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**PROCUREMENT RECORDS COMPLIANCE, EFFECTIVE RISK MANAGEMENT
AND RECORDS MANAGEMENT PERFORMANCE**

By

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DECLARATION

I hereby declare that this submission is my own towards the award of the Master of Science (Logistics and Supply Chain Management). To the best of my knowledge, it contains no material previously published by another person, nor material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

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DEDICATION

I dedicate this work and give so much thanks to my special person Dr. John Frimpong Manso (PhD) for being there for me always and throughout the entire program. You have been my best cheerleader and superman.

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ABSTRACT

The procurement records management system in Africa comprises a number of documents created at various stages within the process. For example, the procurement plan, requisition, purchase order, specifications/terms of reference, tenders documents, correspondences, minutes of proceedings, notice of contract award and publication and contracts, among others. Among the various functions of the PPDA Authority, one is to conduct periodic inspections of the records and proceedings of the PDEs to ensure full, correct application of the legal requirements. Compliance is understood as “the adherence by the regulated to rules and regulations laid down by those in authority”. In a PPDA Authority compliance report, records management was identified as one of the compliance areas that exhibited the lowest levels of performance. Despite the specific records management requirements embedded in the various records laws; compliance reports indicate enormous inconsistencies within PDEs in the area of records management. There was clear evidence of scattered records on separate files and procurement records kept in different departments of the PDEs other than the legally obliged procurement departments. This study adopted descriptive research design. The study relied on quantitative research method. The study relied on primary source of data. The study adopted convenience sampling technique. A total sample size of 102 was used. This study concluded that procurement records compliance have a positive and significant effect on records management performance. Effective risk management has a positive and significant effect on records management performance. The findings of the study concluded that the organizations for the study are ensuring governing regulations, enforcement and policy diffusion, records authenticity, confidentiality, record value and category, records for capture/creation, preservation and storage, accessibility, retrieval and disposition. Based on the findings of the study, the researcher recommended that organizations should have systems in place to check records falsifications, ensure Punishment when detected, Bid Data Management capability building and Accessibility procurement records.

CHAPTER ONE

INTRODUCTION

One of the key ways in which organizations are held accountable for their actions is through evidence of business transactions in the form of records. International and national standards, Acts and regulations exist, providing principles or requirements for managing records (Joseph et al., 2012, Ntayi et al., 2012). Nationally, laws like The National Records and Archives Act (2001), the Access to Information Act (2005) and the Public Procurement and Disposal of Public Assets Act (2003), The Local Government Act (1997), among others, require that public entities keep, maintain and manage records using the guidelines laid down. The management of records supports complex decision-making processes within organizations (Duranti, 2010; Mnjama and Wamukoya, 2007).

According to the Public Procurement and Disposal of Assets (PPDA) Act (2003), Part V, Section (1)1), Public Procuring and Disposing Entities (PDEs) should maintain detailed records of all their proceedings. PPDA Act (2003) is the law that regulates public sector procurement in Uganda, whereas the PPDA authority is the body that is mandated to oversee public sector procurement. According to the PPDA Act, procurement departments are called Procuring and Disposing Units (PDUs), whereas government self-accounting organizations are referred to as PDEs. The procurement records management system in Africa comprises a number of documents created at various stages within the process. For example, the procurement plan, requisition, purchase order, specifications/terms of reference, tenders documents, correspondences, minutes of proceedings, notice of contract award and publication and contracts, among others. Among the various functions of the PPDA Authority, one is to conduct periodic inspections of the records and proceedings of the PDEs to ensure full, correct application of the legal requirements. Compliance is understood as “the adherence by the regulated to rules and regulations laid down by those in authority” (Edwards, 2006). In a PPDA Authority (2009) compliance report, records management was identified as one of the compliance areas that exhibited the lowest levels of performance.

Despite the specific records management requirements embedded in the various records laws; compliance reports indicate enormous inconsistencies within PDEs in the area of records

management. There was clear evidence of scattered records on separate files and procurement records kept in different departments of the PDEs other than the legally obliged procurement departments. Further, procurement files were found not to contain all the compliance requirements as provided in the PPDA Authority checklist, as well as some PDEs did not use the Standard Procurement Reference Numbers provided in The Local Government regulations (2006). In the same report, the records management culture of PDEs was reported as being very poor. Ahimbisibwe (2014) and Ntayi et al. (2010) also have voiced their concern about the lack of complete information on contract files of ongoing and past procurement contracts which complicates the execution, supervision and evaluation of contracts in public procurement. Ahimbisibwe (2014) reveals that some Africa countries public sector lacks complete information about the progress of the procurement process, status of implementation of procurement contracts, the number of procurement contracts awarded to service providers and the performance levels of service providers who have been awarded contracts in the past. Consistent with the PPDA Authority (2012) Audit Report, Ahimbisibwe further reports that most of the contracts under implementation in the public sector are not on file, which complicates the implementation, monitoring and assessment of contracts, thereby promoting supplier opportunism and a loss of public money. This poor records management performance may be attributed to poor procurement record compliance and poor risk management among other factors. Risk is often characterized by uncertainty and probability of an event's occurrence (International Standards Organisation, 2009). Smallman (1999) regards risk as the translation of uncertainty which stems from the lack of information about some phenomenon. When managing the risk associated with organizational records, the same process of managing any risk can be applied, that is, risk assessment, planning, resourcing, controlling and monitoring (Egbuji, 1999).

The possibilities for risk materializing are enormous and so are the means of protection against it. Therefore, organizations need to establish record protection policies that support resources efficiently. Therefore, the risk associated with organizational records cannot be underestimated; where records are compromised, the organization may be exposed to legal risks, assets and revenue losses as well as loss of secrecy to vital confidential organizational information (Egbuji, 1999). Therefore this study sought to examine procurement records compliance on management performance.

1.2 Problem Statement

Despite a general consensus on the importance of social value orientations, surprisingly there is little hard evidence on its nature and effect on regulatory compliance. Previous scholars have tended to omit social value orientation in the compliance model, yet people tend to weigh their individual's preferences (subjective attitudes or norms) regarding the distribution of outcomes to self and others while performing certain functions (Cyr and Choo, 2010). A critical review of literature has revealed that the social value orientation ignores the fact that sometimes, human beings deviate from social values and pursue self-interests and competitive behavior. Sivacek and Crano (1982) have empirically shown that self-interest predicts human behavior. This is further supported by the existence of widespread counter productive work behaviors and the tendency for people to systematically overrate themselves in rankings of their peers (Baker et al., 1988; Schwert, 1993). However, Brennan (1994, p. 37) contend that individuals are “capable of rising above their own narrow self-interest’ especially if their responsibility is greater than the welfare of others.” Green and Cowden (1992) defend the self-interest view by arguing that before individuals are involved in self-interest behavior, they undergo a cost-benefit analysis. The cost element prompts “self-interest reflection” by first asking “Is it worth it” (expected utility) before displaying compliant behavior. It is against these arguments that governments craft and sanction coercive mechanisms in order to regulate self-interest and promote compliance. Proponents of the institutional framework argue that laws, rules and regulations check the actions of public service employees, promote cooperation, limit employee discretion (Norris, 2003) and diminish the cost of punishing non-compliant behaviors. The institutional theory, singularly fails to appreciate that human behavior is more complex, and that compliance may not be obtained through laws and regulations. Buchanan and Keohane (2006, p. 2) observes that: an institution has the right to rule only if its agents are morally justified in carrying out their institutional roles, and two additional conditions are satisfied: those to whom the institution addresses its rules must have content-independent, non-coercive reasons to comply with them, and those within the domain of the institution's operations must have content-independent, non-coercive reasons to support the institution or at least not to interfere with its functioning. This observation raises the concept of legitimacy. According to the legitimacy theory people obey rules that they perceive to have “come into being in accordance with the right process.” Franck (1995, p. 24) describes legitimacy as: a property of a rule which itself exerts a pull toward compliance because those

addressed believe that the rule or institution has come into being and operates in accordance with generally accepted principles of right process. However, studies have failed to examine the influence of procurement records compliance and effective risk management on records management performance and therefore this study sought bridge the gap by assessing the influence of procurement records compliance and effective risk management on records management performance.

1.3 Objective of the Study

The main objective of the study was to examine the influence of procurement records compliance and effective risk management on records management performance and the specific objectives of the study are;

1. To determine procurement compliance of public procurement organizations within Kumasi metropolis
2. To examine the influence of procurement records compliance on records management performance
3. To assess the influence of effective risk management on records management performance

1.4 Research Questions

1. Is there procurement compliance of public procurement organizations within Kumasi Metropolis?
2. Does procurement records compliance have influence on records management performance?
3. To what extent does effective risk management influence records management performance?

1.5 Significance of the Study

The findings of the study are to help the procurement entities in Ghana to consider best ways they can ensure procurement records compliance in their organizations to help them achieve good management performance. The policy makers and regulatory bodies in the country can also

use the findings of the study to come out with comprehensive framework that will guide the entities to achieve good procurement records compliance.

The findings of the study is to help management in both public and private organizations to put the right measures in place to be able to handle effective risk management so that their organizations will survive and withstand global competitions.

The findings of the study specifically on the influence of influence of procurement records compliance and effective risk management on records management performance are to be an enormous benefit to management of organizations to ensure that their staffs receive constant training on their fields of specializations to help them to put up their best to argument their production.

This study is to serve as a pedestal for future studies to be carried out on the field of public procurement compliance and to also call on the academicians to do further studies to help find lasting solutions to issues that are causing non-compliance of procurement entities in the public sector of Ghana.

1.6 Overview of Methodology

Research methodology is considered as the general approach to the design process of a study from the theoretical foundation to the collection of data and its subsequent examination (Thurairajah et al., 2016). This study adopted descriptive research design. The study relied on quantitative research method because it was deemed appropriate to achieve the objectives of the study. The study relied on primary source of data because the questionnaire used was adopted from literature in which scholars have used to test similar constructs in their studies.

1.7 Scope of Study

This study covered the subject the influence of procurement records compliance and effective risk management on records management performance.

Geographically, the study was conducted in the Kumasi metropolis of Ghana and the respondents of the study were the procurement staff in the public entities operating within Kumasi metropolis. The results of the study are to be generalized but its findings are to be placed in the relevant context of the public procurement entities that are operating in the Kumasi metropolis of Ghana. The parameters used to measure the construct Procurement Records Compliance were governing regulations and enforcement and policy diffusion. The indicators used to measure the construct effective risk management were records authenticity, confidentiality and record value and category. The indicators used to measure the construct records management performance were capture/creation, preservation and storage, accessibility, retrieval and disposition.

1.8 Organization of the Thesis

This research study is divided into five sections.

Chapter One introduces the study and takes a look into the background, states the problem, research questions, research objectives, significance of the study, scope of the study and brief methodology.

Chapter Two discusses the relevant literature related to the topic for this study; making reference to scholarly articles and analysing related theories. Terminologies used in this survey are operationally defined in this chapter.

Chapter Three discusses the methodology used in the study, defining the research design, population of the study, sample technique and sample size from the population, research instruments and methods of data collection, data analytical tools employed, validity and reliability and ethical consideration.

Chapter Four deals with the data presentation, analyses, hypotheses testing and findings and the discussions of the results.

Chapter five summarizes the findings, conclusions, the implications and recommendation based on findings.

CHAPTER TWO

LITERATURE REVIEW

The chapter two presents the conceptual review of the study, theoretical review and relevant topics to the study. Issues considered under the chapter two are empirical definitions of compliance, compliance in public procurement, Value for money (VFM) in public procurement, Public procurement Accountability, Purchaser's familiarity with the rules, the legal framework for public procurement in Ghana and integrity in the procurement process.

2.1 Empirical definitions of compliance

(Gürses et al., 2011)	Compliance refers to adherence to the rules and regulations governing the performance of one's mandate. It could also be the positive response (to rules, directives, etc.) supposed to be elicited from one who agrees to operate in a given environment or enterprise.
(Beckers, 2012)	Compliance means adherence to the laws, rules, directives or other such framework and expectations governing any procurement management regime.
(Kelley, 2017)	'The acting in accordance with, or the yielding to a desire, request, condition, direction, etc.; a consenting to act in conformity <i>with</i> ; an acceding <i>to</i> ; practical assent.
(Alveyra, 2021)	Generally, compliance in business or in a company means adhering to government laws, health and safety standards, or data and security requirements. It is an "action" if there is a conscious recognition of the said rules and policies.

(Alshammari and Simpson, 2017b)	Compliance is where a business accords to established guidelines or specifications, or is the process of doing so. For example, compliance for a manufacturer or supplier might be certification or confirmation that it meets accepted practices, rules, and regulations, or specified practices. Regulations or legislation could be given by government or industry.
(Martín et al., 2014)	Compliance is the state of being in accordance with established guidelines or specifications, or the process of becoming so.
(Hansen et al., 2015)	The term compliance describes the ability to act according to an order, set of rules or request.

