence well averse to the field of study.

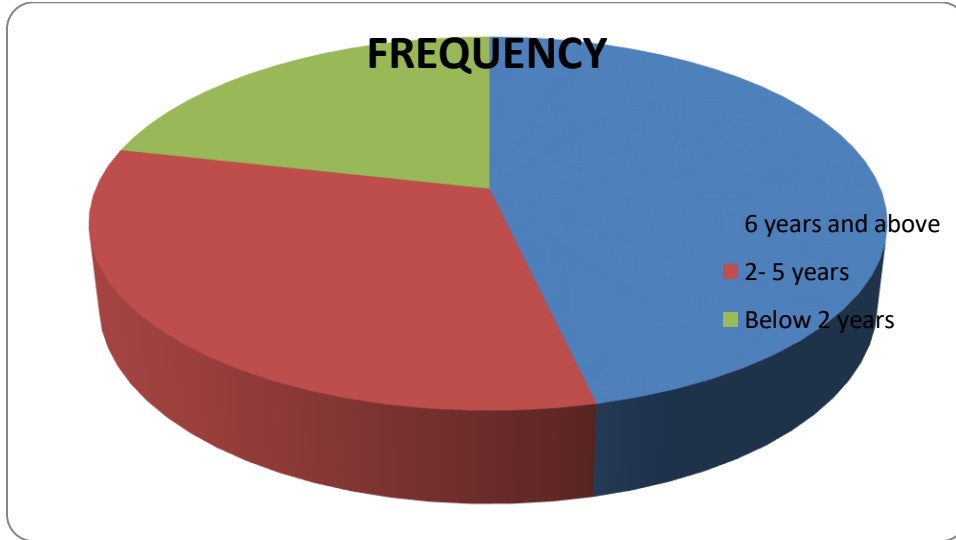
**Figure 4.5 job level**



#### 4.2.6 Respondents year of service

According to figure 4.5 below, majority of the respondents (47%) had worked for 6 years and above, 31% had worked for 2 to 5 years while 22% of the respondents had worked for less than 2 year. This denotes that that most of the respondents were experienced since they had worked long enough to be conversant with the operations of Kenya Revenue Authority.

**Figure 4.6: Years of service**



#### 4.5 The effects of information technology on implementation of procurement plan in Kenya Revenue Authority

Statements about effects of information technology on implementation of procurement plan were presented at Kenya Revenue Authority of Nairobi. They were requested to respond to the statement using a five scale point from ‘strongly disagree to strongly agree ` findings are presented in the table 4.5 below followed with an analysis and interpretations.

**Table 4.6 Findings about effects of information technology on implementation of procurement plan**

Statement	Strongly disagree	Disagree	Not sure	Agree	Strongly agree
Implementation of procurement planning is	0%	11%	0	11%	78%

<b>hindered by Information Communication Technology</b>					
<b>e-procurement methods affects procurement planning in the Kenya Revenue Authority</b>	78%	0	11%	11%	0
<b>Does e-procurement adoption affect quality and flexibility on service provision by the Kenya Revenue Authority</b>	0	56%	11%	0	33%

To properly analyse the results in table 4.5 respondents who strongly agreed and those who agreed were computed to one category of respondents who concurred with the statements and respondents who strongly disagreed and those who disagreed were computed to one category of respondents who opposed the statements. Thus three proportions of respondents were compared and included, who opposed, not sure and concurred with the statements'. The same procedure was adopted in analysing the results in table 4.6 and 4.7 respectively.

From the first statement in the table, findings show that most respondents opposed (78%) the statement that Implementation of procurement planning is hindered by Information Communication Technology, compared to those who concurred (11%) while (11%) were not sure. This implies that integration of functions of procurement with ICT has enabled many public training institutions to improve the level of effectiveness in the implementation of procurement practices.

From the second statement in the table, findings show that most respondents opposed (78%) the statement that e-procurement methods affects procurement planning in the Kenya Revenue Authority, compared to those who concurred (33%) while 11% were not sure. This implies that the Kenya Revenue Authority of Nairobi is disadvantaged by lack of methods of e-procurement, automated procurement systems, supportive ICT infrastructure and absence of ICT skills amongst procurement staff.

From the third statement in the table, findings show that most respondents opposed (56%) the statement that does e-procurement adoption affect quality and flexibility on service provision by the Kenya Revenue Authority, compared to those who concurred (33%) while (11%) were not sure. This implies that the adoption and implementation of procurement technology in the Kenya Revenue Authority has not been smooth and the benefit for the move is yet to be realised.

