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Compliance with Procurement Plans and the Achievement of Value for Money in Public Procurement

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Abstract:

This study centered on investigating the Compliance with Procurement Plan and achievement of Value for Money by using a non monetary assessment approach. Cross sectional research design was used where by data was collected from Moshi Municipal Council by using survey questionnaire, key informants interview and documentary review. It was observed that different actors with different levels of participation are involved in the preparations of annual procurement plans. However, some of the actors do not play their roles effectively such as timely submission of planning inputs to the Procurement Management Unit. Also, the study revealed unsatisfactory involvement of different user departments in preparation of plans, thus integration of diverse range of ideas is inadequate. This has resulted into delays in the preparation and implementation of the plans as well as delivery of expected goods, works or services which in turn has impaired the achievement of value for money.

Keywords: Procurement, procurement plan, value for money, public procurement

1. Introduction

Government procurement is now being transformed across the nation in its all administrative levels. The reforms instituted aimed at encouraging competition, transparency, efficiency, ensuring accountability (Hunja, 2003) and achievement of value for money. The transformation of the government procurement is a reflection of changing nature of government and the increased reliance on the private sector. Today, both the activities of the government and the nature of procurement have gotten much more complex. The result of procurement complexity, in recent years has begun to attract a new breed of public servant individuals eager to experiment and develop creative new ways of doing business of government (Mark *et al*, 2003). In trying to be effective the public procurement department has come up with the so called procurement plan drawing from strategic plan. Effective procurement plan involves the efficient and proper use of funds for the purposes of acquiring supplies, services or works. It has been found that, together with those mentioned advantages, still there are some challenges as the procurement function particularly in local governments takes place in complex political, economic, cultural, religious, environmental, technological and ethical environments (Benon, 2008).

In Tanzania, procurement and buying practices in public and private organization is a big business and sometimes regarded as an individual business which is different from other countries (Sisso, 2010). Every year the Government of Tanzania and other organizations spend over 70% of its total budget on buying of goods, works or services which sometimes overlap the proposed budget which eventually affects the implementation of procurement plans and the achievement of value for money. It is against these grounds whereby by provisions and regulations have been made in the legislations to curb the problems and save tax payers money while taking advantage of the supply market opportunities. Section 49(1) of the Public Procurement Act 2011 (PPA, 2011) calls for PEs to prepare its annual procurement plan in a rational manner to avoid emergency procurement wherever possible and aggregate its requirements wherever possible, both within the procuring entity and between procuring entities, to obtain value for money and reduce procurement costs. Therefore, procurement planning is one of the primary functions of procurement with potentials to contribute to the success of government operations and improved service delivery. It is a function that sets in motion for the entire acquisition/procurement process involving a lot of stakeholders with divergent political ideologies and economic expectations from

the procurement function which all these have a direct impact on the success of procurement planning and the value for money (Sande, 2013).

Nonetheless, the need for procurement plan towards enhancing value for money sprung out of the total expenses incurred in procurement activities in Procuring Entities (PEs). The available data shows an increasing trend of public expenditure which calls upon an analysis of its value for money to ascertain the economic return, cost effectiveness and impact on development. In 2007/08 there was a total of 148 PEs with total of 1.8 Tshs trillion used in procurement; in 2008/09 there was 216 PEs with a total of Tshs 2.96 trillion used in public procurement; in 2009/10 there was 264 PEs and expenditure rose to 3.10 trillion Tshs. Likely, in 2010/11 there was 315 PEs and the expenditure jumped to 4.52 trillion Tshs; and 2011/12 there was 319 PEs and expenditure for public procurement was 4.32 trillion Tshs (Mlinga, 2012). This amount of money spent in procurement in each year is enormous and in real sense its value in terms of returns needs to be ascertained. This study attempts to uncover what is happening within the procurement plans formulation and implementation in relation to value for money in public procurement. Basing on the observed assertion, the objectives aimed at assessing the procurement plan preparation process and the roles of different actors in the Procuring Entity, to determine the extent to which procurement plan contributes to achievement of the value for money in public procurement, and to identify factors hindering effective adherence to procurement plan and its implication to the achievement of value for money.