2.1.1 Compliance in public procurement

Compliance refers to adherence to the rules and regulations governing the performance of one’s mandate. It could also be the positive response (to rules, directives, etc.) supposed to be elicited from one who agrees to operate in a given environment or enterprise. It is obedience to the rules of the game. In the context of this study therefore, compliance means adherence to the laws, rules, directives or other such framework and expectations governing any procurement management regime. The rules are usually determined by the principal for the compliance of the agent. There has been a call for distinction between other forms of compliance and the type that views “scope and degree of compliance as the outcome of a negotiated process between a social actor and an enforcement officer” (Gelderman et al., 2006, p. 3). This is especially important in a developing country setting where there is often a temptation to explain away policy failures by citing the lack of involvement of implementers in policy formulation. The literature on

performance management is replete with evidence of non-compliance with rules governing the behavior of organizational actors. Gelderman et al. (2006, p. 4) for instance, report about 83 percent inefficient compliance with EU rules whereas more prevalent cases of non-compliance abound in developing countries (Hunja, 2003). Kauppi and van Raaij (2015) contend that non-compliant behavior is not only “commonplace” but also it hinders organizations from attaining set goals. Based on their review of previous studies, Gelderman et al. (2006) identified the following as possible explanatory factors for the compliance or otherwise of procurement actors: the purchaser’s familiarity with the procurement rules; the efficiency of the said rules in the estimation of the purchaser or procurement entity; the presence of incentives to comply with the rules and, the likelihood of resistance and willingness of suppliers to assert their rights in the event of non-compliance. The non-compliance with procurement rules could also be explained by a number of factors among which is the covert rebellion by actors who feel their freedom to exercise discretion is being curtailed by a higher authority who may sometimes be too distant from the realities of the former’s work. Recent and past studies (Kells, 2011; Kelman, 1958) on performance audit argue that in some cases even where organizational participants are said to have complied with the rules, chances are, they are only forced to do so not because they identify with the rules but because they are driven by the desire to receive the recognition that follows obeisance to the rules (Gelderman et al., 2006). Writing on Indonesia’s Local Government, Akbar et al. (2015), point to the tendency for public sector managers to lack management motivation in complying with performance or accountability indicators but rather end up mimicking what others do. According to Schapper et al. (2006, p. 5), “where the dominant political concern has been the principles of transparency, equity and fair dealing (public confidence), management of public procurement through an extensive regulatory framework

often constitutes the status quo.” It has been argued that where there appears to be much emphasis on regulation as a procurement management tool, the objective is to reduce discretion and its possible abuse (Schapper et al., 2006). Ironically, a high insistence on compliance with the rules and regulations in procurement management could sometimes be detrimental or counterproductive. By extension, the skills of professionals either wane or are relegated because the basis for action is unquestioned reference to the law. To put it differently, when professionals are trained at all, the intention is not to provide them with relevant skills in tune with the lessons learnt from procurement practices over time, but rather the objective is to further expose them to ways of imbibing the rules (Schapper et al., 2006).

2.1.2 Value for money (VfM) in public procurement

Value for Money is a contested concept. Its unstable meaning notwithstanding, there is some agreement in the academic literature that the “intrinsic meaning is synonymous with the 3Es” (i.e. economy, efficiency and effectiveness) (McKevitt and Davis, 2016). This position is also supported in development and management thinking (DFID, 2011; OECD, 2012; KPMG, 2014). Some studies view VfM in terms of procedure and outcomes. In the context of procurement, the procedural discussions attempt to analyze the means through which procurement entities may seek to get best VfM or achieve economy, efficiency and effectiveness. This may be attained through compliance with procurement rules or best practice which for instance specifies pre-tender requirements, bidding, evaluation, award and execution criteria. On the other hand, outcomes may also provide basis for making conclusions about whether what has been procured as the end product meets the 3Es criteria. Suffice to say however, that it is difficult to detach processes from outcomes in VfM discussions since the former would inevitably determine the latter. Within the 3Es framework in VfM, economy and efficiency concerns often overlap but

deal with whether the procurement entity is able to acquire more goods, works and services through an optimal use of resources in ways that minimize cost (in terms of expenses, time and effort) without compromising quality (KPMG, 2014). In many procurement regimes including Ghana's therefore, one way of achieving this objective is to make provisions for selecting the lowest evaluated bid. This means that once various bids have passed the evaluation stages and deemed to have met the specified criteria for delivery or execution, the procurement entity then settles on those who can provide the service, works or goods at the minimum cost to the entity. This point is instructive because sometimes discussions around VfM mistakenly emphasize procuring at the cheapest price, even if this may be at the expense of life-cycle and performance concerns which should ultimately be the basis for VfM considerations (HMS Treasury, 2006). Effectiveness, on the other hand relates to the extent to which procurement objectives are met. One way of determining this is to assess whether procurement outcomes satisfy the needs or expectations of the stakeholders. This could take several forms, including the acceptance of procurement products by the stakeholders or their evaluation of such outcomes through performance feedback. It is important to emphasize that achieving VfM is not based on the presence of only one of the 3Es but rather a balance between them (McKevitt and Davis, 2016; KPMG, 2014). Following the HMS Treasury and other studies cited above, in this study, we define VfM as the prudent use of resources in the acquisition of goods, works or services in order to achieve desired outcomes.

2.1.3 Public procurement Accountability

By accountability, we are referring to “a social relationship in which an actor feels an obligation to explain and to justify his conduct to some significant other” (Bovens, 2005, p. 172). Bovens throws more light on this social relationship by distinguishing between the actor or accountor

(i.e. the individual or agency) and the “significant other” as an accountee or accountability forum (i.e. a person, an agency, entity or the general public). Following this distinction, in this study we view procurement officials or public procurement entities as the actor whilst the significant other refers to other relevant stakeholders, particularly the principals on whose behalf procurement entities operate as agents. Bovens further identifies three stages in the accountability relationship between the actor and the forum, while also arguing that the public manager is often faced with five types of accountability relationships, norms and expectations (see Table I). In the last few decades, accountability and transparency concerns have been more prominent in procurement than other aspects of public administration (Schapper et al., 2006). There is some consensus among scholars that the call for accountability in public procurement is based on the need to optimize public resource utilization and curb corruption (Pillay, 2004). This is even more imperative in a developing country like Ghana where auditors are often compelled to “have an eye for fraud detection” (Rahaman, 2009, p. 10). One way in which procurement officials are expected to meet accountability standards is to adhere to the rules of the game. In a recent study highlighting what they termed, “Five Dilemmas in Public Procurement,” however, McCue et al. (2015) contend that even though the legal and regulatory frameworks are important, the resultant transparency (and accountability) does not guarantee improved performance. This means that “significant others” or “the forum” in the procurement process must not only focus on the evidence of accountability. Rather, they should equally be interested in the extent to which accountability efforts feed into the broader objectives of better outcomes, especially as relates to VfM in the face of limited resources. In other words, accountability must be seen as a means to an end in the procurement process. The next section provides some understanding of the concept of VfM.

2.1.4 Purchaser's familiarity with the rules

Expectations of compliance should arguably entail knowledge of the rules by actors. Where procurement actors lack the requisite knowledge of the rules, compliance expectations would be pious hopes at best. By implication, there is a high likelihood of compliance if actors are exposed to or are abreast of the provisions of the legal and regulatory framework governing the process. Related to the above, Schapper et al. (2006, p. 3) have hinted that the pressure to comply could sometimes be minimal when “agents of accountability have at best a weak appreciation of the issues.” This position has been highlighted in the public administration literature through the application of relevant theoretical lenses. For example, Kauppi and van Raaij (2015) in their application of the agency theory to analyze maverick buying in public agencies concluded that guidance and training were useful in reducing non-compliance by public sector employees. Relating this to the Ghanaian situation, it is expected that the level of compliance to the procurement law would depend to a large extent, on whether members of the procurement committees are conversant with the provisions of the law.

2.1.5 Efficiency of the rules as perceived by the purchasers

Experienced procurement officials, when they are not motivated by selfish interest, are likely to comply with the rules if they believe that doing so would result in efficiency. On the other hand, where there is evidence that complying with the rules could result in glaring inefficiency; duty bearers may explore the possibility of circumventing the rules. It has been argued that such attempts at non-compliance should not often be judged on the basis of rationalist, self-interested public sector agents (Hendry, 2002). Rather, some element of “honest incompetence” may have elicited such a response, not least because the rules may not be adequately explicit or proactive

in ways that allow procurement officials to maximize gains accruing from procurement transactions. More importantly, whilst the rules may often impose restrictions, the conduct of managers may sometimes receive social disapprobation or sneering from professional colleagues if they place mechanical compliance above sound professional judgment. In fact, some studies take a bold departure from prevailing notions in public administration thinking in developing country contexts which holds that public servants often care little about public resource dissipation (see e.g. Schillemans, 2013; Dicke and Ott, 2002; Jensen, 1994). Rather, these new studies counter that available evidence points to the efforts by the public agents to prevent waste in the performance of their duties while also attempting to minimize the extent of conflict of interest. Although this position partially tenable, in the latter part of this paper we shall see how in the main, the new argument proffered by Jensen and others could fail objective scrutiny in a developing country context such as Ghana. In fact, we shall adduce evidence to assert that without an efficient monitoring and control mechanism, public sector workers “have no incentive to control costs and are likely to expand production [engage other forms of behavior] beyond socially optimum levels to maximize their own rewards in terms of status, power and income” (Erridge and McIlroy, 2002, p. 53).

2.1.6 Organizational incentives

This refers to internal organizational mechanisms which could elicit either positive or negative behavior. For example, whilst in some organizations the ability of officials to secure goods or services for less could translate into some positive benefits accruing to the said officials or their department, the same could not be said of others, especially public sector organizations. For example, as Gelderman et al. (2006) have hinted, sometimes, a public organization’s ability to negotiate for substantial reduction in price could have two related implications, namely, either

original budget allocations in respect of the procured item or service was unrealistic or this provides a case for the reduction of future allocations to that organization because of evidence that its expenditure was lower than its available income. In view of the above, there is no gainsaying the fact that even where procurement officials are judged “based on [the notion of] a steward whose behavior is ordered [by] pro-organizational, collectivistic behaviors” as posited by the stewardship theory, there is still a tendency for them to revert to “individualistic, self-serving behaviors” (Davis et al., 1997).

2.1.2 Expected resistance or readiness of suppliers to take action

Among other expectations, compliance with procurement laws and regulations is expected to encourage “a risk avoidance culture” (Erridge, 2007, p. 2). Gelderman et al. (2006) have noted that procurement officials are likely to comply with the rules if they believe that acts of non-compliance could trigger some action, legal or otherwise, from suppliers, bidders or contractors. Whilst risk avoidance concerns are crucial for compliance purposes, it should be recognized that this does not necessarily lead to VfM or “competitive supply” (Erridge, 2007).

2.1.2.1 (Non) Compliance, accountability and VfM

Elsewhere, in this paper, it has been pointed out that compliance with procurement rules could be positive both in terms of accountability and VfM. This is because, good procurement rules often reflect a collection of best practices generated from the same jurisdiction over time or from other contexts. More importantly, rules make decision making in the procurement arena easier and control the tendency to abuse discretion by agents of state. This means that procurement laws are especially important in developing country contexts where personal relationships, expectations of kickbacks and other unethical conduct often compel procurement officials to ignore VfM

concerns and award contracts to their favorites (Asibuo, 2006). Thus, compliance with procurement rules would not only assure all potential suppliers or contractors of a free and fair process, but also stakeholders could be convinced that resources are being utilized based on VfM considerations. On the other hand, slavish compliance with the rules could also result in avoidable costs or adversely affect the ability and willingness of officials to intervene when the situation requires them to do so. Thus, although sticking to the rules could provide a semblance of transparency and accountability, this may not lead to VfM outcomes in cases where compliance concerns override management flexibility. From the foregoing, we submit that even though it is imperative to take note of our caveats, the framework proposed by Gelderman et al. (2006) is plausible. The framework posits that compliance to procurement rules will largely depend on the familiarity of the actors with these rules, their perceived efficiency of the said rules and the incentives to comply. Compliance is also dependent on whether aggrieved bidders, suppliers or contractors are able and willing to seek redress if procurement entities fail to comply with the rules. But as we have argued, depending on the situation (non)compliance may promote accountability whilst at the same time enhancing or detracting from VfM outcomes. The next section overviews the current legal framework for public procurement in Ghana.

