

Effect Of Accountability On Procurement Performance In Public Sector In Kenya.

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Abstract

There is lack of contextual evidence on the real governance practices exercised by the public officers in public sector in Kenya and their effects on service delivery or the performance of state institutions. The undertaking of this study therefore help identify governance practices exercised by land officers in Kenya, the problems that need to be identified and potential interventions to be put forward. The specific objective was to assess the effects accountability, on public procurement performance in Kenya. The agency, white collar crime and fraud triangle theories supported the study. The descriptive design was used with 531 populations from the state agency. This study used Kish formulas to choose 228 sample sizes. Content validity of this tool was based on professional judgement, including discussion of product with research director. The above or equal to 0.7 alpha was used with data analysis supported by Statistical Package for Social Science (SPSS) version 23.0. The analysis was both descriptive statistics and regression analysis. Before data collection, research permits were obtained from relevant government agency. The results showed that the study factors had a substantial impact on the Ministry of Lands' procurement performance, with a coefficient of correlation of 0.817. The modified determination coefficient was 0.658, or 65.8%. This infers that the four independent variables transparency, accountability, risk management, ethics, and integrity accounted for differences in the dependent variable. There are more factors outside the purview of this study that could account for the 34.2% residual. The study comes to the conclusion that the Ministry of Lands' procurement performance is highly impacted by corporate governance practices. The results also revealed that transparency, accountability, risk management, ethical and integrity significantly affect the procurement performance. Through transparency, stakeholders are provided with access to information, fostering trust and confidence in the integrity of procurement decisions and reducing the risk of corruption. The ministry of lands and physical planning should uphold the transparency as a cornerstone principle throughout procurement processes. By ensuring that all stages of procurement are open, accessible, and well-documented, the Ministry can foster trust among stakeholders and mitigate the risk of corruption or favoritism. Implementing robust mechanisms for disclosure of information regarding procurement decisions, contract awards, and supplier selection criteria is imperative

Date of Submission: 17-04-2024

Date of Acceptance: 27-04-2024

I. Introduction

A. Background Of The Study

Globally, several governance issues continue to linger. Corporate governance guarantees that adequate governance structures are in place to manage an organization's operations with the goal of safeguarding its integrity in front of other stakeholders. Issues of corporate governance generally arise due to the notion of separation of ownership and management in the commercial settings where the shareholders engage skilled personnel to perform the day to day administration of the businesses (Maher & Andersson, 2021). In fact, the United Nations and its agencies established to solve many of the world's problems find themselves unable to respond, partly because they do not have an established policy and sometimes because they do not have the power or authority to do so. They don't have enough resources or talent and they do not know what to do with their current understanding of architecture (Searcy, 2019).

Significant changes and considerations must be made in order to strengthen our international governance structure, which should be based on the basic principles of law agreed upon by the countries of the world. This should be based on the basis of international principles such as rule of law, fairness, fairness, equality, transparency, information, accountability, fairness, good governance and decision making and analysis. These efforts need to be balanced between proposals that feel like they have little chance of being truly

evaluated and proposals that are seen as “potential to do better” but do not address today's problems (Kay & Silberston, 2020).

In Kenya, the government continues to grapple with several transparency questions especially on matters expenditures and management of mega development projects. For instance, the national government has been compelled to publish how the Covid-19 funds were spent. Previously, full disclosure has also been called on Standard Gauge Railways (SGR) contract agreement, the government to government oil deal, fuel subsidy program, Galana and Mwea Irrigation Scheme and so on (Gachanja, 2021).

In Kenya, we have laws to reinforce accountability and combat corruption. For instance, in the Constitution of Kenya 2010, there's Chapter Six of Leadership and Integrity that sets expected values, behaviours and principles public and state officers are supposed to work from (Mugun, 2021). However, it is estimated Kenya losses approximately 30 percent of its annual budget to misappropriations as public officers find ways to dodge public and procurement accountability measures put in place to safeguard theft of public resources. It is based on these myriad of issues that this study explores the effect of corporate governance practices on procurement performance in public sector in Kenya (Mutua, 2018).