2. Literature Synthesis

2.1. Basic Concepts

Ballard (2011) defines public procurement as the buying of goods and services on behalf of a public authority, such as a government agency. On the other side the Public Procurement Act on 2011 defines public procurement as means buying, purchasing, renting, leasing or otherwise acquiring any goods, works or services by a procuring entity and includes all functions that pertain to the obtaining of any goods, works or services, including description of requirements, selection and invitation of tenderers, preparation and award of contracts. Therefore, the key concept behind public procurement is acquisition of goods, works or services by using public funds for the sake of serving public interests which is different from private procurement.

Since public procurement consumes a lot of funds it is paramount for the practitioners to plan the procurement transactions in advance in order to ensure funds are spent appropriately and avoid maverick buying. According to Van Weele (2005) procurement planning is the process of determining the procurement needs and the timing of their acquisition and funding such that the entire operations are met as required in an efficient way. Thus, it generates power that propels the engine of the procurement process and any flaws in the process may culminate into diverse implications in the organization that may deter its progress and achievement of expected objectives. One among the main objectives of public procurement is the achievement of value for money in every procurement transaction. Value for money is an essential test against which a PE must justify a procurement outcome as price alone in often not a reliable indicator. Value for money means the best available outcome when all relevant costs and benefits over the procurement cycle are considered, (National Audit Office, 2001). Thus, value for money can be enhanced by encouraging proper procurement planning, competition, ensuring non-discrimination, using competitive procurement processes, promoting efficient and effective use of resources, observing ethics and making decisions in an accountable and transparent manner. Also, achieving value for money may be described in terms of the 'three Es'-economy, efficiency and effectiveness (UK Secretariat, 2001). Effectiveness is expressed as 'doing the right things'. It is a measure of the extent to which objectives have been achieved. Efficiency is expressed as 'doing things right'. Economy is concerned with obtaining the same goods or services more cheaply.

2.2. Procurement Planning Undertakings in Public Procurement

A Procurement Plan defines the goods, works and services that to be obtained from external suppliers, contractors, service providers or consultants. The plan provides the details and the process starting from defining the items to be procured, the process for acquiring those items, scheduling the timeframes for delivery and the contractual sums involved. In Tanzania the PPA 2011 under section 49 (1) requires PEs to prepare its annual procurement plan in a rational manner and in particular shall avoid emergency procurement wherever possible; aggregate its requirements wherever possible, both within the procuring entity and between procuring entities, to obtain value for money and reduce procurement costs; avoid splitting of procurement to defeat the use of appropriate procurement methods unless such splitting is to enable wider participation of local consultants, suppliers or contractors; and integrate its procurement budget with its expenditure programme.

Hence, the Annual Procurement Plans (APPs) are normally prepared separately for procurement of goods, works, non consultancy services and disposal of public assets as well as for procurement of consultancy services both in triplicate (APP for internal use, APP for external use and APP for submission to the Regulatory Authority). The APP for internal use is the master plan from which other plans are coming from and once they are all completed they are approved by the Tender Board and the appropriate Budget Approving Committee as required by section 49 (2) of the PPA 2011. After approval the APP for external use are normally published in the websites and news papers of wide circulation and the other one are submitted to Public Procurement Regulatory Authority (PPRA). Thereafter the plans are implemented according to the schedules of activities as indicated in the APP and any other procurements emanating after the plan must be carefully examined and approved by the Accounting Officer in writing as required by section 49(3) of PPA 2011. Hence, the central focus of planning is to ensure that procurement transactions are accurately consolidated from user departments in order to make use of proper procurement method and take advantage of the discounts or transportation costs due to bulk purchase. Also, the implementation of the APPs is central in the achievement of value for money as it highly contributes to the reduction of maverick procurements which are costly and do not guarantee the required results in terms of quality and delivery times.

