

# RELATIONSHIP OF PROCUREMENT PROCEDURES AND SERVICE QUALITY DELIVERY OF PUBLIC INSTITUTIONS: A CASE OF RWANDA ENVIRONMENT MANAGEMENT AUTHORITY (REMA)

<sup>1</sup>MURWANASHYAKA JEAN BAPTISTE, <sup>2</sup>Dr. MBONIMANA GAMARIEL

<sup>1</sup>Student at University of Kigali

<sup>2</sup>Senior Lecturer at University of Kigali

---

**Abstract:** The general objective of the research was to analyze the relationship of procurement procedures and service quality delivery in public institutions. The specific objectives were to assess the relationship between procurement policies and service quality delivery, to analyze the relationship between procurement planning procedures and service quality delivery, to establish the relationship between buyer/supplier procedures relationship and service quality delivery, to analyze the relationship between monitoring and evaluation and service quality delivery. The research was conducted in one of the public institution which is REMA located at Gasabo District, Kakiru Sector. The research used the data from 2016 up to 2019. This research increased the knowledge of the researcher in the field of procurement especially in public procurement. Based on the literature to be reviewed in this research the researcher got more understanding on quality service delivery in public institutions. Through the recommendations provided by researcher; research benefited the administration of REMA by showing how to make an effective procurement procedures which affect the service quality delivery of the institution. The total population for this study was 81 persons; these are employees of Rwanda Environment Management Authority; Since the population of this research was composed with a small number of people there was no need to apply a formula to calculate the sample size of this research. Therefore, the researcher used the total population as a sample size of this research thus the sample size of this research is 81 employees in departments with the information relate to procurement. Raw data was transformed into meaningful interpreted report using different techniques. In order to get quality information, there is generally need for standard checking so that the researcher could end up with realistic data, which clearly reflect the depicted situation. Thus, stand checking was done through editing, coding, and tabulation. The study tried to present the findings of assessing the expectations and perceptions of procurement practices and service quality delivery in public institutions context in Rwanda. The assessment of service quality expectations and perceptions investigated in this study has proved to be reliable in REMA though a remarkable number of respondents remained neutral in terms of procurement practices in REMA and some disagreed with the statements related to service quality delivery. The research revealed that procurement policies, procurement planning, buyer/supplier relationship and monitoring and evaluation affect the service quality delivery in Rwanda Environment Management Authority ; this indicated by the fact that there was big number of agreement with the statements related to the procurement practices and service quality delivery in REMA. Thus; the researcher concluded that procurement practices affect service quality delivery in REMA. The researcher recommends REMA to put in place rigorous measures to ensure that procurement practices are based on carefully crafted plans that take into consideration the regulations of the procurement and disposal Act. The management of REMA should eliminate all elements of corruption in procurement practices and promote integrity in the procurement process. This will in turn lead to improvement service delivery. Effective coaching in understanding procurement practices and service delivery should continuously be organized to refresh REMA staff.

**Keywords:** service quality delivery, procurement procedures, REMA staff, buyer/supplier relationship.

---

## **1. INTRODUCTION**

### **Background of the study**

Around the world public sector organizations are experiencing an unprecedented pace of change.

As a result, they are rapidly re-evaluating their operating models and market strategies not just to withstand these market forces, but capitalize on them. Clearly, Procurement has a significant role to play in helping the public sector achieve their objectives and prepare for the uncertainty ahead.

In part, this will require procurement to focus on driving costs out of the cost base. But the opportunity also exists for the function to add value more strategic way (Labaree, 2013).

In view of Angel (2017) the public procurement, as a major part of the economy and public spending, can be regarded as an indicator of government efficiency. Global crises require a renewed focus on efficient public procurement, based on integrity, to ensure requisite delivery of public services, and sustain the trust of the electorate in their government. Hence, governments are increasingly acknowledging the role of public procurement in improving public sector productivity through cost saving initiatives and applying the principles of economies of scale. In addition, tapping into the potential of procurement is seen as a strategic policy lever towards achieving important socio-economic and environmental objectives.