2.1.2.3 The legal framework for public procurement in Ghana

The framework for public procurement in Ghana has evolved over time, usually drawing from scattered pieces of legal enactment or instruments as well as regulations. The evolution of public procurement reforms in Ghana has been covered extensively in the literature thereby making a historical incursion in the present study rather superfluous (see e.g. Osei-Afoakwa, 2013; Ameyaw et al., 2012). Suffice to mention however, that previous procurement enactments included the Contracts Act of 1960, Act 25, the Ghana Supply Commission Law, 1990 (PNDCL

245), the Ghana National Procurement Agency Decree, and Financial Administration Decree. The current legal regime governing procurement in Ghana is the PPA of 2003, Act 663. This is further complemented by the procurement regulations and administrative instructions. According to Ghana's Ministry of Finance, the objective of Act 663 is to harmonize procurement processes that entail the use of public funds and to also ensure that there is VfM in public financial management (Ameyaw et al., 2012). The PPA further seeks to promote fairness, competition and transparency in the procurement process thereby increasing public confidence in their dealings with public sector organizations (Osei-Tutu et al., 2010). Anvuur et al. (2006) have observed that the pillars of the PPA meet the World Bank's criteria for "well-functioning procurement fiduciary management" and hence, if the Act is comprehensively implemented, VfM, transparency and accountability in procurement management in Ghana would be guaranteed. Notwithstanding, they concede that mere compliance would not necessarily result in VfM without better contract management and professionalism by the procurement officials. Section one of the PPA provides for the establishment of a Public Procurement Board responsible for policy formulation and oversight of procurement entities (ministries, departments and agencies as well as other state bodies that use public funds). The responsibility for approval, awards of contracts and procurement management rests with entity tender committees (ETCs) as provided for by Section 17 of the Act. It is important to note that the ETCs operate within some financial thresholds or ceilings, and in cases where such thresholds are exceeded, the committees shall refer the process to the appropriate tender review board at the district, regional or national level. The inclusion of thresholds in the Act implies that a review of such thresholds will require an amendment of the law. However, "since 2003, when these thresholds were provided for, they have not been changed although the current Ghana Cedi values are shadows of the values [...] used at the

inception of the law” (Osei-Afoakwa, 2013, p. 8). All other issues related to the procurement cycle are spelt out in the PPA. Significant to this study are the provisions made in respect of local governments as procurement entities.

2.1.2.3 Integrity in the procurement process

Integrity comes from the Greek words ‘integritas’ and ‘integra’ meaning whole. It enters into any aspect of one’s life and it includes: sincerity, honesty, truthfulness, ethics, fairness and justice. The online dictionary defines ‘honesty’ as the synonym of ‘integrity’ and describes it as the state of being free from deceit, trustful and sincere. Soanes et al., (2006) defines ‘integrity’ as the quality of having strong moral principles. Integrity in public procurement means public resources linked to public procurement are used in accordance with the intended purposes (OECD, 2007). Hence, maintaining integrity in public procurement is one of the most important pillars of modern procurement systems (Arrowsmith, 2010).

Integrity is at the core of ethical behaviour (OECD, 2007). Maintaining a high level of institutional integrity is therefore necessary to prevent fraud, corruption and other unethical practices as procurement and supply chain functions are vulnerable to unethical behaviour which not only increases costs but also damage the reputation of the entity (Namusonge, 2011). According to Soudry (2007), the integrity of procurement officials is not only important from a public perspective, but also has three economic implications. Firstly, on the procuring side, a lack of integrity may lead to additional costs: secondly, on the business community side, in the absence of integrity, potential bidders are less encouraged to value and participate in government business. And thirdly, on the side of the society, which is affected by the actions of both the government and the business community. The public interest therefore requires that government

business is done in a manner guaranteeing that expenditures are made in the most economically rational way. Contrary to the foregoing, integrity is one of the major challenges in managing public procurement across the world. According to National Governance and Corruption Survey (2009), public procurement and contracting sectors are prone to grand corruption. The tendering process is 'rarely' or 'never' fair and that on average procurement contracts involve unofficial payments of around 10% of contract value. Other studies reveal that public procurement is characterised by malpractices such as over invoicing, inadequate documentations, mismanagement of construction projects and that favouritism in public procurement may occur even in a non-corrupt society (Hytinen et al.,2006). As observed by Kalubanga et al. (2013) increased spending on government contracts justifies the opportunity for procurement fraud, and if no arrested fraud can significantly impact on procurement performance. Relevant to this variable, the study specifically looked at the existence and application of anti- corruption measures, Code of ethics and conduct, and evidence of enforcement of rulings and penalties with regard to unethical procurement practices in the entities.

2.1.3 Procurement Professionalism

In order to ensure public accountability and value for money through procurement transactions, there is a need for professional training and education of those personnel responsible for the procurement process and management (Van Weele, 2010). Professionalism depends on the staffing, knowledge, skills and capabilities of the human resources and on controls in the system that influences human behaviour (OECD, 2007). Lysons and Farrington (2012) asserts that procurement as a profession, is skilled based on theoretical knowledge, prolonged training and education, competence based on tests and examinations and adherence of professional code of ethics. Thus, an effective procurement system requires that the procuring entity is staffed with

procurement professionals, trained and recognised by the respective procurement professional body (Basheka, 2009). On the other hand, lack of professionalism leads to corruption which ultimately impedes compliance of procurement rules and regulations in procuring entities and adversely affects performance (Raymond, 2008). The increasing importance of procurement suggests that only well trained and qualified personnel should be employed to manage the process. If procurement officers are not professionally trained, lack awareness about all regulations in relation to procurement and related procedures, then serious consequences including, breaches of codes of conduct occur leading to application of unsound procurement practices and therefore declined organisational performance (Atkison, 2006). Various studies indicate that performance in most public entities has been poor due to among others, inadequate and /or incompetent procurement staff (PPOA, 2007; Agbesi, 2009; PPRA 2011). As a consequence, the established procurement regulations, rules and procedures are not consistently applied. Procurement staff and all those involved in the procurement process therefore, are required to be familiar with the procurement rules and regulations. Professionalism in public procurement does not relate to the levels of education and qualifications of the workforce only, but also to the professional approach in the conduct of business activities (Raymond, 2008). Robert and Clifford (2004) propound that a professional is characterised by having a professional organisation, a Code of Conduct and Ethics, a body of knowledge and research activities. In public procurement, much effort has been made to define the competencies required of those in the profession such through the National Institute of Purchasing (America); the Chartered Institute of Purchasing and Supply (UK); the Kenyan Institute of Supply Management (Kenya) and the Procurement and Supplies Professional and Technicians Board (Tanzania). These are professional bodies responsible for among others, development and dissemination of codes of

ethics and conduct for its professionals. Despite this effort, procurement in the public entities is still characterised by incompetence, malpractice and corruption (Global Partner Associates, 2012; Corruption Survey, 2009). Specific elements of professionalism that the study looked at include the manner in which procurement and contract records are maintained in the entities, the academic and professional qualifications of the procurement staff – as the basis of competence-, and the existence and level of adherence to the professional (procurement) Code of Ethics and Conduct.

2.1.3.1 Private Sector Participation

Public procurement requires performance of both the public sector as well as the private sector. The private sector is growing and becoming an engine of economic development in all – developed and developing countries (Thai, 2009). A competitive private sector market is therefore a key partner to the well-functioning public procurement system. To be able to participate effectively however, the private sector must have confidence in the competence of the contracting authorities at all levels within the public procurement system in place. The more private sector firms participate in the procurement process, the wider competition is encouraged, and the better price, quality and timely delivery are anticipated. Due to increased demand for public services, governments in many countries have made concerted efforts to reduce their direct expenditures. Public –Private Partnerships (PPPs) are one of emerging method of doing so (Ongolo, 2006). The PPP is a contractual arrangement between the public sector entities and private sector firms for the purposes of delivering a project work or service. The private sector firm performs a public function on behalf of the public/ government according to output specifications.

The PPP involves the transfer of various forms of project cycle risks from public to private sector (Aidan et al., 2001). Examples of PPPs in Tanzania include the recently inaugurated Kigamboni (Nyerere) Bridge, University of Dodoma Housing project, Dar Rapid Transport project. In Kenya it is estimated that 70% of flagship projects envisioned in the Kenyan Vision 2030 are expected to be delivered through public private partnerships. They include Port projects (Mombasa port, Lamu transport corridor); Railway Transport (concession of Kenya – Uganda railway, Standard railway gauge from Mombasa to Uganda border and Southern Sudan) and Konza ICT city (KISM, 2011; Mutero, 2013). Regulations 369 – 379 of the Public Procurement Regulations 2013, describe the procedures for conducting procurement under public – private partnership in Tanzania. Despite their desirability and increased use worldwide, few independent researchers have been conducted on the effectiveness of PPPs. Evidence from six project case studies and an analysis of U.S. prison public- private partnership conducted by Aidan et al. (2004) suggests that the private sector often attempts to gain as much as it can at the expense of the public sector. An assessment conducted in Kenya, identified lack of procurement knowledge among private sector players as one of the main challenge facing the procurement system in the country (OECD, 2007). Consequently, this has limited the degree of private sector participation in the procurement process and thus limiting competition (PPOA, 2007). Late payment to suppliers, contractors and service providers has been reported as one of the main reason discouraging and thus limiting the private sector firms from participating in the procurement opportunities offered by the public entities in Tanzania (Mkalimoto, 2011; Kechibi, 2012). This study intended to establish the extent to which the private sector organisations participate in the public procurement opportunities focusing on accessibility to the opportunities, the existing PPPs

arrangements (if any), proportion of contracts awarded to the private firms as percentage of the total number of contracts and the existing buyer – supplier relationships.

2.1.3.2 Transparency in the procurement process

From the public procurement point of view, transparency refers to the extent to which procurement stakeholders can access the information about the entire process by which procurement made by the procuring entity is conducted, contract awarded and managed by the respective entity (Sudhir, 2004). From this definition it is therefore true to say transparency in public procurement is about accessibility to information. Accessibility to procurement information by the stakeholders and the manner in which such information is used by the interested parties directly affects accountability in the public procurement system (UNDP, 2010).

In public procurement, transparency means procurement rules are publicized as the basis for procurement decisions prior to their actual, and more importantly the same rules apply to all bidders. In essence, transparency encourages open competition, discourages corrupt dealings and other malpractices which impede accountability (Global Partners Associates, 2012). The study considered publication of information, existence of procurement audits – internal and external – and management follow ups and actions as the basic elements and evidence of transparency in the procurement process. Since transparency in the public procurement is about information, then it can fairly be argued that procuring entities must avail to its key stakeholders all information relating to process, decision and management of procurement contracts. It is through publication of information relating to its activities that the entity actually interacts with the society in which it operates. (Tukamuhabwa, 2012; Hui et al., 2011). Procurement audit is as an independent review and systematic examination of the procurement and disposal records with a view to

verifying whether procurement and contracting processes are followed and to recommend measures to address any compliance gaps identified and hence improve compliance (Moti, 2015). The oversight body plays an enforcement role to ensure that procurement activities of the procuring entities are periodically reviewed and monitored as outlined under section 9 (I) (i- iii) of the Tanzanian Public Procurement Act (PPA) No. 9 of 2011. Previous studies however, indicate that there is general lack of transparency in the procurement process in several procuring entities and that implementation of the procurement laws and regulations is being hindered by poor information dissemination (Chene, 2009). Moreover, inefficiencies in the appeal and enforcement mechanisms, inadequate advertising opportunities and lack of clear selection criteria have been cited in the country procurement assessments conducted in Indonesia, (2007); Afghanistan, (2005); Mongolia, (2007); Uganda, (2007) and Tanzania, (2007). All these suggest that several factors affecting the performance of procurement in the public entities are related to lack of transparency in the procurement process.