2.3. Assessment of Value for Money in Public Procurement

Value for money assessment should not only focus on economy and cost i.e. reduction in expenditure and savings in resources. This is, certainly the easiest ending at which to start. Hence, the assessment should be holistic and cover the issues of Economy, Efficiency and Effectiveness respectively (Awidi, 2008). Following the model proposed for Public Private Partnership (PPP) in European Union (EU) member Countries, value for money can be assessed through monetary and non-monetary methods. Monetary assessment involves comparison of the costs of the available bid options expressed in terms of discounted cash flows over the life of the goods/works/services. On the other side, non-monetary assessment involves comparison of all the factors that are difficult to quantify in monetary terms but their value to the government is significant in terms of policies interacting with it. The study has adopted non-monetary (qualitative) assessment measures in terms of transparency, competitiveness, preparation and implementation of annual procurement plan.

3. Methodological Underpinnings

Cross sectional research design was used to undertake the study where Moshi Municipal Council was selected as a study area located in Moshi Municipality. The selected Council before the beginning of every financial year it prepares its Annual Procurement Plan (APP) to guide the procurement of goods, works and services as required by the Public Procurement Act of 2011. The research design involved intensive analysis of the phenomenon and collection of data within a specified time. The Council is located in Moshi Municipality is the Kilimanjaro Regional Headquarters located under the Southern slopes of Mt. Kilimanjaro which lies approximately 3°18 south of Equator and 37°20 east of Greenwich. Purposive and systematic random sampling techniques were used to pick a sample of 63 respondents coming from different Departments in the Municipal Council Offices to include members of Procurement Management Unit, Tender Boards, Engineering and Construction, Health, Education, Finance, Administration, Planning, Statistics, Internal Audit and Community Development. Apart from the PMU and Tender Board, the rest are User Departments where the planning inputs (procurement transactions) are coming from then consolidated to compose the APP for the Municipal Council. The members of PMU and Tender Board were selected by using purposive sampling technique because they are always involved with handling, processing and approving procurement transactions indicated in the plan hence, had adequate, valid and relevant information.

The members of the identified user departments were selected by using systematic random sampling where the employee data base was used to pin point respondents randomly but in a systematic way whereby after the 1st name in the list every 5th employee was selected to constitute the sample. Multiple approaches including survey questionnaire, interviews and documentary review were used to gather both primary and secondary data which enabled the researcher to do cross-data validity checks. To ensure validity the developed data collection tools (questionnaire and interview guide) were pretested before the actual data collection and adjustments had to be made where it was necessary. The collected data were analysed through applying qualitative technique that involved the use of thematic analysis approach while quantitative analysis involved the use of descriptive statistics.

4. Analysis and Discussion

4.1. Procurement Plan Preparation Process

The preparation of APP is a long interactive process involving multiple stakeholders in the PE and at some point regulatory authorities. The process requires the PE to prepare the APP in a rational manner and in particular aggregate the requirements to obtain value for money and reduce procurement transaction costs. Through interviews the Head of PMU made it clear that “the APP process starts with consolidation of procurement requirements from user departments which are then consolidated into a single internal plan. Thereafter, the plan is sent to the Tender Board for approval and later on to the appropriate budget approving authority”. The review of the APP templates shows that the plan defines the procurement method to be used, budgeted amount for each procurement transaction, the respective dates for invitation, opening and contract award. However, the study made further analysis of the planning process and the results are presented in Table 1 below:

Attribute	SA		A		N		D		SD	
	F	%	F	%	F	%	F	%	F	%
The PMU brings about integration of the diverse decisions and activities during planning.	21	33.3	27	42.9	9	14.3	0	0	6	9.5
Procurement staff are qualified and experienced to handle APP process	18	28.6	21	33.3	12	19	9	14.3	3	4.8
Procurement transactions are timely and properly consolidated in the APP	6	9.5	12	19	15	23.8	18	28.6	12	19
The estimated cost are realistic and competitive compared to market prices of products	21	33.3	12	19	15	23.8	6	9.5	9	14.3
Challenges arising from APP preparations process are dealt with immediately	24	38.1	9	14.3	18	28.6	6	9.5	6	9.5