Governments around the world are constantly buying goods and services from the private sector, from small everyday expenses to large infrastructure projects. Keeping the procurement process simple and cost efficient is a major challenge that every government faces. Despite best efforts, the public procurement process is often lengthy, complex, and costly. To address the problem, many governments around the world have implemented digitized processes to make procurement easier, faster, and more transparent, and to reduce opportunities for corruption.

Rwanda was ranked 51th in Transparency International's 2019 Corruption Perception Index, higher than every other African nation except for Botswana, Cape Verde, the Seychelles, and Mauritius (Transparency International 2019). Bid manipulation in Rwanda is very low compared to other Sub-Saharan African countries, and the government has zero tolerance for corruption," said Mulugeta Dinka, World Bank procurement specialist in Rwanda. The government hoped that the introduction of an e-procurement system could make the procurement process more efficient and transparent, promote competition among bidders, and generate cost savings. If the country could successfully implement a fully functioning e-procurement system, it would be the first country in Africa to do so.

As of December 2017, nearly 3,500 suppliers had registered on the e-procurement website, nearly 2,000 tenders had been advertised on the site, and 685 contracts had been signed. Tenders received four bids each, on average. As the system had only been fully operational for six months, it was too early to tell if it had delivered the improved efficiency the government had envisioned. In theory, the system should have created time and cost savings for both government officials and contractors, as the single online portal provided all the documents and information required, eliminating the need for in-person visits and printing costs. The government also reported "increased authenticity of procurement documents," as document forgery by bidders had been a major problem in the past.

However, in Rwanda there are disconnects between supply and demand of government agent. Principals and government agents have shown little interest in working with Rwanda Public Procurement Authority (RPPA). The evidence has pointed to limitations in the capacities of entities that especially in delivering service to the public where there is untimely of delivering service and inability to meet the public expectations.

Reforms in the public sector aimed at improving service delivery have received considerable focus during the last decade. Global trends such as rising customer expectations, budgetary constraints, global competition for investment, public sector reform programs and changing demographics have transformed the environment in which the public sector operates. This, in turn, has broken down old constraints and created new opportunities.

### **Problem statement**

In developing countries, public procurement is increasingly recognized as essential in service delivery (Bisangabasaiji, 2019), and it accounts for a high proportion of total expenditure. By understanding the steps involved with procurement, it is possible to get better understanding of real cost involved with attaining any goods and services (Bailey, 2014). The

importance of public organizations as entity designed to serve the public, along with the imperative for accountability, makes studying the problem associated with the public sector essential (Trionfetti, 2018).

Quality Service Delivery to citizens is one of the key priorities of the Government of Rwanda in the framework of the decentralization journey embarked on since 2000. The Service sector has a significant contribution to national development, and hence to the achievement of Rwanda's ambition to become a service led economy and a middle income country in 2020. The analysis of the contribution of various sectors of the economy to GDP growth in 2016 shows that, the service sector accounts for 48% of GDP (2,902 billions) and is expected to grow to over 70% by 2020 (NISR report, 2019).

However, as it is indicated by the Rwanda Governance Scorecard and the Citizen Report Card, the quality of service delivery in the country is still rated low by the citizens where in 2015 the rate was 71.1%, 67.7% in 2016, and 70.9% in 2017 (RGB, 2018). In order to bridge the gap between the current status and the target of 90% of citizens' satisfaction with service delivery by 2024, the Government of Rwanda came up with different initiatives to guide service delivery improvements.

In fact, issue of service delivery is very much evolving and requires adequate policy, planning and implementation through effective and efficiency policy and implementation procurement policies.

It is in this line that this research sought to analyze the procurement procedures and service quality delivery of public institutions in Rwanda.

### **Purpose of the study**

The purpose of this research was to analyse the procurement procedures and service quality delivery in Rwanda Environment Management Authority (REMA). Suppliers as important stakeholders of the institution play an important role in production operations of the organization, therefore it is imperative to investigate how the procurement procedures and suppliers' relationship with institution affect the quality service delivery of that institution.