#### **4.4 The effects of procurement expertise on the implementation of procurement plan in Kenya Revenue Authority**

**Table 4.5 Findings about effects of procurement expertise on the implementation of procurement plan performance**

<b>Statements/Questions</b>	<b>Strongly disagree</b>	<b>disagree</b>	<b>Not sure</b>	<b>Agree</b>	<b>Strongly agree</b>
<b>Does the Kenya Revenue Authority procurement personnel adhere to the procurement contract plans</b>	0	22%	0	78%	0
<b>the Kenya Revenue Authority conduct staff training on the implementation of procurement plans</b>	0	56%	11%	33%	0
<b>Is competency of staff a much needed requirement to guarantee effective implementation of procurement plans</b>	0	67%	11%	22%	0

From the first statement in the table, the findings show that most respondents concurred (78%) with the statement that Kenya Revenue Authority procurement personnel adhere to the procurement contract plans, compared with those that opposed (22%). This implies that the county staff are in line to ensure professional conduct is upheld in carrying procurement contracts.

From the second statement in the table, the findings show that most respondents opposed (56%) with the statement that Kenya Revenue Authority conduct staff training on the implementation of

procurement plans, compared to those who concurred (33%) while 11% were not sure. This implies that procurement staffs need training to resolve dilemmas and competing high preferences

From the third statement in the table, the findings show that most respondents opposed (67%) with the statement that competency of staff a much needed requirement to guarantee effective implementation of procurement plans, compared to those who concurred (22%) while (11%) were not sure. This implies that the actions of public officials must be above suspicion and their dealings with commercial and other interest s should bear the closest possible scrutiny.

#### **4.6 The accountability effects on implementation of procurement plan in Kenya Revenue Authority**

Statements about the effects of procurement expertise on the implementation of procurement plan were presented to respondents at Kenya Revenue Authority of Nairobi, they were requested to respond to the statements using a five scale point from “strongly disagreed to strongly agree” findings are presented in the 4.5 below followed with an analysis and interpretation

**Table 4.7 Findings about accountability effects on implementation of procurement plan in Kenya Revenue Authority**

<b>Statement</b>	<b>Strongly disagree</b>	<b>Disagree</b>	<b>Not sure</b>	<b>Agree</b>	<b>Strongly agree</b>
<b>Is spending analysis considered to before embarking on procurement plan implementation in the Kenya Revenue Authority</b>	0	11%	22%	11%	56%
<b>Are ethical practises adhered to in the Kenya Revenue Authority</b>	0	11%	0	11%	78%
<b>Is the virtue of transparency upheld when implementing procurement plans in the Kenya Revenue Authority</b>	0	33%	11%	0	56%

From the first statement in the table, findings show that most respondents concurred (56%) with the statement that spending analysis considered to before embarking on procurement plan implementation in the Kenya Revenue Authority, compared to those who opposed (11%) while (22%) were not sure. This implies that Spend analysis is one of the crucial elements necessary for an effective procurement plan in the Kenya Revenue Authority of Nairobi.

From the second statement in the table, findings show that most respondents concurred (78%) with the statement that ethical practises adhered to in the Kenya Revenue Authority, compared to those who opposed (11%).This implies that Ethical behavior is important in public procurement as it involves the expenditure of public money, and is subject to public scrutiny.

From the third statement in the table, findings show that most respondents concurred (56%) with the statement that Customer engagement improves procurement performance, compared to those who opposed (33%) while (11%) were not sure. This implies that Ethical behaviour supports accountability and openness in a procurement process and gives supplies confidence to participate in the Government marketplace.

## **CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATION**

### **5.1 Introduction**

This chapter shows the summary, conclusion of the study and exhortations for actions and future research directions. It was drawn from the findings and the analysis which were made after conducting the study.

### **5.2 Findings on the effects of effective procurement plan implementation in Kenya Revenue Authority**

This section provides the key findings in relation to the study objectives of the study.

#### **5.2.1 Effect of information technology on implementation of procurement plan**

The researcher established that the Kenya Revenue Authority of Nairobi is disadvantaged by lack of e-procurement methods, automated procurement systems, supportive ICT infrastructure and absence of ICT skills amongst procurement staff as indicated by the respondents, this was clearly elaborated from the findings which showed that majority of the respondents were not agreement with the issue that e-procurement methods affects procurement planning in the Kenya Revenue Authority.

#### **5.2.2 Effect of procurement expertise on the implementation of procurement plan**

The findings indicated that the Kenya Revenue Authority conduct staff training on the implementation of procurement plans, competency of staff a much needed requirement to guarantee effective implementation of procurement plans. This implies that procurement staffs need training, particularly in how to resolve dilemmas and completing priorities.

#### **5.2.3 Effect of accountability on implementation of procurement plan**

From the discovery, most of the respondents were in accord that spending analysis considered to before embarking on procurement plan implementation in the county. They interpreted that Spend analysis is one of the crucial elements necessary for an effective procurement plan in the Kenya Revenue Authority of Nairobi.

### **5.3 Conclusions**

On the meaning of information technology, the researcher concluded that the integration of procurement activities with ICT has enabled many public education organizations to advance the initiative in promoting procurement practices. A possible solution to the lack of adequate use of procurement plans in Kenya's monetary power may be in the e-commerce market. The European

Commission (2019) defines e-purchasing as the use of electronic communication and the facilitation of trade with government agencies and other government agencies when purchasing or providing goods or services for public services.