Table 1: Respondents' perception on APP Preparation Process

*****SA-Strongly Agree: A-Agree: N-Neutral: D-Disagree: SD-Strongly Disagree: F-Frequency

The first construct was concerned with ascertaining whether the PMU brings about integration of the diverse decision and activities during procurement planning. The PMU is the central organ in the planning process that is supposed to bring about coordination and harmonization of the activities. In this regard, 33.3 % (21 respondents) strongly agreed and 42.9% (27 respondents) agreed that PMU has been playing its role of coordinating of user department as well as integrating requirements as expected. A review of documents shows that PMU is always requesting and reminding user department to submit their requirements on time and after consolidation they are informed accordingly.

Though PMU seems to play their part the study wanted to check if those involved in the APP preparation process have the qualifications and experience to handle the proceedings. Findings indicate that 28.6% strongly agreed and 33.3% agreed that procurement officers involved in the preparation of APP are qualified and have the required experience to handle the activity. Respondents pointed out that the officers were employed basing on their qualifications and experience of which preparation of APP is one among the knowledge they possess and some of them their skills were tested during the interview. On the contrary, 19% of respondents were not sure while 14.3% disagreed and 4.8% strongly disagreed with the statement. These claimed that sometimes plans are not well prepared which make them to question the experience and skills of procurement officers who were responsible for the preparation of APP. Nonetheless, an overview showed that the employed procurement officers had the required qualifications and skills necessary to coordinate and undertake the planning process as required.

Furthermore, results show that 18 respondents (28.6%) who are the majority disagree while 12 respondents (19%) strongly disagree that procurement transactions are timely and properly consolidated in the APP during the planning process. It was pointed out that user departments are normally consulted to provide their requirements to the PMU so that they can be adequately integrated into a plan but requirements are not always timely submitted to the PMU which complicated the consolidation process. Through reviewing some documents, it was also found that user departments always submit their requirements but sometimes the information is submitted late which delays the formulation of the plan.

In order for the procurement plans to contribute to the achievement of value for money the established budget estimates need to be realistic and reflect market prices. Hence, the study wanted to find out actor's perception on whether projects budgeted cost are realistic. Findings show that 21 respondents (33%) strongly agreed while 12 respondents (19%) agreed that established procurement transactions budgets are competitive compared to the market prices. The respondents had positive opinions because during the planning process the PMU together with user departments are required to analyse the supply market for availability of materials and their respective prices. Hence, respondents believe that the market survey as well as financial analyses during the budgeting process is what makes the cost estimates not to be so much deviated from the prevailing market prices.

Nonetheless, 6 respondents (9.5%) disagreed as well as 6 respondents (9.5%) strongly disagreed that established procurement transactions budgets are competitive compared to the market prices. These respondents pointed out that there are times the planned budgets or internal estimated costs are affected by price fluctuations in the market which calls for more funds to be allocated. Hence, based on this observation some respondents believe that there is a need to set a contingency amount in every estimated amount for procurement transactions in the plan in order to hedge the impact of price fluctuation in the supply market.

The last construct was designed to measure the extent to which challenges arising from procurement plan are adequately and timely dealt with as they arise. In this regard, findings show that 38.1% of respondents strongly agree with this statement while 14.3% agreed. The respondents had a positive opinion because they have been trained on some processes of APP preparation when they faced obstacles. This made them to be aware of the proceedings that concern them which enabled to deal with several challenges along the process. The other 18 respondents (28.6%) were not sure and had a neutral opinion for the matter while 9.5% disagreed and 9.5% strongly disagree that challenges are dealt on time.

4.2 Actors Involved in Preparation of Procurement Plan and Their Roles

It is an obvious fact that procurement plan is among the working documents in Moshi Municipal Council which guide exertion of different supplies and thus its preparation involves participation of different actors who provide their requirements in accordance with the annual plan and budget. Different actors are involved in the process and they have different roles according to their requirements. These actors include user departments, Procurement Management Unit (PMU), public procurement regulatory authority (PPRA), accounting officers and finance, administration and planning committee.