2.1.3.3 Performance of Public Procurement

Despite spending a substantial amount of public financial resources and a number of reforms, inefficient and ineffective public procurement has been an issue of great concern in many countries in the world (Namusonge, 2011; Carol et al., 2014). In India, public procurement is faced by a number of problems including lack of standardisation and proper documentation, lack of professional skills in procurement and malpractices (Schnequa & Alexandru, 2012). In Zambia while the public procurement is governed by the Zambian National Tender Board Act, the procurement law does not provide for open competitive bidding, there is no prequalification procedures, no procurement plans for most of government procurement and lack of established norms for safekeeping of procurement records (OECD, 2008). A study by the World Bank in

Kenya showed that the public procurement in Kenya lacked transparency, fair competition, professionalism and professional body. According to the study, the public procurement system in Kenya was not operating efficiently and that the country was losing a lot of public money through shoddy deals. All these led to ineffective public procurement associated with rampant corruption (PPOA, 2007). A study carried out to assess the public procurement in Uganda revealed that the legal framework for public procurement in the country was not supportive; the law was fragmented and inadequate. The study further revealed that there were malpractices and lack of professional body to regulate the actions of the procurement professionals (Basheka, 2009) The Tanzanian government commissioned the Crown Agents as a consultant to study the country's procurement system in 1996. The study revealed that the procurement system in the country was fragmented and there were no standard procurement procedures in place. Moreover, it was established that the procurement function was operating without standard tender documents and that at the national level there was no organ responsible for organising public procurement processes (CPAR- T, 2006). Many governments have thus been undertaking procurement reforms with a view to reduce the cost of what the government buys and increasing the speed of transaction (Kadir, 2005; Krishna, 2005). Such reforms have led to establishment of public procurement laws. In the region the procurement laws include The Kenyan Public Procurement and Disposal Act No 3 of 2005, The Malawi public Procurement Act No 12 of 2007, The Tanzania Public Procurement Act No 21 of 2004, The Uganda Public Procurement and Disposal of Public Assets Act of 2003 and Rwanda Law on Public Procurement Act, No, 12 of 2007. In some countries the procurement laws have also provided for the establishment of procurement oversight bodies responsible for promoting an efficient, effective and, transparent and accountable public procurement system. The most known procurement oversight bodies in

the region are the Kenyan Public Procurement Oversight Authority (PPOA) and the Tanzanian Public Procurement Regulatory Authority (PPRA).

2.1.3.4 Procurement Management Objectives

Many jurisdictions worldwide have, implicitly or explicitly, similar management objectives for public procurement (e.g. Qiao & Cummings, 2003; Jones, 2002; Thai, 2001). Common policies are widespread between jurisdictions, notwithstanding the great variances in methodologies and operational practice. For example, in a collective action by the forum for Asia-Pacific Economic Cooperation (APEC) countries, their Government Procurement Experts Group has developed a set of non-binding principles that included transparency, value for money, open and effective competition, fair dealing, accountability and due process (APEC, 1999). Individual member countries decide on the applicability of individual elements to them, taking into account the specific characteristics of their economies and the costs and benefits of adopting specific measures. Such common policies are generally constructed from the following elemental objectives: - Public confidence – underpinned by attributes of accountability, transparency, equity and fair dealing in relation to procurement processes; - Efficiency and effectiveness – in the use of public monies to achieve value for money and efficiency of delivery of procurement outcomes; and - Policy compliance and consistency – of both the processes and outcomes of procurement in relation to other policy objectives and expectations of the public sector such as environmental issues, training and apprenticeships, international obligations and especially business and regional employment impacts. These objectives are unsurprising and are consistent with generic public management. They simply say that the management of public procurement needs to be in accordance with community standards, and effective, efficient and consistent with the broader roles of government. However, while they seem simple, experience is that translating

them into operational reality involves issues and policies that are frequently in conflict if not mutually incompatible. Broadly, three approaches, sometimes in various degrees of combination, are employed to deliver these objectives. The following discussion includes each of these approaches, generally defined in terms of their focus on regulation, management and centralisation of public procurement.

2.1.3.5 Regulation and Compliance

In jurisdictions where the dominant political concern has been the principles of transparency, equity and fair dealing (public confidence), management of public procurement through an extensive regulatory framework often constitutes the status quo. This framework reflects a traditional approach to public procurement – and for many other government functions perceived as basic processing – by relying heavily on regulation as the primary means of control of administrative process and implementation of policy. Regulations control the micromanagement steps throughout the procurement process. A highly regulated procurement environment is designed to minimize discretion in circumstances considered to be at high risk from undue influence. A highly prescriptive approach may also seem appropriate in jurisdictions where officials have minimal procurement skills, and which are striving to ensure transparency or prevent or overcome corruption: the regulated approach is almost universal in, but not exclusive to, developing countries. An attempt to standardise procurement regulations is the Model Law on Procurement of Goods, Construction and Services developed by the United Nations Commission on International Trade Law (UNCITRAL, 1994) through its Working Group on the New International Economic Order. A highly regulated management environment is also often a means of political risk minimisation (Pegnato, 2003) in developed countries. In these cases, the focus is on compliance with the prescribed process as a means of elimination or avoidance of

risk. Assessment of procurement management performance is defined in terms of compliance with the set rules. Examples of regulated environments are diverse and include Canada, the USA, Brazil and Thailand. Many of the US state and local entities also undertake their procurement in a regulated environment, under the provisions of the Model Procurement Code (MCP) for State and Local Governments, developed by the American Bar Association (Rickard & Radwan, 2004). The penalty for a highly prescribed framework is its lack of flexibility in managing agency needs, placing it immediately in tension with performance and efficiency. The detailed codification of process is designed to eliminate scope for partiality in outcomes and protect governments from scandal and corruption (often with limited success), but in doing so also tends to eliminate all but the most mechanical aspects of this activity (Kelman, 1990; Pagnato, 2003). Regulated frameworks are procedurally costly and, while readily prescribed for simple procurement, are slow to adapt to changes that require the reengineering of process, or the development of increasingly complex procurement associated with sophisticated supply chains. Microregulation of the process also has the unintended consequence of eroding the skill requirements of procurement officials, thereby undermining professionalism in this activity. Procurement training in this context consists of learning the rules. This lack of professionalism can, in turn, be expected to increase the need for further regulation of process as well as reduce value-for-money in procurement which requires extensive management skills. This erodes accountability except in terms of compliance. Significantly, the transparency goal of this regulatory model can also be self-defeating: the daunting volume of regulations acts to obfuscate transparency by making the processes difficult for stakeholders such as business to comprehend (MacManus, 1991).

2.1.3.6 Policy Coherence

Some jurisdictions develop procurement policy to address only the relatively narrow agenda of transparency, value or process efficiency. A broader, more strategic policy suite is adopted by others who have recognised that this function can be developed to harmonise more effectively the elements of procurement with other government policies such as workforce training, environmental protection, and regionalisation and business policy. This broader approach to procurement policy can also reflect a view that an inherent role of government is to recognise and exploit the potential for externalities. It is in this extended policy environment that procurement may often appear to become politicised. An alternative model accepts that this broader holistic policy set that may seem to interfere with the scope of the procurement professional is in reality valid and even a preferred state of affairs. Political ‘interference’ often may simply be a manifestation of legitimate political representation for the broad impacts of procurement beyond the relatively one dimensional value-for-money objective. Of course this is only a small step away from illegitimate interference which means that transparency becomes of even greater significance. To the extent that this presence has a legitimate role the challenge is not one of quarantining public procurement from politics, community and business but one of incorporating these stakeholders in a way that good governance is preserved. Indeed it seems that there is substantial scope for harmonisation between these seemingly opposing forces. For example the nexus between public procurement and business policy is especially evident and has been embraced by many, including Canada, Korea and the USA, with explicit legislative preference given to domestic and small business suppliers to government. The significance of this policy integration reflects the appreciation that governments, in the normal course of their activities and in addition to their business development programs, are major players in national and regional economies of many countries around the world. The methodologies and policies

they adopt for procurement for their service and construction inputs, as well as through their contractors, can therefore have significant influence over the prosperity or survival of many businesses or industries. For example, in some jurisdictions the public sector represents more than 50% of the information technology market. Evidence also supports the contention that access to government work acts to improve small and medium enterprise (SME) capabilities, competitiveness and potential to enter other markets, as well as boost the economies of remote communities (e.g. U.K. Procurement Policy Unit, 2001).

This alignment of public procurement with business policy can be reflected at numerous levels within the procurement cycle, without resorting to the use of expensive and anti-competitive price discrimination or breaching agreements such as the World Trade Organisation's Agreement on Government Procurement. For example, typically more than 85% of government procurement transactions are of low value goods or services for which small local suppliers can have an inherent competitive advantage, or disadvantage, depending on how governments might go about aggregating these transactions into a higher value supply chain. At another level, the tendering or competitive bidding exercises by government are generally expensive and time-consuming for business: for small businesses these costs can be prohibitive, effectively barring them from competing (MacManus, 1991) even though they might otherwise be highly competitive. For larger businesses and multinationals these costs can be readily absorbed. In this example, the procurement methodology adopted by government can be seen to be both anti-competitive as well as anti-small (generally local) business. Similarly it is significant for SMEs that bidding documentation be standardized across government in order that industry does not have to undertake an ongoing and expensive learning process agency by agency. Inconsistent documentation creates uncertainty amongst suppliers as to what agencies are actually seeking,

and often requires bidders to provide similar information repeatedly but in slightly different formats. One of the most persistent complaints by industry in some jurisdictions relates to the inconsistent application of policy and procedures between government agencies or even by different officials within the same agency. This creates confusion, reduces the potential for industry (especially SMEs) to improve its skill base, reduces transparency, undermines confidence, adds to cost and is the root cause of why some otherwise competitive SMEs conclude that doing business with government is ‘too hard’ (MacManus, 1991; Kovacic, 1992). Wellunderstood and transparent processes also provide a powerful audit mechanism by recruiting much of industry to engage in informal peer review of bid outcomes. Thus the very structure, efficiency and application of the bidding processes engaged by governments can be implicitly biased for or against otherwise competitive small and regional businesses. If these and other issues are not recognized and accounted for within the policy framework, or if the policy is simply laissez faire, it is unlikely that they will be competitively neutral to the business environment. Therefore operational or process methodologies cannot be divorced from public policy if the holistic policy set is to be coherent, even though, to the procurement professional, political interest in these issues may seem unprofessional and even improper. These issues involving the harmonization of business policy and public procurement, significant as they are, become of even greater importance in the way government adopts technology into its supply chain management.

2.2 Empirical review

Financial reporting objectives from a corporate business perspective are quite different from the public. While the CEO of a private business simply supplies investors and creditors with detailed final accounts on profit and loss as a basis for their investments decisions, the public sector

report on the basis of accountability and efficiency, to stakeholders (Hung & Cheng, 2018). One major determinant of fulfilling this requirement is employing ethical standards and practices spelt in the laws and legislative instruments guiding public organizations. Meanwhile, accountability is the cornerstone of public accounting and reporting and it is the responsibility as citizens to demand to know how state resources were acquired and spent, for example, taxes (Al Qtaish et al., 2014). Some experts including Córdova, Durán, and Galindo (2014), indicated the relevance of reporting as the means to provide assurance on matters of efficiency, achievements and the difference between actual results and budget estimates. In order to attach relevance to the content of financial reports, there should be evidence that the financial reports follow certain prescribed standards in order to fulfil compliance and reliability requirements (Adhikari & Gårseth-Nesbakk, 2016). There are several reporting frameworks which prescribe transparency and disclosure of financial information in an acceptable manner. The government of Ghana has adopted the International Public Sector Accounting Standards – IPSASs to guide public sector accounting (Adhikari & Gårseth-Nesbakk, 2016; Choi, Lee, & Sonu, 2013). Compliance imposes a duty on public accountants to report with evidence that the laws regulating the work are fully applied and that there are no fraudulent acts or errors being committed, and also ensure that reports include full disclosure of material information of all relevant operations (Yalkin, Demir, & Demir, 2008). The IPSASB standards are global accounting regulations underlining the format for presenting financial statements on public entities. Although the guidelines according to many are complex and cumbersome, stakeholders believe it brought a lot of sanity into public accounting management and compliance (Carmeli, 2004; Mohd-Sanusi, Khalid, & Mahir, 2015). In this, regard disclosures of material events and transactions that will represent a true and fair fiscal position of public entities could be ascertained at any given time to inform reliable

economic analyses (Wanke, Azad, & Barros, 2016). Compliance and financial reform were equally initiated by the public financial management committee and the Ghana Institute of Chartered Accountants ICA to further increase the rate of compliance in public entities in the early 2000s (Chalmers, Hay, & Khlif, 2018; Nadarajah, Ali, Liu, & Huang, 2016). The backbone of every sound economy is the ability to eliminate fraud and bad business practices in accounting for resources. Progress is required to modify the audit and internal control standards to be consistent with global standards, however, weak institutional governance has contributed to the widespread financial irregularities in the public sector of many developing countries (Ahmi, Saidin, & Abdullah, 2014; Unerman & O'Dwyer, 2004). Governments of many countries are encouraging public institutions to revise domestic auditing standards in alignment with the International Organization of Supreme Auditing standards INOSAI (Brown et al., 2016; Kominis & Dudau, 2012). From all positive indications, these guidelines will guarantee a high degree of independence to the auditor general and his staff to conduct their evaluation on public entities objectively.

2.3 Utility theory

Expected utility theory (EUT) is a mainstream approach in interpreting decision behaviour in the social sciences. For a decision maker facing a multitude of alternative choices, each choice will

lead to a different set of possible consequences with different probability distribution, therefore achieving different degrees of satisfaction. The betting game is a good case. EUT dictates that choice x is better than y if and only if the expected monetary utility coming from x is larger than that from y . Put in a formal way, where A and B are the sets of consequences brought about by strategies x and y ; a and b indicate the elements of each set; $P_x(a)$ and $P_y(b)$ are probabilities of each consequence occurring, and $R_x(a)$ and $R_y(b)$ are payoffs of each consequence. However, decision problems in daily life are much more complicated than gambling in the sense that probability and payoffs of consequences are hard to estimate.