### **Specific objectives**

The specific objectives were :

- To assess the relationship between procurement policies and service quality delivery,
- To analyze the relationship between procurement planning procedures and service quality delivery,
- To establish the relationship between buyer/supplier procedures relationship and service quality delivery,
- To analyze the relationship between monitoring and evaluation and service quality delivery.

## **2. LITERATURE REVIEW**

### **Conceptual review**

A conceptual framework is important to a researcher because it helps in limiting the scope of data relevant to the study by focusing on specific variables and viewpoint. As defined by Cherry (2015) concept as a fixed principle that has been developed to elucidate some characteristic of the natural world. A conceptual framework should reveal an understanding of concepts that are relevant to the research topic. The concepts reviewed for this study was based on the relevant theories that explain procurement policies, procurement planning, buyer/supplier relationship, monitoring and evaluation and quality service delivery.

### **Procurement policy**

A review of selected public procurement research reveals a tendency to treat the field in a way that distances it from "policy." Based on the view of Bolton (2006), public procurement is considered as an instrument, mechanism, tool or lever for promoting what they label as policies such as industrial and economic development and assistance to historically disadvantaged groups. From the systems model's perspective, however, such policies could more precisely be labeled desired results (either outputs or impacts), which governments attempt to achieve through specific procurement policies.

Knight (2007) provide useful case descriptions and make brief mention of supply policy, but again, their attention is on supply policy as a lever for government reform. That is, they emphasize the desired result (reform) rather than the specifics of supply policy. Others (e.g., Schooner & Whiteman, 2017) use policies when referring to principles such as transparency, probity, competition, and value for money. Again, the systems perspective would classify these principles as desired results (outputs or impacts) to be achieved through procurement policies. Such treatment of public procurement deflects attention from its policy aspect that determines the extent to which it contributes to desired outcomes. Consequently, we find that very little attention has been devoted to the study of public procurement policy.

To the extent that the public procurement literature does address policy, it seems to center either on structural policies or on allocative policies, but not both. The lack of attention to both types is notable, since achievement of the principles and other outcomes mentioned above are clearly functions both of structural and of allocative policies. Examples of discussions that focus on structural policies include those in the areas of domestic sourcing (Arrowsmith, 2013), use of purchase cards (Schooner & Whiteman, 2017).

To summarize, scholars view public procurement mainly as an instrument to further various goals, and they focus on either its structural or its allocative policies. Our review of the policy sciences literature, however, indicates that any study purporting to examine the whole of public procurement policy must necessarily treat it explicitly as policy, and it must account for both policy types.

### **Procurement planning procedures**

Procurement planning is a major issue in the practice of procurement yet little emphasis is placed on planning in most government financed projects, hence lack of planning has characterized most procurement entities (World Bank, 2014). Procurement planning is very relevant for the attainment of procurement major goal of value for money, however much attention has not been given to it in most developing countries like Ghana (World Bank, 2014). In Tanzania, it is reported that procurement budgeting is given less attention and also there is no definite procurement planning for most government projects (World Bank, 2015).

There are two forms of procurement, private and public procurement. The difference between the two is that public procurement is undertaken within stringent legislative regulations and requirements whereas private procurement is not (Tan, 2013). The reason for the stringent regulations in public procurement is to ensure that state funds are spent very judiciously and economically; suppliers are awarded with contracts on very fair grounds; avoiding any form of fraudulent procedures by the buyers and/or suppliers; ensuring transparency and ultimately achieving value for money for the use of state resources (Tan, 2013). Aside the stringent regulations associated with public procurement it is also a function that runs within a political system (Odhiambo and Kamau, 2015).

Tan (2013) categorizes the public procurement process into six phases, namely; (a) procurement planning (b) solicitation planning (c) solicitation, (d) source selection (e) contract administration and (f) contract closeout. These processes when followed serve as a ground for an effective and economical manner by which acquisitions can be made (Tan, 2013).