The functions of each actor involved in preparation of procurement plan are indicated Table 2 which shows the extent to which the actors have relevant knowledge and understanding of procurement plan and can execute their responsibilities.

Actor	Role(s)
User Department	Prepare the procurement schedule of requirements and budget sums which shall be submitted to the PMU for consolidation and compilation of APP
Procurement Management Unit	Consolidation, aggregation of procurement requirements from user departments and compilation of the procurement plan to be submitted to the Tender Board for approval
Tender Board	Review and preliminary approval of the procurement plan as well as submission to the Accounting Officer
Accounting Officer	Approve and submit the procurement plan to Finance, Administration and Planning Committee for approving the General Procurement Plan
Finance, Administration and Planning Committee	Final approval of the procurement plan basing on the estimated budget and overseeing of the implementation of the plan

Table 2: Actors involved in preparation of procurement plan and their roles

The process of preparing procurement plan involves participation of different user departments and other stakeholders. There are different requirements which need to be in place to fulfill this task and bring about a comprehensive plan which take into account the needs and requirements of different users while considering the value for money towards execution of development and investment projects. The survey from Moshi Municipal Council revealed different requirements and actors were needed for the preparation and implementation of the procurement plans.

Task and activities provides the list of task and activities to be carried out within a given financial year and it is prepared by each user department and submitted to the procurement unit which then compile it into one comprehensive plan and put time lines for the execution and resources required to carry out each activity. Failure to provide resources on time means the activities won't be executed as it was planned and this leads to value for money not being realized in development projects. Availability of resources to carry out projects in the APP is critical as each activity in the procurement plan need to be allocated with adequate resources including financial resources, time and human resources. To achieve value for money, these resources need to be adequately budgeted and planned to accomplish the required tasks in a given financial year. The survey revealed that there are inadequate resources allocated to some of the user departments and sometimes are not prepared on time which leads to delay in execution of planned activities. This has been impairing the Municipal Council's ability to meet its development objectives as expected by the community and broadly the achievement of value for money remains to be questionable.

4.3 Contribution of Annual Procurement Planning on the Achievement of Value for Money

In order to achieve value for money procurement transactions have to be properly consolidated into a procurement plan that will address when and how items have to be procured as required by section 49 of PPA 2011. The study made an analysis of how procurement transactions are consolidated to formulate APP and the performance in the implementation to guarantee value for money. Statistics are presented in Figure 1 below:

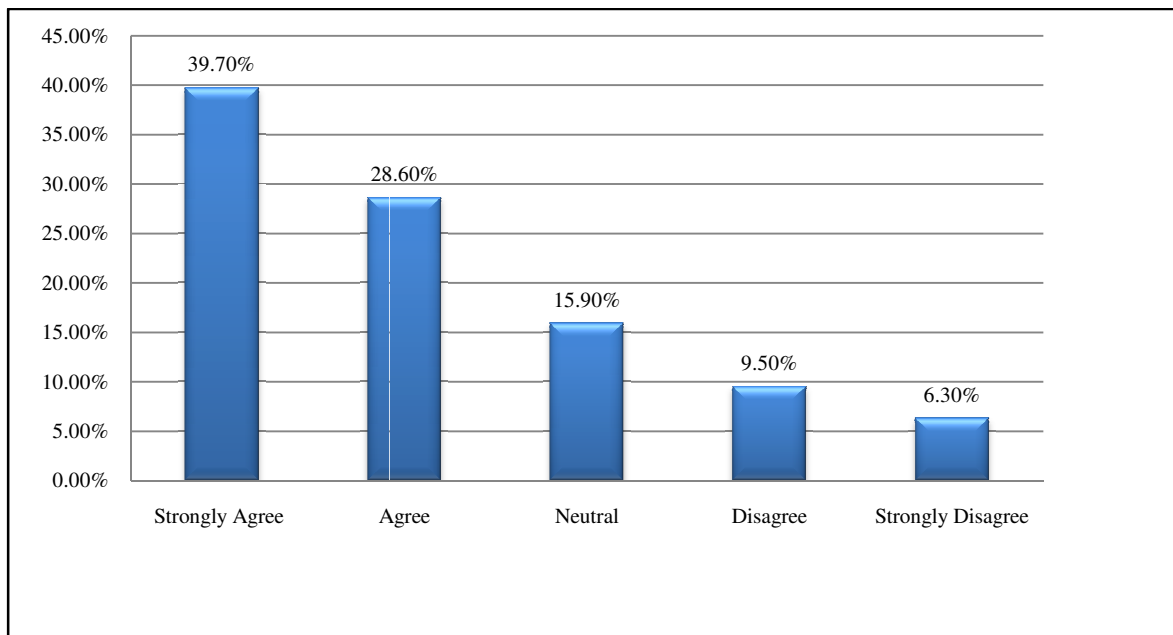


Figure 1: APP Implementation and Value for Money Achievement

Figure 1 above shows that 39.70% (25 respondents) strongly agreed while 28.6% (18 respondents) agreed that APP are implemented effectively by the Council to guarantee the achievement of value for money because most of the time procurement transactions are carried out as planned in terms of invitation to bids, the use of proper procurement methods as proposed and within the budgeted amount. The findings are in line with those of Mchopa *et al* (2014) who found out that value for money can only be achieved through having proper procurement planning, transparency in procurement proceedings and using competitive methods of procurement. On the aspect of planning they pointed out that public PE have been able to achieve value for money through careful consolidation of procurement transactions, proper budgeting and timely execution of the procurement plans. A review of the previous APPs shows that plans have been adequately prepared basing on the templates provided by the PPRA and there was conformance to the plan though not to the required or expected performance level.

On the contrary 9.5% (6 respondents) and 6.3% (4 respondents) disagree and strongly disagree respectively that APPs were implemented accordingly as required and contribute to the achievement of value for money. They have observed that some transactions were not executed as planned and others took place while they were not planned. Hence, in those occasions the implementation of the plan was ineffective and impaired the achievement of value for money. The study went further to see the extent to which procurement transactions have been delayed over the past financial years. The statistics are presented in Table 3 below:

Planned Activities	2009/10		2010/11		2011/12		2012/13	
	OT	D	OT	D	OT	D	OT	D
Construction Activities	3	4	6	3	5	7	3	4
Consultancy	2	3	4	2	3	2	4	3
Supply of Stationeries	3	1	7	3	4	1	6	3
Periodic Maintenance of Roads	3	1	4	2	2	1	2	3

Table 3: Timing of execution of procurement activities
OT-On Time D-Delayed

The pattern of compliance with APP has been observed over the past financial years and findings indicate that the Municipal Council has been struggling with the implementation of plan for the procurement of construction works which constitutes the large financial portion of the plan. During the interview with one of the engineering department staff he said that “the procurement of works sometimes is delayed to be implemented as planned to late availability of funds for execution of the transaction as well as postponement of proceedings due to unpredictable weather conditions”. On the other side the other procurement activities have been implemented on time with few exceptions of delays which have been caused by inadequate coordination of internal proceedings within the Municipal Council. These findings suggest that activities which are not executed on time do not meet the requirements for realizing value for money and thus loss of resources which contributes to the delays in the execution of community projects at large. Through respondents are convinced that the implementation of APP had a contribution in the achievement of value for money other findings with regard to timely execution of the plan raises doubts as to whether there is a high contribution as mostly expected by respondents. Therefore, the implementation of procurement plans for the procurement of goods and consultancy services have been in a better position in contributing to the achievement of value for money compared to the procurement of constructions works which their planned activities have been delayed most of the time.