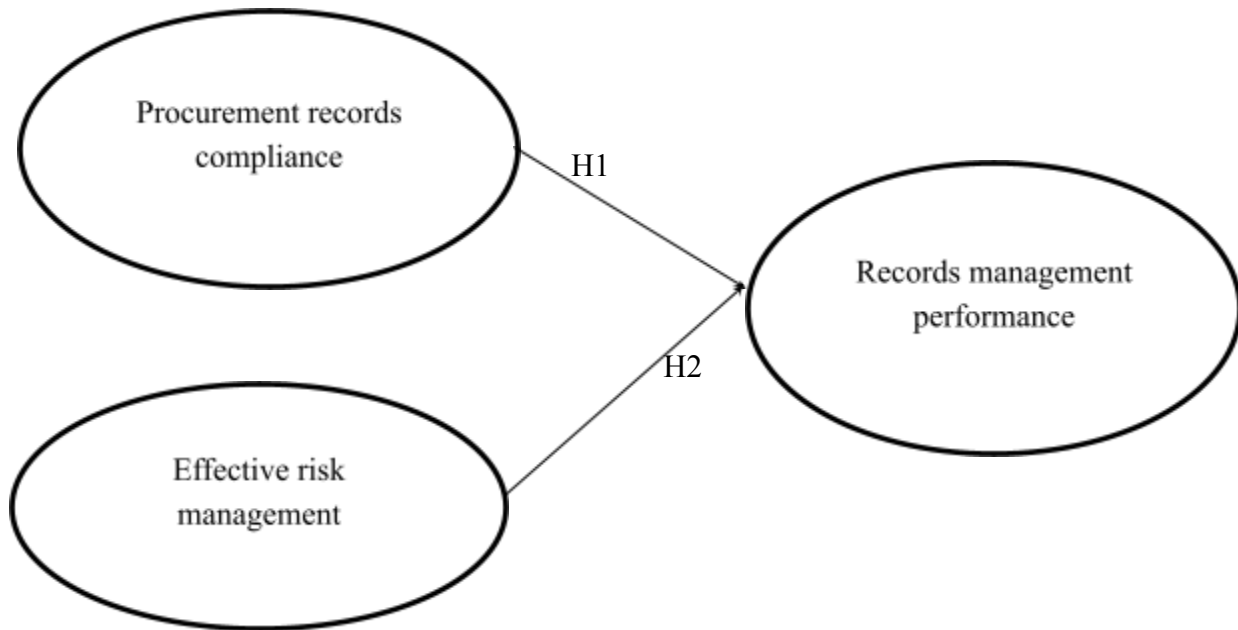
As indicated earlier, the supplier selection process in a supply chain is a complex decision-making problem. MAUT is a set of procedures to guide decision-making process that integrates multiple outcomes from a choice into a single number that represents the usefulness of that choice. The advantage that MAUT provides is by transforming multiple criteria which normally cannot be compared due to incompatible scales into value utility scales which can be compared and analysed.

The utility theory, as used in economics, is a modelling of the rational egotist based on the hypothesis that everyone maximizes expected utility in an economic situation. To start out from a hypothesis that all individuals in economic situations concentrate on their human greed and self-interest in any economic act, can as a consequence lead to individuals becoming as described by the hypothesis (and theory), a kind of materialization at the national and international level by the Thomas theorem: A situation will in its consequence become as defined by us. We can only hope that the Thomas theorem is not valid, because if it is, then we as economists will have created blind machines. The utility theory has also its origin in an altruistic hypothesis about the greatest possible happiness for the largest number of people. This collective

maxim of the utility theory is seen with, among others, Harsanyi (1985) and Smart (1973). But regardless of how altruistic the maxim is, it is still based on the idea that maximisation of social utility results from individuals promoting their own personal interests. If everyone (given maximum freedom) promotes their own personal interests, it will necessarily be the system of relations and persons with the most impact potential, who will succeed in having their utility maximised. In order to achieve maximum happiness for the maximum number of people without casualties in the human arena, utility theorists have to introduce a help principle about mutual help, in order to avoid total destruction of society. But, the point is that this help principle does not apply to the altruistic part of the utility theory exclusively. The maxim obviously solves a moral problem for the users of the utility theory, but the theory as such remains unaffected by help actions being introduced to aid users of the theory. It rarely helps a person holding a map in disagreement with the terrain, that map producers procure bulldozers to alter the terrain in order to suit the erroneous map. The question will be why the map is not changed? This cannot solely be attributed to psychological costs relative to map production. It is conceivable that the map producers are out of business if new maps must be drawn, and that is considerably worse. If the hypothesis of self-interest is only a partial truth, then there must also be a series of partial truths constituting human actions, and this could easily necessitate retraining of an entire profession, which in turn will initiate utility considerations aimed at salvaging the utility theory. One example used by Bunge (1989, pp. 236-7) on the social variety of the utility theory is as follows: Two patients die if one is not equipped with a new heart and the other one with a new lung. The organs can only be transplanted as a result of a healthy person being killed. The social utility theorist, if pursuing his theory consistently, will through calculations have reached the conclusion that depriving a healthy person of his life would be beneficial in a social perspective,

since the benefit of the two about to die would have doubled the total utility for society (if we solely regard the persons as a system). Thus, the doubling of happiness would have been the cumulative result of depriving the healthy person of his life. Quantification of human life will quickly lead up to a situation where human life has no real significance in the models of utility theorists, regardless of their being based on egotistical utility considerations or altruistic help hypotheses. The utility theory fails because of its lack of a moral code, but can be applied in all contexts and historical epochs. On the other hand there is a doctrine inherent in the utility theory. The theory is based on an opportunistic doctrine, i.e. what is useful (whatever it may be) is morally right. An opportunistic action maxim, regardless of its being based on the selfish motives of individuals or the greatest amount of happiness for the largest number of people, would, if being adopted as an ethical doctrine of society, be a model for the egotistical principle, and not a model for acting agents. It is a model for the social reality and not a model for the social reality reflected by the utility theory. In this way, the utility theory becomes a tool for any ideology advocating freedom, but must simultaneously revoke the same freedom in order to turn the freedom into reality. For users of the utility theory moral practice becomes a dilemma. On the one hand, one should act for the purpose of maximising self-interest, since this, according to the theory, is socially beneficial. On the other hand it is morally unacceptable to perpetrate actions detrimental to other human beings (at any rate in our Christian/humanistic tradition). The solution is not to make moral/ethical or ecological consequence assessments of one's personal behaviour. In this way moral consequences of the action rules in the utility theory will not be made perceptible. And if something is not made perceptible, it is possible to argue that it is improbable that the alleged consequences are linked to neither one's own behaviour or action rules emanating for the utility theory.

2.4 Conceptual framework



Source: Researcher's Own Construct, 2021

2.4.1 Procurement records compliance and records management performance

All public record with historical, administrative, legal, fiscal, informative, research and educational value must be deposited with the National Archives. A compliant records management system in any enterprise is necessary for the enterprise to manage all its records and information-related activities proactively and progressively (Mountain, 2005). Without such a system, there is disorder and inefficiency. Managers of organizations are likely to find themselves losing the battle against the rising tide of documentation, and the consequences are grave if records compliance issues are not addressed. Generally, one of the most important tasks that entrepreneurs face is how to manage the information of their businesses, much of which is captured as records. As businesses become more competitive, it becomes paramount that organizations follow best practices for records management. Organizations need to demonstrate

intentions to follow best practices consistently and accurately for effective management of records.

Various laws and government regulations specify that certain types of records need to be retained for a minimum period (Saffady, 2011). For instance, according to Kangave (2005), records required to be maintained by any business enterprise or person liable for tax should be retained for at least six years after the end of the period to which they relate. Besides compliance with the records retention schedule, other records management procedures and activities such as composition and structure, access, alteration, destruction and disposition of the record need be done in accordance to the governing records guidelines (Egbuji, 1999; Kyobe et al., 2009; Myler and Broadbent, 2006). McLeod (2012) indicates that regardless of the controversies surrounding open access of records, researchers and records managers should adhere to ethical consent processes as well as prevailing legal requirements when using other's data. Whether international, national, local or specific industry legislation, business enterprises need to comply. Many enterprises globally have also made adjustments to their policies and procedures to adhere to ISO 15489 (2001). If, for instance, an enterprise is involved in international trade, then it may also adhere to International Organization for Standardization (2015) 9000 guidelines. These guidelines specify how product development procedures are documented and how records are maintained (Read et al., 2002; Saffady, 2011). Based on this discussion, it was hypothesized that:

H1. There is a significant positive relationship between procurement records compliance and records management performance.

2.4.2 Risk management and records management performance

Literature suggests that risks associated with trustworthiness, reliability, protection, organizational image and costs associated with organizational records are linked to records management performance (Fritzke, 2008; Chinyemba and Ngulube, 2005; Stewart and Galt, 2011; Egbuji, 1999; Duranti, 1999). Similarly, Cumming and Findlay (2010) identifies major risks associated with records keeping as the lack of attention within the organizations and the absence of support from decision-makers with government. Egbuji (1999) identifies the risks associated with records as “loss of revenues, assets or business; loss of legal rights; exposure to losses and penalties in litigation or investigation; and violations of the law”, for which she suggests a comprehensive records management program to minimize business and legal risk.

Many risks of poor record-keeping are only revealed when losses emerge, in the form of “legal non-compliance, costly escalation, unnecessary exposure to liabilities” among other challenges (Egbuji, 1999). Records management scholars agree and have documented that effective management of organizational records minimizes the reputational, legal, regulatory, authenticity and confidentiality risks within the organization (Vednere, 2009; Chinyemba and Ngulube, 2005; Stewart and Galt, 2011). Thus, based on this discussion, it can be hypothesized that:

H2. There is a significant positive relationship between effective risk management and records management performance.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter describes the approach, techniques and methods that were used to select respondents. It specifically describes the study design, population of the study, sampling technique and sample size, data collection method, sources of data, validity and reliability consideration and ethical approach.

3.1 Research Design

The research design of a study refers to fundamental procedure that is used to gather information about the research issue with specific reference to the various sources from which data would be gathered for the research (Saunders et al., 2007). There are three main approaches for designing a social science research. Namely, exploratory, descriptive and explanatory research design. This study adopted descriptive research design. Based on the purpose for conducting the research, research can be classified into one of exploratory, descriptive or explanatory research (Saunders et al., 2007). An exploratory study is a valuable means of finding out ‘what is happening; to seek new insights; to ask questions and to assess phenomena in a new light (Saunders et al., 2007). Descriptive studies serve a variety of research objectives including providing descriptions of phenomena or characteristics associated with a subject population and discovery of associations among different variables (Cooper and Schindler, 2014). Studies that establish causal relationships between variables may be termed explanatory research (Zikmund et al., 2010). Causal research attempts to establish that when we do one thing, another thing will follow. There are some popular forms for a study to be adopted including case study, survey, experiments, ethnography, grounded theory and archival research. This study employed the survey method. The data collected was cross sectional, which means the author collected data at only one point in time. Zikmund et al. (2010) defined survey as a research technique in which a sample is interviewed in some form or the behavior of respondents is observed and described in some way. The survey method was chosen for this study because the researcher intends to assess the

procurement records compliance and effective risk management on records management performance.

3.2 Population of the study

Population refers to the entire mass of observations, which is the entire group from which a sample is to be formed (Singh, 2006). According to Cooper and Schindler (2014), the research population is best referred to as the “target population” which consists of all people, events, or records that contain the desired information the researcher needs to address the study’s objectives. The population of Kumasi Metropolis is about 3,490,000. Concerning the nature of the study the study’s population targeted the public procurement organizations that are operating within the Kumasi Metropolis of Ghana.

3.3 Sampling Technique and Sample Size

In order to answer the research questions, it is doubtful that researcher should be able to collect data from all cases. Thus, there is a need to select a sample. The entire set of cases from which researcher sample is drawn in called the population. Since, researchers neither have time nor the resources to analysis the entire population so they apply sampling technique to reduce the number of cases. Non probability sampling is often associated with case study research design and qualitative research. With regards to the latter, case studies tend to focus on small samples and are intended to examine a real life phenomenon, not to make statistical inferences in relation to the wider population (Yin, 2003). A sample of participants or cases does not need to be representative, or random, but a clear rationale is needed for the inclusion of some cases or individuals rather than others. Convenience sampling is selecting participants because they are often readily and easily available. Typically, convenience sampling tends to be a favored

sampling technique among students as it is inexpensive and an easy option compared to other sampling techniques (Ackoff, 1953). Convenience sampling often helps to overcome many of the limitations associated with research therefore this adopted convenience sampling technique in selecting the respondents' for the study. Upon the researcher's visit to organizations selected for the study, total questionnaires of 102 were administered to the procurement staffs that were available upon the researcher's visit answered the questionnaire therefore the total sample size obtained for the study was 102.