Procurement Planning is an extraneous process that does not only involves the needs of the organization that guarantees what to be procured by an organization, how best to meet these organizational needs, the services needed by the organization, the scope of the procurement and therefore, procurement of the goods, the strategies to be employed, the time frame to accomplish the procurement, but also the accountability criterion, (Ezeh, 2012). It should be noted that needs assessment, is not only a rigorous but also systemic process for identifying and addressing the needs, which are therefore the ultimate gaps between current situations and desired situations. This is therefore the most important issue in the procurement processes because it acts as conveyor belt to an effective mechanism to identify the most appropriate measures by evidently pinpointing the challenge to make certain that fixed assets (preceding Budget appropriations), are thus not only channeled towards developing but also executing a practicable and relevant resolution for known programs.

It is important to note that when we realize and identify our needs then all this will enable us to initiate the procurement process, (PPOA, 2009). All these processes are informed by the intervention status, the plan of the project, the schedules of the production, the working plans, and the budget required for all these operations, and lastly, the procurement plan. This will guarantee the market survey to ascertain the prices of the products that are of course supposed to be procured, and to the extension, to establish the new products in the market, and ultimately, latest supply sources, rivalry nature and surroundings facets that can dictate the market supply.

### **Theoretical review**

A theoretical framework is important to a researcher because it helps in limiting the scope of data relevant to the study by focusing on specific variables and viewpoint. Cherry (2015) defines a theory as a fixed principle that has been developed to elucidate some characteristic of the natural world. A theoretical framework should reveal an understanding of theories and concepts that are relevant to the research topic (Labaree, 2013). The theoretical review for this study was based on the relevant theories that explain quality service delivery in public institution such as resource based theory, public Choice Theory, agency Theory and the theory of Work Adjustment (TWA).

### **Principal-Agency Theory**

An agency relationship is “a contract under which one or more persons (principals) engages another person (the agent) to perform some service on their behalf which involves delegating some decision making authority to the agent” (Jensen and Meckling, 1976, p. 306). Caers *et al.* (2006) described the assumption of principal-agent relationships as one that will always be characterized with conflict between the principals’ interests and that of the agent; and the agent is interested in pursuing his or her own goals.

Agency relations are all contractual arrangements, for instance between an employer and employee or the state and the governed, lawyer and the client, buyer and supplier and others. (Eisenhardt, 1989). This study focuses on the agency relationship which arises between procurement entities and elected representatives of the government. The public through the elected members of parliament are the principals on behalf of citizens, whereas the Metropolitan Municipal District Assemblies officials (heads of procurement entities, procurement officers, planning officers, engineers and heads of departments) are the agents.

### **Information Asymmetry**

The agency theory functions on the assumption that the principal and agent do not have the same amount of information, as a result the agent is in the position to take decisions to his advantage, and many times it is to the disadvantage of the principal (McCue and Prier, 2008). Principal-agent relationships are mostly typified with uncertainty not only in the level of an agent’s skills, knowledge and abilities but also how the agent achieves his required output, thus whether he acts in the principals’ interest or not (McCue and Prier, 2008). Information asymmetry therefore describes the inability of the principal to properly measure the extent to which the agent makes decisions that coincide with the principal’s best interest (McCue and Prier, 2008). This relates to the situation where procurement officials are in the position of being knowledgeable than the government (or the electorates) who put them in those positions and as such they act in their own interest