There are two main types of procurement in Kenya: project-oriented procurement and consumable-oriented procurement. In special operations, goods, works or services are sought for special measures (such as new roads, hospitals, factories and equipment), and many of these goods include goods that the ministry or authority must acquire (such as fuel, equipment, spare parts) (Beverly Musili, Lutta & Olando, 2022).

The Ministry of Lands is responsible for sustainable land management in Kenya. The ministry's mission is to contribute to the advancement of the well-being of the people of Kenya through good land stewardship, equity, land security and sustainable land management. However, despite the development and principles of land, Kenyan lands still face many problems, most of which are hindered by the lack of public confidence in purchasing land, and members are scattered all over the country. Fundamental elements of Kenya's internal affairs include two or more titles held by different persons over the same land; potential buyers have been defrauded of hundreds of millions of dollars by fraudsters over different pieces of lands with multiples genuine title deeds (Morning News, 2022). Due to failure in risk management practices, many people in Kenya have fallen prey to unscrupulous land dealers posing as land owners or brokers during the process of buying land. This happens when The State Department for Lands and Physical Planning officials fails to adequately sensitize the public on matters to consider when buying land in Kenya such as get to know agent/broker, know the seller of the property, confirm that the property exists, make enquiries and get an advocate (Thitu, 2016).

B.Statement Of The Problem

The loss that emanates from poor corporate governance practices is costing the world economies resources especially in the developing nations. Backed by studies already reviewed in the background above, several African governments continue to face challenges in installing good governance practices and systems giving way to inept and corrupt officers in the developing nations to continue abetting individual interests over public interests and amass public resources unethically (Seyoum & Manyak, 2019; Monday & Ajayi, 2021).

In Kenya, Beverly, Musili, Lutta and Olando (2022) elucidate continued sensitization and awareness to hold government in its pre-election pledges, the increase penetration and use of social media, as well as increase literacy level among Kenya continues to put pressure on the public offices to deliver quality services especially where corruption real or perceived is thought to have taken place or is taking place. It is argued Kenya has robust land laws effective in instilling good governance in land management and transactions and deters corruption (Girangwa, Rono & Mose, 2019). However, corrupt public officers still find ways to apply their unethical practices in this governance system to amass public resources through evasion and unfair influence.

Concluding from the existing body of knowledge including the already reviewed studies analyzed in the background above, the literature in corporate governance practices is overwhelmed with theoretical perspective of what happens or would happen when laid down governance systems are not practiced by the public officers (Jones, 2022; Ceyhun, 2016; Kay & Silberston, 2020). However, there is lacking contextual evidence on the real governance practices exercised by the public officers in public sector in Kenya and their effects on service delivery or the performance of state institutions. The undertaking of this research therefore help in finding out how accountability affects procurement performance in public sector in Kenya, the problems that need to be identified and potential interventions to be put forward.

C.General Objective of the Study

The general purpose of the study is in finding out how accountability affects procurement performance in public sector in Kenya.

D. Specific Objectives

- i. To find out how accountability affects procurement performance in public sector in Kenya.

E. Research Question

- i. What is the effect of accountability on procurement performance in public sector in Kenya?

II. Literature Review

A. Empirical Literature Review

Ogundajo, Oyedokun, and Ajibade (2019) attempted to examine accountability and transparency in the civil service in Nigeria. This study is correlational research with 179 sample size. a correlational study with a sample size of 179 participants. This research reveals the main problems in governance in the country, resulting from the lack of fairness, accountability and transparency of universities. This research assesses how transparency and accountability impacted the financial reporting in the Nigeria Public Service (NPOS) in Ogun state. The report also reveals that the financial reporting of Ogun State public schools is very weak due to inadequate accountability and transparency practices. For instance, most offices lack accurate, relevant and actionable information that could be used to develop a sound financial reporting strategy.

This requires the government and an expert to examine the financial reporting that constitutes the budget considered by the Commission and seeks to disclose the information to public care and responsibility. This also means that the government's reorganization of the audit committee could go a long way in improving the transparency of financial reporting.

Tsheletsane and Fourie (2014) have done the review of public financial management and accountability in South Africa. This research is based on a research design conducted with a group of 531 people. The study found that there are several issues that affect financial accountability in high offices including lack of political interference. The study concluded that although appropriate oversight bodies, policies, procedures and practices are in place, the financial management of South African government agencies is poor due to negative and inappropriate audits, which first indicates Public Financial Management rules. The Act, 1991, legal guardians and the general legal framework regarding public financial management have been criticized. This means that if financial management in public services is not clear, it will hinder rather than help the government in implementing the service plan.