3.4 Research Approach

Research approach refers to the general orientation to the conduct of social science research. The strategy adopted can either be quantitative, qualitative or a mixture of both. Qualitative research is research that addresses business objectives through techniques that allow the researcher to provide elaborate interpretations of market phenomena without depending on numerical measurement (Zikmund et al., 2010). Saunders et al. (2007), view qualitative research as any research conducted in a natural setting and involves the process of building a complex and holistic picture of the phenomenon of interest. It is conducted when the research problem requires exploring concept and establishing relationships in raw and organizing these concept and relationships into a theoretical explanatory scheme. Quantitative research can be defined as business research that addresses research objectives through empirical assessments that involve numerical measurement and analysis approaches. This study adopted a purely quantitative approach. As stated in the beginning of the study, there exist a myriad of research on the study, allowing the researcher to develop numerical constructs to measure the variable reliably.

3.5 Data Collection Method

Data collection is the process of gathering and measuring information on variables of interest, in an established systematic fashion that enables one to answer stated research questions, test hypotheses, and evaluate outcomes. The data collection component of research is common to all fields of study including physical and social sciences, humanities, business, etc. While methods vary by discipline, the emphasis on ensuring accurate and honest collection remains the same. The goal for all data collection is to capture quality evidence that then translates to rich data analysis and allows the building of a convincing and credible answer to questions that have been posed. Regardless of the field of study or preference for defining data (quantitative, qualitative), accurate data collection is essential to maintaining the integrity of research. Both the selection of appropriate data collection instruments (existing, modified, or newly developed) and clearly delineated instructions for their correct use reduce the likelihood of errors occurring.

Data collection is one of the most important stages in conducting a research. You can have the best research design in the world but if you cannot collect the required data you will be not be able to complete your project. Data collection is a very demanding job which needs thorough planning, hard work, patience, perseverance and more to be able to complete the task successfully. Data collection starts with determining what kind of data required followed by the selection of a sample from a certain population. After that, you need to use a certain instrument to collect the data from the selected sample.

This study relied on quantitative data because the questionnaires were numerical in nature in which likert scale 1-5 were used and were mathematically computed.

3.6 Data Analysis

Data analysis is the ability to break down data and to clarify the nature of the component parts and the relationship between them (Saunders et al., 2007). The data obtained was edited, coded and analysed using SPSS version 26. An entirely quantitative approach was adopted in the data analysis. Both descriptive and inferential statistics were employed. Descriptive statistics was used to present the characteristics of the data. Regression techniques were used to test the influence of the independent variables on the dependent variables.

3.7 Validity and Reliability

Validity is the extent to which a test measures what we actually wish to measure while Reliability has to do with the accuracy and precision of a measurement procedure (Cooper and Schindler, 2012). To validate the results, appropriate reliability and validity tests of the measurement were taken. In addition to developing items based on a literature review, the questionnaires were pilot tested to determine the potential effectiveness of the questionnaires. The fieldworkers were trained on how to effectively administer questionnaires on a study of this sort. The internal consistency of all research constructs were tested with the Cronbach's alpha statistical technique.

3.8 Ethical Considerations

Ethical issues are present in every research work. A number of ethical issues were considered; some of which include the following; informed consent, anonymity and confidentiality and empathetic neutrality. Anonymity and confidentiality of the respondents and information

respectively was also taken into consideration, the researcher made sure that respondents did not write their names and or telephone numbers on the instrument. Also, since participation to research study must be voluntary and that researcher should not coerce respondents in participating in a research process (Neuman, 2007), consent was sought from management and employees of the assemblies.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF RESULTS

4.1 Introduction

This chapter covers the data presentation, analysis and discussion of results. The chapter begins with the respondents' background, validity and reliability tests, correlations among the constructs, descriptive statistics for the constructs, causal effect of the independent variables on the dependent variables, hypotheses testing and findings and discussion of the results.

Table 4.1 Respondents' Demographics

Profile	Categories	Frequency	Percentage
Gender	Male	47	46.1
	Female	55	53.9
	Total	102	100
Years worked in section	1 years	45	44.1
	2-3 years	14	13.7
	4-5 years	15	14.7
	6-7 years	8	7.9
	10 years and above	20	19.6
	Total	102	100
Organizational size in terms of employees	Less than 50	5	4.9
	Between 50 and 100	6	5.9
	Between 100 and 200	8	7.8
	Over 200	82	80.4
	Total	102	100
Organization years of operating	Less than 5 years	3	2.9
	Between 5-10 years	3	2.9
	Between 10-15 years	11	10.8

	Between 15-20 years	37	36.3
	More than 20 years	48	47.1
	Total	102	100
Age group	18-24 years	41	40.2
	25-31 years	16	15.7
	32-38 years	21	20.6
	39-45 years	15	14.7
	46-52years	3	2.9
	53-59 years	5	4.9
	Total	102	100
level of education	Diploma	19	18.6
	Degree	44	43.1
	Masters	23	22.5
	Doctorate	16	15.7
	Total	102	100
professional training	Accountancy	28	27.5
	Procurement	45	44.1
	Social Sciences	18	17.6
	Marketing	10	9.8
	Total	102	100
Professional qualification	CIPS	18	17.6
	ACCA ICSA	18	17.6
	CIMA	4	3.9
	CIPD	11	10.8
	None	49	48.0
	Total	102	100

Source: Field Survey, 2021

The table 4.1 presents the demographics of the respondents' and the issues considered were the respondents' gender, years worked in a section, organizational size in terms of employees,

organization years of operating, age group, highest level of education, professional training and professional qualification.

The table 4.1 clearly shows that 47 of the respondents were male representing 46.1% whilst 55 of the respondents were female representing 53.9%

Years the respondents have worked in a their departments, 45 of the respondents have worked in their department for about one 1 years representing 44.1%, 14 of the respondents have worked in a their departments for about 2-3 years representing 13.7%, 15 of the respondents have worked in a their departments for about 4-5 years representing 4.7%, 8 of the respondents have worked in a their departments for about 6-7 years representing 7.9% and 20 of the respondents have worked in a their departments for about 10 years and above representing 19.6%.

Concerning the organizational size in terms of employees, 5 of the respondents indicated that their organizational workforce is less than 50 representing 4.9%, 6 of the respondents indicated that their organizational workforce is between 50 and 100 representing 5.9%, 8 of the respondents indicate that their organizational workforce is between 100 and 200 representing 7.8% and 82 of the respondents indicated that their organizational workforce is over 200 representing 80.4%.

The organizations years of operating, 3 of the respondents indicated that their organizations have operated for less than 5 years representing 2.9%, 3 of the respondents indicated that their organizations have operated between 5-10 years representing 2.9%, 11 of the respondents indicated that their organizations have operated between 10-15 years representing 10.8%, 37 of the respondents indicated that their organizations have operated between 15-20 years representing 36.3% and 48 of the respondents indicated that their organizations have operated for more than 20 years representing 47.1%.

For the age group of the respondents, 41 of the respondents were between 18-24 years representing 40.2%, 16 of the respondents were between 25-31 years representing 15.7%, 21 of the respondents were between 32-38 years representing 20.6% 15 of the respondents were between 39-45 years representing 14.7%, 3 of the respondents were between 46-52years representing 2.9% and 5 of the respondents were between 53-59 years representing 4.9%.

The respondents' highest levels of education, 19 of the respondents were diploma graduate representing 18.6%, 44 of the respondents were first degree graduate representing 43.1%, 23 of the respondents were second degree graduate representing 22.5% and 16 of the respondents were doctorate graduate representing 15.7%.

The professional training received by the respondents, 28 of the respondents received accountancy training representing 27.5%, 45 of the respondents received procurement training representing 44.1%, 18 of the respondents received social sciences training representing 17.6% and 10 of the respondents received Marketing training representing 9.8%.

The professional qualification of the respondents, 18 of the respondents were CIPS professionals representing 17.6%, 18 of the respondents were ACCA ICSA professionals representing 17.6%, 4 of the respondents were CIMA professionals representing 3.9%, 11 of the respondents were CIPD professionals representing 10.8% and 49 of the respondents belong to none of the professional bodies representing 48.0%.

4.2 Validity and Reliability Tests

A coefficient reliability of 0.60 or higher indicated that the instrument used is reliable (Cronbach's 2004). The validity of the constructs, the researcher measured the responses using Kaiser-Meyer-Olkin. Kaiser (1974) proposes that values above 0.5 are acceptable and appropriate. If the values are less than 0.5, then there is the need to collect additional data or reconsider which variables to take in or not. The table 4.2 presents the validity and the reliability tests.

Table 4.2 Reliability and validity tests

Constructs	Number Items	Cronbach's Alpha	Chi-Square	KMO Sampling Adequacy	% of Variance
Governing Regulations	8	.834	276.180	.836	47.909
Enforcement and policy diffusion	8	.822	262.386	.716	45.114

Records authenticity	4	.768	110.776	.703	59.157
Confidentiality	4	.798	119.564	.791	62.678
Record value & category	4	.745	88.929	.752	57.207
Capture/Creation	5	.770	138.346	.789	54.345
Preservation & Storage	4	.792	129.165	.766	63.019
Accessibility	5	.812	186.319	.790	58.233
Retrieval	6	.815	189.336	.819	52.284
Disposition	5	.823	191.621	.753	58.796

Table 4.2.1 Factor Loadings

Governing Regulations	Enforcement and policy diffusion	Records authenticity	Confidentiality	Record value & category
.484	.638	.746	.717	.717
.568	.695	.776	.793	.700
.717	.793	.810	.839	.826
.691	.725	.743	.813	.775
.648	.496			
.816	.641			
.779	.673			
.770				

Table 4.2.2 Factor Loadings

Capture/Creation	Preservation & Storage	Accessibility	Retrieval	Disposition
.686	.811	.851	.687	.692
.629	.834	.785	.838	.846
.790	.839	.834	.692	.853
.839	.681	.655	.692	.747
.722		.669	.672	.678
			.745	

Source: Field Data, 2021

The table 4.2 shows that all the constructs coefficients reliabilities of Alpha Cronbanch's are above 0.60 therefore the items are highly reliable.

The validity of the constructs, the researcher measured the responses using Kaiser-Meyer-Olkin. Kaiser-Meyer-Olkin (1974) proposed that values above 0.5 are acceptable and appropriate and from the table 4.2 all the constructs Kaiser-Meyer-Olkin are above the 0.5 confirming that the items used to measure the construct are valid.

Also, the factor loadings of the items below 0.70 are to be rejected in the performing of the causal effect of the independent variables on the dependent variables.

DIS	Pearson Correlation	.619**	.583**	.671**	.696**	.610**	.610**	.575**	.765**	.715**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	

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

Table 4.4 Descriptive Statistics for Governing Regulations

	Min	Max	Mean	S.D
GR1. There are experienced and qualified people appointed to manage records in this organization	1	5	4.17	.917
GR2. There exists established record locations that meet the minimum standard for the maintenance and use of official records within the organization	1	5	4.07	1.003
GR3. There is a maintained list of all records, archives in the organization	1	5	4.16	.821
GR4. We follow approved records retention and disposal schedules when managing procurement records	1	5	4.18	.853
GR5. All records are created and kept using an appropriate registry system of filling, referencing and shelving	1	5	4.11	.799
GR6. All standard procurement forms are used in this organization's procurement process	1	5	4.20	.872
GR7. Procurement personnel are familiar with existing regulations (PPDA Act 2003, National Records & Archives	1	5	4.17	.861
GR8. There is sufficient training of procurement staff regarding records compliance requirements	1	5	4.19	.784

From the table 4.4, the mean=4.17 and standard deviation=.917 affirm respondents agreement that experienced and qualified people appointed to manage records in organization is good to ensure to Procurement records compliance. The mean=4.07 and standard deviation=1.003 affirm respondents agreement there is an established record locations that meet the minimum standard for the maintenance and use of official records within the organization. The mean= 4.16 and standard deviation=.821 affirm respondents agreement that there is a maintained list of all records, archives in the organization. The mean=4.18 and standard deviation=.853 affirm respondents agreement that they follow approved records retention and disposal schedules when managing procurement records. The mean=4.11 and standard deviation=.799 affirm respondents agreement that all records are created and kept using an appropriate registry system of filling, referencing and shelving. The mean=4.20 and standard deviation=.872 affirm respondents

agreement that all standard procurement forms are used in their organization's procurement process. The mean= 4.17and standard deviation=.861 affirm respondents agreement that their procurement personnel are familiar with existing regulations (PPDA Act 2003, National Records & Archives. The mean=4.19 and standard deviation=.784 affirm respondents agreement that there is sufficient training of procurement staff regarding records compliance requirements.