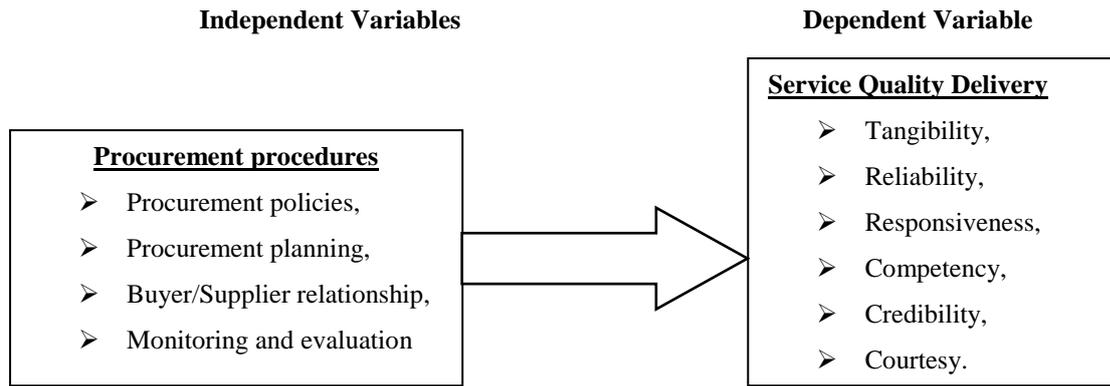
### **Agency Costs**

Agency costs refers to “the sum of the costs of structuring, bonding, and monitoring contracts between agents” (Jensen, 2016, p. 21). Agency relationships come with both monitoring and bonding costs for both the principal and the agent this can be both monetary and non-monetary (Jensen and Meckling, 1979). There is some divergence between the principals’ and the agent’s decisions (Jensen and Meckling, 1979). To limit or curb this divergence from the principals’ interest his interest, the principal makes provision incentives for the agent or putting in monitoring systems thereby incurring costs in an attempt to limit the agents’ activities (Jensen and Meckling, 1979). In other cases, the agent will incur bonding cost in order to guarantee the principal that he will take actions or make decisions that will not be at the detriment of the principals’ interest (Jensen and Meckling, 1979).

To sum up agency theory is an appropriate method for modeling public procurement because it helps to identify the various incentives of the stakeholders, monitoring systems that can be put in to check output and the bonding cost that can be put in place to ensure the agent acts in the best interest of the principal. This will go a long way to ensure that effectiveness, efficiency and transparency and accountability are attained.

### **Conceptual framework**

Conceptual framework provides structure and content for the whole study (Vaughan, 2008). Kombo and Tromp (2009), describe a concept as an abstract or broad idea inferred or resulting from definite instances. The independent variables of this study are procurement policies, procurement planning procedures , buyer/supplier relationship procedures and monitoring and evaluation and the dependent variable is service quality delivery as shown in figure 1.



Source: Researcher compilation, 2020

**Figure 1: Procurement procedures and service quality delivery**

The conceptual framework indicated the variables of the research as well as its sub variable. The independent variable which is procurement procedures is composed by procurement policies, procurement planning, buyer/supplier relationship and monitoring and evaluation while the dependent variable is composed with the service quality delivery dimensions which are tangibility, reliability, responsiveness, competency, credibility and courtesy.

### 3. RESEARCH METHODOLOGY

#### Research Design

Descriptive survey was used in this study to collect information. A descriptive survey is a process of collecting data from the members of a population in order to determine the current status of the subject under study with respect to one or more variables (Mugenda and Mugenda, 2003). This is because it enables collecting of information about people’s attitudes, opinions, habits or any of the variety of education or social issues. According to Babbie (2011), descriptive study is concerned with finding out who, what, why, where and how of the variables, which is the concern of this research.

#### Study population

A research population is a large collection of individuals or objects that is the main focus of a scientific query (Young, 2003). It is for the benefit of the population that researches are done. However, due to the large sizes of populations, researchers often cannot test every individual in the population because it is too expensive and time-consuming. The total population for this study is 81 persons who are employees of Rwanda Environmental Authority .

#### Sample size

Sample size is part of the population that the researcher chooses to use in a research as a representation of the total population. The population of the study selected using Sloven’s formula  $n = \frac{N}{1+N(e)^2}$  (Kuzel, 1992) whereby n is the sample size, N is the total population and e is the sampling error (0.05).

$$n = \frac{81}{1 + 81(0.05)^2}$$

$$n = \frac{81}{1 + 81(0.0025)}$$

$$n = \frac{81}{1 + 0.2025}$$

$$n = \frac{81}{1.2025} = 67$$

The sample size of the study was 67 who are employees of Rwanda Environmental Authority .