4.4 Challenges in Preparation of Procurement Plan

Procurement plan preparation process is resource demanding activity in terms of time and human resources and it involves interaction of multidisciplinary professions. Handling the process needs adequate knowledge of prioritization and bringing about harmony to different user departments. Challenges have been revealed in the process of preparing procurement plan which are presented in Table 4 below:

Responses	Frequency (multiple response)	Percent (%)
Poor administration of the process	16	13.8
Procurement policy do not clearly devise procurement plan	4	3.4
Inadequate fund allocated to user departments	24	20.7
Poor involvement of stakeholders	21	18.1
Inadequate knowledge among stakeholders	36	31.0
Time constraint	15	12.9
Total	116	100

Table 4: Challenges encountered in preparation of Municipal Procurement Plan

Poor administration of the process was reported by 13.8% of respondents where further enquires with one of the members in the user department revealed that the coordination in the process of collecting user departments’ ideas is not adequate. Some are given priority while others are ignored. Moreover, other challenges noted include procurement policy not clearly devise the procurement plan as one among the necessary ingredients for achieving value for money; inadequate funds allocated to user departments as indicated by 20.7% of interviewed respondents. Likely, poor involvement of stakeholders in the process was indicated by 18.1% of the respondents; inadequate knowledge among respondents was mentioned by the majority 31.0% of the respondents. Time constraint was pointed out by 12.9% respectively. These challenges somehow contribute to none adherence of value for money since priorities of user departments may sometimes be not taken into account.

4.5 Challenges in Implementation of Procurement Plan

Effective implementation of procurement plan is one among the complex aspects in the Municipal Council as it provides the overall framework of procurement transactions which are diverse and consumes a lot of money. Towards the implementation of the APP at the Council the following are the challenges which were pointed by respondents and presented in Table 5 below:

Attributes	Frequency (multiple response)	Percent (%)
Late delivery of supplies	11	11.8
Shortage of funds	21	22.6
Poor timing of activities	15	16.1
Shortage of skilled personal	10	10.8
Poor prioritisation	3	3.2
Unstable price of goods & services	17	18.3
Misuse of funds	9	9.7
Legal Bureaucracies	7	7.5
Total	93	100

Table 5: Challenges encountered in implementation of Procurement Plan

There a lot of challenges on the ground which are hindering the plans to be implemented as expected. Shortage of funds is the biggest challenge as pointed out by 21 respondents (22.6%) whereby the plans are not implemented effectively either because the funds are not remitted on time or they are remitted on time but they are not enough to execute the plan as per estimated budget. This is followed by the challenge of unstable prices in the market (18.3%) which is an external challenge highly complicating the overall implementation of the APP. Respondents commented that it is due to fluctuation in currency exchange rates and inflation in the economy that the prices of commodities are not stable in the supply market. This has a high impact on balancing the internal budgets and the prevailing prices in the supply market which impairs the achievement of value for money as more funds have to be allocated compared to what was planned.

Poor timing of procurement activities in the plan has been a challenge as pointed out by 15 respondents (16.1%). There comes a time when the plans are not realistic in terms of time and some activities have been postponed or pushed forward compared to the planned time as they cannot be undertaken as proposed in the APP. On the other side unreliable suppliers have been affecting the effective implementation of APP as they deliver goods or services late compared to the agreed time in the contract which reflects the plan. This has been pointed out by 11.8% of respondents who commented that some of the service providers and suppliers are not trustworthy to honor the established delivery time in the APP.

Generally, the observed challenges particularly the external ones have been highly affecting the implementation of plans as they cannot be controlled by the PE other than dealing with them as they arise. This in return has been impairing chances of the Municipal Council to achieve value for money to the expected level and complete development or community projects on time.

5. Conclusion

Procurement is becoming more complex which complicates its legal framework as well as execution of related activities including procurement planning. Planning has been found to be strategic in the performance of procurement function that is why it has been made mandatory in public procurement. Despite its importance, different challenges have been found to hinder implementation of procurement plan some of them internal while others external which are difficult to deal with. Despite the observed effort by the management in general and PMU in the coordination, consolidation and compilation of the plan the observed challenges have been pulling back the good efforts made. Therefore, the Municipal Council has not been able to achieve value for money to the required level as expected by the Council itself as well as the Regulatory Authorities. Hence, more emphasis should be put on addressing the observed challenges and loopholes particularly by focusing contingency budget allocation, improving coordination of the process as well as providing more training to the members of user department.

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