On the issue of procurement skills, this study concluded that employees need the skills and knowledge to buy effectively and the ability of employees to disrupt procurement plans at the Kenya Revenue Service in Nairobi. The expertise of the procurement staff undermines the procurement processes internationally and internationally in the sense that experienced operators perform operations with expertise and control over waste resources. An effective and efficient procurement process can only be achieved through proper planning by competent staff, otherwise there will be errors in performance.

With regard to the outcome of the loans, it was concluded that the utility audit is one of the key requirements for the procurement process at the Kenya Revenue Service in Nairobi. After conducting market research to understand the market more relevant to your needs, it is important to evaluate how the products, services and services have been acquired by the organization. The two pieces of information help to identify the needs of the organization that make up the procurement process.

Finally, the study objective was achieved and a clear relationship between the differences was determined and tested.

#### **5.4 Recommendations**

The study recommends that the Kenyan Revenue Authority of Nairobi can organize stores and training for consumers to increase their skills and knowledge while using the potential and value of events. The Kenyan revenue authority of Nairobi must also put in place measures to prevent costly conduct to the Council.

Policymakers need to thoroughly review procurement processes, plans and procedures to be effective and efficient in their procurement practices.

The study recommends that plans not stand still and that the annual procurement plans should participate, usually reviewed to improve the performance of Nairobi purchases in Kenya in Nairobi. Consequently, store managers must be provided by a competent, competent and experienced purchasing person.

It not only helps to maintain good shopping standards, but also helps to obtain high quality components and capabilities. And again, prevention of delays in the delivery and delivery of services times must be respected because many projects would win.

#### **5.5. Suggestion for future research**

The study should also be conducted to address the challenges facing public and corporate procurement plans. This study can be improved by adding independent variables to the model and increasing the size of the sample.

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## APPENDIX II: RESEARCH QUESTIONNAIRE

### Introduction

This questionnaire has been designed for purpose of data collection on the factors affecting implementation of Procurement plan in public organizations. The collected data will be of high confidentiality and meant for academic purpose only

### PART I: GENERAL INFORMATION.

1. Gender                      Male ( )                      Female ( )
2. The duration have been working in this Institution?  
    Less than 5 years ( )      5 – 10 years ( )      11 – 15 years ( )  
    16 – 20 years ( )      Over 20 years ( )
3. level of education.....
4. What department do you work in?
  - a)      Human  
        resource      [ ]
  - b)      Procurement  
                          [ ]
  - c)      Finance and  
        Economic      [ ]
  - d)      County  
        Executives Officers  
                          [ ]

- e) Other  
(specify).....  
.....

5. What is your present designation?

- i. Top level management ( )
- ii. Middle level management ( )
- iii. Lower level management ( )

**PART II: FACTORS AFFECTING PROCUREMENT PLAN IMPLEMENTATION IN NAIROBI COUNTY.**

Please tick as appropriate

The following section requires your candid response to the statements made below;

(SD - Strongly Disagree D - Disagree N - Neutral A – Agree SA - Strongly Agree)

**A: FACTORS AFFECTING INFORMATION TECHNOLOGY ON IMPLEMENTATION OF PROCUREMENT PLAN IN KENYA REVENUE AUTHORITY**

<b>INFORMATION TECHNOLOGY</b>	<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>
implementation of Implementation of Procurement planning is hindered by ICT					
e-Procurement methods affects Implementation of Procurement planning					
Does e-Procurement adoption affect quality and flexibility on services					
E-Procurement can be essential in implementing Procurement plan.					

**B: FACTORS AFFECTING PROCUREMENT EXPERTISE ON IMPLEMENTATION OF PROCUREMENT PLAN IN KENYA REVENUE AUTHORITY**

<b>PROCUREMENT EXPERTISE</b>	<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>
Does the Public organizations adhere to the Procurement contract plan					

Does the public organizations conduct staff training on the implementation of Procurement plans					
Is competency of staff adhered to in the public organizations					

**C: FACTORS AFFECTING ACCOUNTABILITY PRACTICES  
ON IMPLEMENTATION OF PROCUREMENT PLAN**

<b>ACCOUNTABILITY</b>	<b>SD</b>	<b>D</b>	<b>N</b>	<b>A</b>	<b>SA</b>
Is spend analysis considered to before Procurement plan implementation					
Are ethical practises adhered to in the public organizations					
Is the virtue of transparency upheld when implementing Procurement plans in the public organizations					

**THANK YOU**

### APPENDIX III: WORK PLAN

<b>Activities</b>	<b>March 2021</b>	<b>April 2021</b>	<b>MAY 2021</b>	<b>JUNE 2020</b>
Project writing				
Administering questionnaires				
Data collection				
Data analysis and report writing				
Submission				
Project defence				

#### APPENDIX IV: BUDGET

<b>CATEGORY</b>	<b>PROJECT COST</b>
Direct cost:	5000
• Transport	2,000
• Laptop	20000
• Project	5000
• Final report cost	7000
<b>Subtotal</b>	<b>39, 000</b>
Miscellaneous	2000
<b>Total cost</b>	<b>41,000</b>