#### Measurement of variables

Quantitative survey-based approaches to measuring service quality such as SERVQUAL (Parasuraman, et al. 1985) measure the gap between service users’ perceptions and expectations across a series of standardized dimensions characterizing the service. Each of these dimensions (eg. in the case of SERVQUAL: tangibles; reliability;

responsiveness; competency, credibility and courtesy; Parasuraman et al., 1988) were measured using generic questions, data being collected from a statistically representative sample via a survey instrument such as a questionnaire.

Although the disconfirmation approach is reported widely in the literature (for example: Brysland and Curry, 2001; Donnelly et al., 2006; Parasuraman, 1995), there has also been considerable debate with regard to the generic standardized nature of dimensions. A number of authors (eg. Babakus and Boller, 1992; Carman, 1990; Robinson, 1999) argue that, rather than being based upon standardized dimensions, a service's quality is a function of that particular service and the industry within which it is located. Furthermore, the use of generic dimensions to measure a particular service's quality is unlikely to provide the details necessary to define specific causes of a problem rather than its symptoms (Killmann, 1986).

#### 4. SUMMARY OF THE MAJOR FINDINGS

Based on the first objective of this research which is the assessment of procurement policies and service quality delivery in REMA and the results from table 4.5, revealed that 14.8% strongly agree that REMA prepares specific requirements relating to the goods, works or services being procured that are clear, 68.8% agree with the statement and 16.4% remained neutral that REMA prepares specific requirements relating to the goods, works or services being procured that are clear with mean of 4.21 and a standard deviation of 0.45. Regarding the statement on whether REMA provides a correct and complete description of what is to be procured and that allow for fair and open competition, 18.0% of total respondents strongly agree with the statement, 67.2% agree with the statement and 14.8% remained neutral with the statement. The mean on whether REMA provides a correct and complete description of what is to be procured and that allow for fair and open competition was 4.22 with a standard deviation of 0.41.

In this research 6.6% of total respondents strongly that REMA provides information and documents requested by the Rwanda Public Procurement Authority to avoid misuse and misappropriation of public funds, 50.8% Of total respondents agree with the statement and 42.6% of respondents remained neutral. The mean of whether REMA provides information and documents requested by the Rwanda Public Procurement Authority to avoid misuse and misappropriation of public funds was 3.87 and standard deviation was 0.46. Regarding the statement on whether REMA provides the bidders with equal opportunity and treatment in bidding for procurement contracts, 11.5% strongly agree with the statement, 59.0% of total respondents agree with the statements while 29.5% of respondents remained neutral, with mean of 4.01 and standard deviation of 0.43.

On the basis of the second objective of this research which is to analyze the relationship between procurement planning practices and service quality delivery; table 4.6, revealed that 27.9% strongly agree that identification the project scope affects the service quality delivery in REMA, 60.7 % agree with the statement, 9.8% remained neutral and 1.6% disagree with a mean of 4.43 and standard deviation of 0.42. In this research 24.6 % of total respondents strongly agree that selecting equipment packages needed allow the service quality delivery in REMA, 57.4% of respondents agree with the statement, 16.4% of respondents remained neutral and 1.6% remaining disagree that selecting equipment packages needed allow the service quality delivery in REMA with a mean of 4.43 and standard deviation of 0.42.

Regarding the third objective of the research which was to establish the relationship between buyer/supplier relationship practices and service quality delivery; **table 4.7, 31.1% of the total respondents strongly agree that** having a strong relationship between suppliers and REMA contribute to the service quality delivery in this institution, 65.6% of total respondents agree with the statement and 3.3% of respondents remained neutral with a mean 4.75 and standard deviation of 0.40, regarding the statement stating that allowing suppliers to participate in elaboration of contract terms allow the service quality delivery in REMA, **27.9% of total respondents strongly agree with the statement, 63.9% agree with the statement and 8.2% of total respondents remained neutral with a mean of 4.73 and standard deviation of 0.36.**

In relation to the fourth objective of the research which was find out the relationship between monitoring and evaluation and service quality delivery; table 4.8, revealed that 16.4% strongly agree that REMA ensures that routine monitoring of all current contracts is maintained so that swift remedial measures can be taken when problems arise, 70.5% agree with the statement and 13.1% remained neutral with mean of 4.52 and a standard deviation of 0.43. Regarding the statement on whether REMA monitors the delivery schedules of all purchases to ensure that they are dispatched, delivered or collected on time, 14.8% of total respondents strongly agree with the statement, 63.9% agree with the statement and 21.3% remained to the statement with mean of 3.45 and standard deviation of 0.38.