Table 4.5 Descriptive Statistics for Enforcement and policy diffusion

	Min	Max	Mean	S. D
EPD1. There are periodic records compliance reviews established to ensure adherence to records standards	1	5	4.08	.783
EPD2. From the past, there are people that have been convicted or fined for the violation of governing records guidelines	1	5	4.07	.919
EPD3. This organization has not at any one time been implicated by the National Records & Archives Agency, PPDA authority in their annual reports for non-records compliance	1	5	3.95	.963
EPD4. Where stipulated regulations are not followed, consequences of breach are evoked	1	5	4.15	.853
EPD5. The punishments available for the breach of record management regulations are sufficient	1	5	4.16	.891
EPD6. Following regulations governing records is important	2	5	4.35	.713
EPD7. The punishments available for breach of record management regulations are sufficient	1	5	4.22	.867
EPD8. My responsibilities in accordance to the existing records regulations are clear	1	5	4.31	.821

Form the table 4.5, the mean= 4.08and standard deviation=.783 indicate respondents agreement that there are periodic records compliance reviews established in their organizations to ensure adherence to records standards. The mean= 4.07and standard deviation=.919 indicate respondents agreement that from the past, there are people that have been convicted or fined for the violation of governing records guidelines. The mean= 3.95and standard deviation=.963 indicate respondents agreement that their organizations have not at any one time been implicated by the National Records and Archives Agency, PPDA authority in their annual reports for

non-records compliance. The mean= 4.15 and standard deviation=.853 indicate respondents agreement that where stipulated regulations are not followed, consequences of breach are evoked. The mean= 4.16and standard deviation=.891 indicate respondents agreement that the punishments available for the breach of record management regulations are sufficient. The mean=4.35 and standard deviation=.713 indicate respondents agreement that following regulations governing records is important. The mean= 4.22 and standard deviation=.867 indicate respondents agreement that the punishments available for breach of record management regulations are sufficient. The mean= 4.31and standard deviation=.821 indicate respondents agreement that their responsibilities in accordance to the existing records regulations are clear.

Table 4.6 Descriptive Statistics for Records authenticity

	Min	Max	Mean	S. D
RA1. Procurement Records falsifications are minimized and punishable where detected	1	5	4.24	.873
RA2. Errors, omissions and forgeries of information on procurement records can easily be detected within entity	1	5	4.28	.896
RA3. There are specific people responsible and accountable for procurement records in this organization	1	5	4.31	.797
RA4. There are mechanisms in place to ensure the Procurement records are guarded from any natural occurrences that could damage them	1	5	4.26	.856

The mean= 4.24 and standard deviation=.873 indicate respondents agreement that procurement records falsifications are minimized and punishable where detected. The mean=4.28 and standard deviation=.896 indicate respondents agreement that errors, omissions and forgeries of information on procurement records can easily be detected within entity. The mean= 4.31 and standard deviation=.797indicate respondents agreement that there are specific people responsible and accountable for procurement records in their organization. The mean= 4.26 and standard deviation=.856 indicate respondents agreement that there are mechanisms in place to ensure that the procurement records are guarded from any natural occurrences that could damage them.

Table 4.7 Descriptive Statistics for Confidentiality

	Min	Max	Mean	S. D

CON1. Procurement Records are keep with due secrecy in this organization	1	5	4.35	.741
CON2. Missing documents are a potential cause of crisis in this organization	2	5	4.08	.891
CON3. procurement records are secured in a specific location with controlled access to limited users	1	5	4.24	.737
CON4. Procurement records are sufficiently guarded through back up mechanisms	1	5	4.10	.843

The mean= 4.35 and standard deviation=.741 indicate respondents agreement that procurement records are keep with due secrecy in their organizations. The mean= 4.08 and standard deviation=.891 indicate respondents agreement that sometimes a missing documents can be a potential cause of crisis in their organizations. The mean=4.24 and standard deviation=.737 indicate respondents agreement that procurement records are secured in a specific location with controlled access to limited users. The mean= 4.10 and standard deviation=.843 indicate respondents agreement that procurement records are sufficiently guarded through back up mechanisms.

Descriptive Statistics for Record value and category

	Min	Max	Mean	S.D
RVC1. Procurement records are classified depending on their importance and sensitivity	1	5	4.22	.808
RVC2. Some procurement records are more crucial and as such more sensitive as compared to others	1	5	4.24	.802
RVC3. Records are secured and stored separately as “restricted,” “confidential,” “secret,” and “top secret”	2	5	4.28	.709
RVC4. There are security requirements for certain users ensured before they access and use some procurement records	1	5	4.26	.808

The mean= 4.22and standard deviation=.808 indicate respondents agreement that procurement records are classified depending on their importance and sensitivity. The mean= 4.24 and standard deviation=.802 indicate respondents agreement that some procurement records are more crucial and as such more sensitive as compared to others. The mean= 4.28 and standard deviation=.709 indicate respondents agreement that records are secured and stored separately as “restricted,” “confidential,” “secret,” and “top secret”. The mean= 4.26 and standard

deviation=.808 indicate respondents agreement that there are security requirements for certain users ensured before they access and use some procurement records.

Table 4.8 Descriptive Statistics Records for Capture/Creation

	Min	Max	Mean	S.D
Procurement records are representations and evidence of actual work done	1	5	4.13	.868
Acquisition of items can proceed even without the necessary documentation	1	5	3.82	1.195
Successful implementation of decisions and activities depends on proper creation of records	1	5	4.19	.825
When creating records we ensure that only required, authentic and reliable records are created	1	5	4.24	.818
There is a systematic way through which procurement records are created in this organization	1	5	4.26	.760

The mean= 4.13 and standard deviation=.868 indicate respondents agreement that procurement records are representations and evidence of actual work done.

The mean=3.82 and standard deviation=1.195 indicate respondents agreement that Acquisition of items can proceed even without the necessary documentation.

The mean=4.19 and standard deviation= .825 indicate respondents agreement that successful implementation of decisions and activities depends on proper creation of records

The mean= 4.24and standard deviation= indicate respondents agreement that when creating records we ensure that only required, authentic and reliable records are created

The mean= 4.26and standard deviation=.760 indicate respondents agreement that There is a systematic way through which procurement records are created in this organization

Table 4.9 Descriptive Statistics for Preservation and Storage

	Min	Max	Mean	S.D
There is enough storage room for procurement records within this entity	1	5	4.24	.826
Procurement records are all filed and shelved appropriately	2	5	4.45	.700

All Procurement records are kept in a central location within the entity	1	5	4.31	.797
Records are separated by priority and classified in archives	1	5	4.15	.921

The mean=4.24 and standard deviation=.826 indicate respondents agreement that there is enough storage room for procurement records within this entity. The mean=4.45 and standard deviation=.700 indicate respondents agreement that procurement records are all filed and shelved appropriately. The mean=4.31 and standard deviation=.797 indicate respondents agreement that all procurement records are kept in a central location within the entity. The mean=4.15 and standard deviation=.921 indicate respondents agreement that Records are separated by priority and classified in archives

Table 4.10 Descriptive Statistics for Accessibility

	Min	Max	Mean	S.D
ACC1. There is ease in accessing procurement records within the entity	1	5	4.21	.804
ACC2. Procuring and disposing records of are open to inspection by the Authority (PPDA)	2	5	4.25	.713
ACC3. All procurement records are filed under specific procurement reference numbers	1	5	4.30	.819
ACC4. The PDU is in charge of all procurement records in this organization	1	5	4.17	.928
ACC5. All authorized users are given due access to procurement records	2	5	4.29	.683

The mean= 4.21 and standard deviation= .804 indicate respondents agreement that There is ease in accessing procurement records within their entities. The mean= 4.25 and standard deviation=.713 indicate respondents agreement that procuring and disposing records of are open to inspection by the Authority (PPDA). The mean= 4.30 and standard deviation=.819 indicate respondents agreement that all procurement records are filed under specific procurement reference numbers. The mean= 4.17 and standard deviation=.928 indicate respondents agreement that The PDU is in charge of all procurement records in their organizations. The

mean= 4.29 and standard deviation=.683 indicate respondents agreement that All authorized users are given due access to procurement records.

Table 4.11 Descriptive Statistics for Retrieval

	Min	Max	Mean	S.D
RET1. There is ease and less time taken when retrieving procurement records	1	5	4.32	.761
RET2. There is a system and search criteria to facilitate efficient retrieval of records	1	5	4.30	.843
RET3. There is a proper authorization procedure followed in the retrieval and usage of records in this organization	1	5	4.18	.754
RET4. We have safety mechanisms to minimize the impact to the organization in case of loss of retrieved records	1	5	4.35	.685
RET5. Procurement records are coded, classified and registered to facilitate retrieval	1	5	4.27	.811
RET6. There are improvements put in place to achieve better retrieval of records	1	5	4.28	.709

The mean= 4.32 and standard deviation=.761 indicate respondents agreement that there is ease and less time taken when retrieving procurement records. The mean= 4.30 and standard deviation=.843 indicate respondents agreement that there is a system and search criteria to facilitate efficient retrieval of records. The mean= 4.18 and standard deviation=.754 indicate respondents agreement that there is a proper authorization procedure followed in the retrieval and usage of records in this organization. The mean= 4.35 and standard deviation=.685 indicate respondents agreement that they have safety mechanisms to minimize the impact to the organization in case of loss of retrieved records. The mean= 4.27 and standard deviation=.811 indicate respondents agreement that procurement records are coded, classified and registered to facilitate retrieval. The mean= 4.28 and standard deviation=.709 indicate respondents agreement that there are improvements put in place to achieve better retrieval of records.

Table 4.12 Descriptive Statistics for Disposition

	Min	Max	Mean	S.D
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DS1. Procurement records are disposed in consistence with the PPDA Act (2003) and the National Records & Archives Act (2001)	1	5	4.25	.780
DS2. There is a records disposal schedule that we adhere to in the organization	1	5	4.26	.820
DS3. Records schedules are regularly reviewed and updated to ensure records are still relevant and transferred if they are not	1	5	4.31	.797
DS4. All procurement records in this organization have a defined retention period after which they are disposed	1	5	4.28	.750
DS5. The implementation of an effective disposal programme enables proper functionality of the Entity	1	5	4.39	.748

The mean= 4.25 and standard deviation=.780 indicate respondents agreement that Procurement records are disposed in consistence with the PPDA Act (2003) and the National Records & Archives Act (2001). The mean= 4.26 and standard deviation=.820 indicate respondents agreement that there is a records disposal schedule that we adhere to in the organization. The mean= 4.31and standard deviation=.797 indicate respondents agreement that records schedules are regularly reviewed and updated to ensure records are still relevant and transferred if they are not. The mean=4.28 and standard deviation=.750 indicate respondents agreement that all procurement records in their organizations have a defined retention period after which they are disposed. The mean=4.39 and standard deviation=.748 indicate respondents agreement that the implementation of an effective disposal programme enables proper functionality of the entity.

Table 4.13 Causal effect of the variables

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.729 ^a	.531	.526	.35229

2	.825 ^a	.681	.678	.29039
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Table 4.8.1 ANOVA^a 8

Model	Sum of Squares	df	ANOVA ^a		
			Mean Square	F	Sig.
1	13.916	1	13.916	112.123	.000 ^b
2	17.854	1	17.854	211.731	.000 ^b

Table 4.8.2 Coefficients^a

Model	Unstandardized		Coefficients ^a		
	B	Std. Error	Standardized	t	Sig.
1	.712	.067	Beta .729	10.589	.000
2	.766	.053	.825	14.551	.000

The table depicts the causal effects of procurement records compliance and effective risk management on records management performance.

The R Square of .531 indicates a variation of 53.1% thus procurement records compliance the independent variable can overall affect the dependent variable records management performance of about 53.1%. The $\beta = .729$, $t = 10.589$ and $p < .000$ statistically indicate that procurement records compliance have a positive and significant effect on records management performance.

The influence of effective risk management on records management performance, the R Square of .681 indicates a variation of 68.1% thus effective risk management the independent variable can overall affect the dependent variable records management performance of about 68.1%. this shows that effective risk management is a good predictor of achieving records management performance. Statistically, the $\beta = .825$, $t = 14.551$ and $p < .000$ indicate that effective risk management has a positive and significant effect on records management performance.