Tsheletsane and Fourie conducted a study that is connected to Pandelani's (2016) qualitative research, which aimed to enhance public accountability in South Africa. This study believes that South Africa's current public accountability system is ineffective and ineffective. He believes this process needs to be strengthened, including the support of national, state and federal laws. Pandelani's research aims to investigate public accountability in South Africa and identify possible measures to improve public accountability. This study makes recommendations that should be of interest to researchers and researchers to ensure that their results are effective; the study states public leaders should supervise accountability in public offices.

Mauki (2014) sought to understand the elements affecting the use of public procurement and savings policies in the Kenyan judiciary. This study is a mixed-method study with a sample size of 148 people. This study analyzed the impact of accountability, ICT adoption, stakeholder ethics and employee performance on compliance with the Privacy and Data Protection Act Premium Insurance in the Courts in Kenya. This study reveals the responsibilities and capacities of employees in education and research as the elements influencing the implementation of civil law in Kenya are at their highest level.

Mauki's research is supported by a study by Beverly, Musili, Lutta, and Olando (2022), which reveals that the public procurement process is a complex problem as it tries to fulfill many interests and goals simultaneously with many management functions, laws and interests to comply with. This study confirms that, given the need for accountability, these tasks should be carried out by qualified personnel with high working standards and ethics, in accordance with rules and regulations, using a good process.

B. Theoretical Review

Theoretical frameworks explain how these elements interact (Peil, 2013). According to Kothari (2016), theoretical framework explains theories tied to a study. The theoretical analysis of this study focuses on theories that explain business management and fraud and prevention as discussed below:

Agency Theory

This theory suggests that the agent's goals are different and incompatible with the principal's goals (Mutua, 2014). Published in 1973 by Barry Mutnick and Stephen Ross, this theory entails conflict between shareholders and firm managers. This theory is based on the difference between owners who are members of an organization (called "managers") and top managers who are hired to manage the organization (called "agents") (Onyango, 2022).

Agency theory believes that the principal's goals are different from the agent's goals. The leader faces unemployment problems because he cannot directly control the institution/company (Nyamu, 2018). The agent tries to maximize the principal's profit (Kichwen, 2017). The interests of the trustees must be protected, monitored and monitored at all times to protect the interests of the principal.

In this research where we focus on governance practices on procurement performance in Kenya, this theory is valid as it validates the interests of the agent (official citizens) against the principal objective of the principal (citizens) have different primary goals. Therefore, the public will suffer if public authorities fail to follow administrative procedures established to protect public funds and property.

Fraud Triangle Theory

Albrecht, Turnbull, Zhang, and Skousen (2020) pointed out that there is the opportunity to see, see emotions, and think about deception as three elements of deception. This point is often called the fraud triangle. These three elements are relevant to all frauds, regardless of whether the fraud is committed on behalf of or against an organization (Albrecht et al., 2019). Albrecht et al. (2019) further explain that these factors are interactive such that the higher or more perceived the individual is, the lower the need to engage in fraud.

According to Rae and Subramaniam (2018), cheating is a complex issue with many aspects. Illegal consequences appear to be elusive because even with existing safeguards it is difficult to determine when they occur. For example, when there is no internal control, this will not happen, but it will happen when there is internal control (Rae and Subramaniam, 2018). By better understanding how reason, emotions, and time lead to fraud in an organization, management can more easily highlight areas where fraud is likely to occur in the organization and attempt to measure it appropriately (Albrecht et al., 2020).

Albrecht *et al.*, (2019) argue that people involved in criminal activity should properly re-evaluate their behavior and operating principles. People become liars because they lack honesty and morality (Rae and Subramaniam, 2018). The most common scam is to use the decision if they are unhappy with their salary (Mutua, 2018). Some people deliberately engage in unethical behavior because they have attitudes, morals, or behaviors that do not keep them away from violence (Cohen et al., 2018). Hillison et al. (2019) point out that the use of social media to legitimize illegal behavior can only be prevented by the development of strong cultural practices. Cohen also acknowledged that internal auditors will examine everyone on the grounds that anyone may have committed a crime.