In relation to the statement on whether, REMA monitors the activity and performance in accordance with the contract to ensure that levels of service are maintained and that deliverables are submitted or completed on time; 13.1% of total respondents strongly agree with the statement, 67.2% agree with the statement and 19.7% remained neutral that REMA

monitors the activity and performance in accordance with the contract to ensure that levels of service are maintained and that deliverables are submitted or completed on time with a mean of 3.61 and standard deviation of 0.36.

### **General conclusion**

The study tried to present the findings of assessing the expectations and perceptions of procurement practices and service quality delivery in public institutions context in Rwanda. The assessment of service quality expectations and perceptions investigated in this study has proved to be reliable in REMA though a remarkable number of respondents remained neutral in terms of procurement practices in REMA and some disagreed with the statements related to service quality delivery.

The research revealed that procurement policies, procurement planning, buyer/supplier relationship and monitoring and evaluation affect the service quality delivery in Rwanda Environment Management Authority ; this indicated by the fact that there was big number of agreement with the statements related to the procurement practices and service quality delivery in REMA. Thus; the researcher concluded that procurement practices affect service quality delivery in REMA.

## **5. RECOMMENDATION**

The researcher recommends REMA to put in place rigorous measures to ensure that procurement practices are based on carefully crafted plans that take into consideration the regulations of the procurement and disposal Act. The management of REMA should eliminate all elements of corruption in procurement practices and promote integrity in the procurement process. This will in turn lead to improvement service delivery. Effective coaching in understanding procurement practices and service delivery should continuously be organized to refresh REMA staff.

### **Area for further research**

At the end, researcher does not claim to have exhausted all that is the research topic but researcher just marks the run way and calls for the future researchers to complete this research by conducting research on the impact of procurement practices on service quality delivery in private institutions in Rwanda.

## **REFERENCES**

- [1] Babbie (2011). SERVQUAL: a multiple-item scale for measuring consumer perceptions of service quality,” *Journal of Retailing*, vol. 64(1), p. 12-40.
- [2] Barney (2016). Supply Chain Integration and Business Performance in the Telecommunication Industry in Nigeria. *International Journal of Supply Chain Management*, 4(2).
- [3] Basheka (2004). Interdependency, contracting, and relational behavior in market channels. *Journal of Marketing*, Vol. 60, October, pp. 19-38.
- [4] Jensen and Meckling (1979). The determinants of trust in supplier–automaker relationships in the US, Japan, and Korea”, *Journal of International Business Studies*, Vol. 31, No. 2, pp. 259–285.
- [5] Jensen and Meckling (1979). Towards a theoretical toolbox for strategic sourcing. *Supply Chain Management: An international Journal*,
- [6] Kumar B. & Phrommathed K. (2012). *Research Methodology, Methods and Techniques*. New York: Willey Eastern Ltd.
- [7] Labaree (2013). *Evaluating the bases of supplier segmentation: A review and taxonomy*. *Industrial Marketing Management*, 39(4), 625–639.
- [8] Lamming and Hampson (1996). *Alignment Matters Improving business functions using the procurement alignment framework*.
- [9] Lamming W. (2014). Procurement planning and accountability of local government procurement systems in Developing countries: *Journal of Public Procurement*, Vol.8, No. 3.
- [10] Maloni and Benton (2000). ‘Measuring supply chain performance’, *International Journal of Operations and Production Management*, Vol 19, no. 3.
- [11] Mata K. (1995). Awareness of service charges and its influence on customer expectations and perceptions of quality in banking,” *Journal of Services Marketing*, vol. 11 (2), p. 105-117