Table 14 Hypotheses testing and findings

Hypothesis	Relationship	$\beta =$ value	t value	P<	Results
H1	PRC- -> RMP	.729	10.589	.000	Supported
H2	ERM- -> RMP	.825	14.551	.000	Supported

4.3 Discussion of Results

The study examined the effect of procurement records compliance on Records management performance and the findings of the study established that procurement records compliance have a positive and significant effect on Records management performance. A compliant records management system in any enterprise is necessary for the enterprise to manage all its records and information-related activities proactively and progressively (Mountain, 2005). Without such a system, there is disorder and inefficiency. Managers of organizations are likely to find themselves losing the battle against the rising tide of documentation, and the consequences are grave if records compliance issues are not addressed. Generally, one of the most important tasks that entrepreneurs face is how to manage the information of their businesses, much of which is captured as records. As businesses become more competitive, it becomes paramount that organizations follow best practices for records management. Organizations need to demonstrate intentions to follow best practices consistently and accurately for effective management of records.

Various laws and government regulations specify that certain types of records need to be retained for a minimum period (Saffady, 2011). For instance, according to Kangave (2005), records required to be maintained by any business enterprise or person liable for tax should be retained for at least six years after the end of the period to which they relate. Besides compliance with the records retention schedule, other records management procedures and activities such as composition and structure, access, alteration, destruction and disposition of the record need be done in accordance to the governing records guidelines (Egbuji, 1999; Kyobe et al., 2009; Myler and Broadbent, 2006). McLeod (2012) indicates that regardless of the controversies surrounding open access of records, researchers and records managers should adhere to ethical consent processes as well as prevailing legal requirements when using other's data. Whether international, national, local or specific industry legislation, business enterprises need to comply. Many enterprises globally have also made adjustments to their policies and procedures to adhere to ISO 15489 (2001). If, for instance, an enterprise is involved in international trade, then it may also adhere to International Organization for Standardization (2015) 9000 guidelines.

The influence of effective risk management on records management performance and the findings of the study indicated that effective risk management has a positive and significant

effect on records management performance. Literature suggests that risks associated with trustworthiness, reliability, protection, organizational image and costs associated with organizational records are linked to records management performance (Fritzke, 2008; Chinyemba and Ngulube, 2005; Stewart and Galt, 2011; Egbuji, 1999; Duranti, 1999). Similarly, Cumming and Findlay (2010) identifies major risks associated with records keeping as the lack of attention within the organizations and the absence of support from decision-makers with government. Egbuji (1999) identifies the risks associated with records as “loss of revenues, assets or business; loss of legal rights; exposure to losses and penalties in litigation or investigation; and violations of the law”, for which she suggests a comprehensive records management program to minimize business and legal risk.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the summary of findings, conclusions, managerial implications, recommendations and suggestions for future study.

5.1 Summary of findings

The study examined the causal effects of procurement records compliance and effective risk management on records management performance.

The effect of procurement records compliance on records management performance, the findings of the study indicated that a variation of 53.1%. Thus procurement records compliance the independent variable can overall affect the dependent variable records management performance of about 53.1%. The study further indicated that procurement records compliance have a positive and significant effect on records management performance.

The influence of effective risk management on records management performance, the findings of the study indicates a variation of 68.1% thus effective risk management the independent variable can overall affect the dependent variable records management performance of about 68.1%. This shows that effective risk management is a good predictor of achieving records management performance. The study further indicated that effective risk management has a positive and significant effect on records management performance.

The study further determined governing regulations, enforcement and policy diffusion, records authenticity, confidentiality, record value and category, records for capture/creation, preservation and storage, accessibility, retrieval and disposition. The findings of the study indicated that the organizations for the study ensuring governing regulations, enforcement and policy diffusion, records authenticity, confidentiality, record value and category, records for capture/creation, preservation and storage, accessibility, retrieval and disposition.

5.2 Conclusions

The effect of procurement records compliance on records management performance, the findings of the study indicated that procurement records compliance the independent variable can overall affect the dependent variable records management performance of about 53.1%. The study

further indicated that procurement records compliance have a positive and significant effect on records management performance. This study therefore concluded that procurement records compliance have a positive and significant effect on records management performance.

The influence of effective risk management on records management performance, the findings of the study indicated that effective risk management the independent variable can overall affect the dependent variable records management performance of about 68.1%. The study further indicated that effective risk management has a positive and significant effect on records management performance. This study therefore concluded that effective risk management has a positive and significant effect on records management performance.

The findings of the study concluded that the organizations for the study are ensuring governing regulations, enforcement and policy diffusion, records authenticity, confidentiality, record value and category, records for capture/creation, preservation and storage, accessibility, retrieval and disposition.

5.3 Managerial Implications

Management in organizations can handle Procurement Records Compliance when they ensure that “there are experienced and qualified people appointed to manage records in their organizations, there is an established record locations that meet the minimum standard for the maintenance and use of official records within the organization and there is a maintained list of all records, archives in the organization.

Also, management of organizations should ensure that they follow approved records retention and disposal schedules when managing procurement records, all records are created and kept using an appropriate registry system of filing, referencing and shelving, All standard procurement forms are used in this organization’s procurement process, . Procurement personnel are familiar with existing regulations (PPDA Act 2003, National Records & Archives and there is sufficient training of procurement staff regarding records compliance requirements.

Enforcement and policy diffusion is a good indicator of achieving of procurement records compliance and this enforcement and policy diffusion can be well achieved in organizations

when management of organizations ensure that there are periodic records compliance reviews and are well established to ensure adherence to records standards.

Management should also ensure that where stipulated regulations are not followed, consequences of breach are evoked, punishments available for the breach of record management regulations are sufficient and punishments available for breach of record management regulations are sufficient to deter people engaging in an illegal act.

5.4 Recommendations

Systems in place to check records falsifications

An Effective Risk Management Procurement Records falsifications minimization is extremely important to achieve risk management. This can be effectively managed when organizations ensure that there good systems in place to check records falsifications. Where staff are aware that there sophisticated systems in place to authenticate their activities, they will not engage in any procurement records falsification but in a situation that people are aware that they can maneuver their way out, all sorts of illicit acts will be committed. It is therefore very important for organizations to have the right systems to check and authenticate records falsifications.

Punishable where detected

People that are engage in all sorts of illicit acts should be brought to books and punished. The naming and shaming is also a key to push people to do the right thing but where people are not punished they will continue to indulge in all dubious deals. In a situation that people detected of engaging in illegal activities or acts are punished, others will not even try to engage in an illicit act that will come with a punishment therefore it is important for the institutional bodies to issue punishment to people will engage in an illegal act.

Bid Data Management capability building

Organizations should no longer rely on the traditional means of storing their procurement records but rather make good use of technology to be able to manage big data and also build their staff to be able to handle big data. Organizations that are relying on traditional methods will find it

difficult to achieve good storage room for procurement records therefore it is important for organizations to help build their staff to handle and manage their information and data effectively and efficiently.

Accessibility procurement records

Accessibility of procurement records is very important to achieve records management performance. Lack of accessibility of procurement records in an organizational will hinder records management performance. Therefore, organizations seeking to achieve good records management performance should endeavor to there is ease in accessing procurement records within the entity. This is because lack of ease in accessing procurement records within the entity will have a negative impact on records management performance.

5.5 Suggestion for future Study

Future studies can look at the moderating role of electronic procurement on the relationship between procurement records compliance and firm financial performance.

Also, a future study can consider the moderating role of electronic procurement on the relationship between effective risk management and records management performance.

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APPENDIX

QUESTIONNAIRE A RESEARCH SURVEY ON PROCUREMENT RECORDS COMPLIANCE, EFFECTIVE RISK MANAGEMENT AND RECORDS MANAGEMENT PERFORMANCE

Dear respondent Kindly spare some of your valuable time and respond to the following questions/statements as genuinely as possible. The information provided is purely for research purpose and will be treated with utmost confidentiality.

PART A: BACKGROUND INFORMATION

Gender: Male () Female ()

How long have you worked in this section/department? 0-1 years () 2-3 years () 4-5 years () 6-7 years () 10 years and above ()

Size of your organization in terms of employees (how many employees) Less than 50 () Between 50 and 100 () Between 100 and 200 () Over 200 ()

How long has your organization been operating? Less than 5 years () Between 5-10 years () Between 10-15 years () Between 15-20 years () More than 20 years ()

What is your age group? 18-24 years () 25-31 years () 32-38 years () 39-45 years () 46-52years () 53-59 years ()

What is your level of education? Diploma () Degree () Masters () Doctorate ()

What is your professional training? Accountancy () Procurement () Social Sciences () Marketing ()

Which Professional qualification do you hold? CIPS () ACCA ICSA () CIMA () CIPD () None ()

PART B:

Respond by indicating (a tick) the extent to which you agree or disagree to Procurement Records Compliance, using the scale below;

1= strongly disagree 2 =disagree 3= neutral 4 =agree 5 =strongly agree

Governing Regulations	1	2	3	4	5
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GR1. There are experienced and qualified people appointed to manage records in this organization					
GR2. There exists established record locations that meet the minimum standard for the maintenance and use of official records within the organization					
GR3. There is a maintained list of all records, archives in the organization					
GR4. We follow approved records retention and disposal schedules when managing procurement records					
GR5. All records are created and kept using an appropriate registry system of filling, referencing and shelving					
GR6. All standard procurement forms are used in this organization's procurement process					
GR7. Procurement personnel are familiar with existing regulations (PPDA Act 2003, National Records & Archives					
GR8. There is sufficient training of procurement staff regarding records compliance requirements					
Enforcement and policy diffusion					
EPD1. There are periodic records compliance reviews established to ensure adherence to records standards					
EPD2. From the past, there are people that have been convicted or fined for the violation of governing records guidelines					
EPD3. This organization has not at any one time been implicated by the National Records & Archives Agency, PPDA authority in their annual reports for non-records compliance					
EPD4. Where stipulated regulations are not followed, consequences of breach are evoked					
EPD5. The punishments available for the breach of record management regulations are sufficient					
EPD6. Following regulations governing records is important					
EPD7. The punishments available for breach of record management regulations are sufficient					
EPD8. My responsibilities in accordance to the existing records regulations are clear					

(Tumuhairwe and Ahimbisibwe, 2015)

PART C: Effective Risk Management

Respond by indicating (a tick) the extent to which you agree or disagree to Procurement Records Compliance, using the scale below;

1= strongly disagree 2 =disagree 3= neutral 4 =agree 5 =strongly agree

Records authenticity	1	2	3	4	5
Procurement Records falsifications are minimized and punishable where detected					
Errors, omissions and forgeries of information on procurement records can easily be detected within entity					
There are specific people responsible and accountable for procurement records in this organization					
There are mechanisms in place to ensure the Procurement records are guarded from any natural occurrences that could damage them					
Confidentiality					
Procurement Records are keep with due secrecy in this organization					
Missing documents are a potential cause of crisis in this organization					
procurement records are secured in a specific location with controlled access to limited users					
Procurement records are sufficiently guarded through back up mechanisms					
Record value & category					
Procurement records are classified depending on their importance and sensitivity					
Some procurement records are more crucial and as such more sensitive as compared to others					
Records are secured and stored separately as “restricted,” “confidential,” “secret,” and “top secret”					
There are security requirements for certain users ensured before they access and use some procurement records					

(Tumuhairwe and Ahimbisibwe, 2015)

PART D: Records Management Performance

Capture/Creation	1	2	3	4	5
Procurement records are representations and evidence of actual work done					
Acquisition of items can proceed even without the necessary documentation					
Successful implementation of decisions and activities depends on proper creation of records					
When creating records we ensure that only required, authentic and reliable records are created					
There is a systematic way through which procurement records are created in this organization					

Preservation & Storage					
There is enough storage room for procurement records within this entity					
Procurement records are all filed and shelved appropriately					
All Procurement records are kept in a central location within the entity					
Records are separated by priority and classified in archives					
Accessibility					
There is ease in accessing procurement records within the entity					
Procuring and disposing records of are open to inspection by the Authority (PPDA)					
All procurement records are filed under specific procurement reference numbers					
The PDU is in charge of all procurement records in this organization					
All authorized users are given due access to procurement records					
Retrieval					
There is ease and less time taken when retrieving procurement records					
There is a system and search criteria to facilitate efficient retrieval of records					
There is a proper authorization procedure followed in the retrieval and usage of records in this organization					
We have safety mechanisms to minimize the impact to the organization in case of loss of retrieved records					
Procurement records are coded, classified and registered to facilitate retrieval					
There are improvements put in place to achieve better retrieval of records					
Disposition					
Procurement records are disposed in consistence with the PPDA Act (2003) and the National Records & Archives Act (2001)					
There is a records disposal schedule that we adhere to in the organization					
Records schedules are regularly reviewed and updated to ensure records are still relevant and transferred if they are not					
All procurement records in this organization have a defined retention period after which they are disposed					
The implementation of an effective disposal programme enables proper functionality of the Entity					

(Tumuhairwe and Ahimbisibwe, 2015)