White Collar Crime Theory

White collar-crime was founded from Edwin Sutherland (1939). This relates to high magnitude crimes committed by employees whilst undertaking their duties such as criminal acts. This theory was founded by Sutherland to understand upper class society crime since past studies had found no relationship between the two. A convicted criminal has less personality and motivation than a white criminal. The author adopted this idea to challenge assumptions and stereotypes (Sutherland, 1949).

The theory predicts that judges and prosecutors deal with criminals in ways that are less remorseful than they do with white criminals. Legal information comes from strict surveillance that less than two percent of criminals are incarcerated in a year. A connection between social, financial and incarceration is generally thought to be established in white crimes compared to other crimes (Sutherland, 1949).

III. Research Methodology

Research Design

Research design is used to answer research questions by use of empirical data (Kothari, 2014). This study employed descriptive research design to enable the study respond to questions as who, where, what, when regarding this study as opined by Cooper and Schindler (2013). According to Robson (2012), descriptive studies are considered most effective to undertake human context research since it enables researcher explain current affairs, test hypotheses and answer the study questions.

Target Population

The target group is the group that the intervention aims to study and draw conclusions from (Peil, 2016). The study gathered field information in departments of procurement, human resource, legal, administration and other departments. The target population is approximately 531 staff working at Department for Lands and Physical Planning in Ardhi House Nairobi

Sampling Design

Sample size is section of whole population selected using scientific research approaches (Kothari, 2014). This study's sample was 228 participants. The stratified sampling technique was employed to pick the

sample size, adhering to Kish's (2018) methodology. In this sense, 228 volunteers in total were selected for the research. As per the Kish (2018) the formula for a sample is:

$$n = N / (1 + N(e)^2)$$

Where n=desired sample if population is below 10,000

N=Whole population

e= the degree of accuracy developed (set at +/- 5% or 0.05)

$$n = 531 / (1 + 531(0.05)^2) = 228$$

Therefore, the sample was 228 participants based on Kish (1992) formulae. The 228 participants were distributed in three tiers namely senior management level, middle management level and support staff in the ratio of 1:2:3 respectively according to Kombo (2016) that recommends that when distributing an abstract sample size, sampling frame structure must be observed.

Data Collection Instruments And Procedure

This study deployed structured open and closed ended questionnaires as tools for field data collection. This is because the questionnaire uses standard questions to ensure everyone answers the same questions. The questionnaires were also easy to distribute to several participants. Before field data collection, the proposal of the study was defended and approved by the university panel team. Thereafter, National Commission for Science and Technology (NACOSTI) research permit was sought and presented to case study organization. Afterwards, the questionnaires were presented to the Department for Lands in Ardh House for filling.

Data Analysis And Presentation

Data analysis is the process used to make field data meaningful through systematic and logical interpretations (Peil, 2016). This study used descriptive analysis where closed ended questions were answered quantitatively as open questions answered narratively. The regression model was as below.

$$Y = \beta_0 + \beta_1 X_1$$

IV. Conclusion And Recommendations Of The Study

Conclusion

The findings also revealed that transparency, accountability, risk management, ethical and integrity significantly affect the procurement performance since the P-value was less than 0.05. Through transparency, stakeholders are provided with access to information, fostering trust and confidence in the integrity of procurement decisions and reducing the risk of corruption. Accountability mechanisms ensure that individuals and entities are held responsible for their actions, promoting a culture of responsibility and ethical conduct throughout the procurement lifecycle. The effective risk management practices enable the Ministry to anticipate and mitigate potential disruptions, safeguarding against financial losses and ensuring the timely delivery of goods and services.

Recommendations

The Ministry of Lands should establish clear lines of responsibility and enforce mechanisms for holding individuals and entities involved in procurement accountable for their actions. This entails defining roles and responsibilities, instituting performance metrics, and implementing regular audits to evaluate compliance with procurement regulations and guidelines. By holding stakeholders answerable for their decisions and actions, the Ministry can deter malpractice, promote adherence to procurement procedures, and ultimately enhance procurement performance

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