

Determinants of the Rate of Procurement Practices on Disposal of Assets in Kenya's Public Sector: A Case of the Judiciary

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ABSTRACT

Disposal of unwanted assets to the Public is an important aspect of procurement and store management in many organizations. When equipment is in surplus or obsolete, keeping it through maintenance, parking, insurance or storage may lead to exceeding the recoverable amount which can be the result of continued use of the equipment. In Kenya, the public sector has certain disposal guidelines and procedures as stated in the Public Procurement and Disposal Act, 2005, and the Public Procurement and Disposal Regulations, 2006. The PPDA applies to all procurement of works, goods, and services, and also, the disposal of assets by all public entities. Disposal of assets in the Public sector is complex due to the multiple interests from various stakeholders against a backdrop of the objectives it tries to achieve amidst various regulatory bodies or policies which are supposed to be observed. The main goal of this research was to make an assessment on the determinants of the rate of procurement and disposal of the assets in Kenya's public institutions, a case of the Judiciary. However, the objectives were used in determining the influence of procurement planning on the disposal of assets; determine how accounting and financial risks affect the disposal of the assets, and identifying the effects of the management methods chosen on the rate of disposal of assets. The study adopted a descriptive study design with a case-study approach to the Judiciary. For purposes of this study, the population of interest was 101 respondents from the Judiciary, which included the department heads, deputies, the disposal committees, and procurement and disposal staff. The study adopted a census sampling technique. The collection of primary data was done using a questionnaire research method. The findings show that procurement planning, financial and accounting risks, and choice of management methods affected the rate of assets disposal in the Judiciary to a large extent. It also revealed issues such as corruption, political interference, non-adherence to the PPDA provisions, and PPOA inefficiency as impediments to assets disposal effectiveness and further the study also revealed that the legal framework and regulations had an impact on the relationship between determinants of the rate of procurement and disposal of the assets. The study recommended that The Judiciary's procurement department should consider scaling up efforts and work with diligence in stemming out corrupt officers, and ensure total adherence to set PPDA procedures; include strict disposal procurement planning and adopt the well-researched choice of management methods; allocate resources for update training to the procurement and finance staff, and properly explain stakeholders' limits and roles when dealing with assets disposal and adopt a proactive and stringent approach.

Key Words: Accounting and Financial Risks Asset Disposal, Budget, Decision-making, Disposal methods, Fair value, Policy, Procurement planning, Public procurement, Recoverable amount, Regulatory negotiations.

INTRODUCTION

The Kenyan public sector remains the primary entity which performs buying and the disposal of assets on a large scale within the country. These assets include items such as furniture, office appliances and equipment which facilitate service delivery by employees. They must, therefore, be used appropriately if the public sector officers are to meet their statutory responsibility to act in the public interest and be accountable and transparent. The process of procurement and disposal of public assets is recognized as one of the viable channels of business for various external and internal stakeholders of the government. The funds recouped from procuring of disposal of assets and supplies, if spent efficiently, transparently and effectively will help those seeking services and supplies from the institutions such as Judiciary. The government assumes procurement and assets disposal with a recoverable amount and with an audit trail to make contributions toward economic growth and in reducing the levels of poverty in line with country's development goals (PPDA, 2015). Asset disposal is selling an asset which depreciated over time like production equipment ^[1]. An asset is disposed of because it is cheaper and more efficient for the asset to be sold and replaced than to run it

down to zero value. Disposal might be regarded as third-life of items acquired by a buying body and may be done through tendering, direct sale or public auction. First, the procurement cycle, it's bought and accepted. Second, the life cycle, it's used by the procuring body in discharging its duties. Third, the disposal cycle, it must be disposed of Public Procurement Oversight Authority, (2009). The department using it must identify items which are to be disposed of or assemble them together. A government entity sometimes disposes of a certain asset because it's no longer needed as a result of changed Functions, procedures or usage patterns, the asset poses health and safety hazards, or the asset has become obsolete, functionality or design, or asset has been damaged beyond repair but it could be sold as scrap. Asset disposal is vital in asset management for every organization. ^[2] A public sector entity can effectively minimize the risk of corruption related to assets disposal by simply documenting the location and status of each of their assets and the planned disposal technique thus ensuring there is an audit trail in case of a query. However, government agencies have been found culpable in; keeping unwanted items which results in additional storage costs; misguided management effort; and disposal of assets at uncompetitive prices losing value. ^[3] This has been the incidence at the Judiciary for a quite long time (PPDA, 2015).

In the public sector, disposal is done under the Public Procurement and Disposal Act, 2015 and Public Procurement and Disposal Regulations, 2006. These Acts aim to regulate the disposal of unserviceable equipment and surplus stores by public offices. It invites questions when an official visit to public corporations show that some of the assets lie idle in parking yards; the grass covers those vehicles in parking yards. Facilities which offer storage services hold the items which haven't been used or issued for years. This is the picture depicted in the public sector domain. ^[3] Strong ethical leadership and strategic planning by public officers at all levels are required if public sector entities are to manage their resources effectively and economically. According to Alala and Deya, assets disposal at the Judiciary is overwhelmed with a lot of bureaucracy, inefficient management, poor infrastructure, corruption, and poor service for both the administrative and judicial staff. This has created an environment where corruption thrives. According to data (CGB, 2011), 43 % of Kenyans who sort services from the Judiciary said to have paid bribe twelve months prior to the survey. The Freedom House (2011) indicated that the Judiciary is not adequately financed and it does not have the capacity to prosecute corruption-related cases, this leads to inefficiency on the rate of assets disposal. ^[1]

The Public procurement and disposal system was previously under a crude system. However, the introduction of regulations shifted its outlook to also include practices such as internal restructuring and consistent analysis of obsolescence or physical damage to assets. Furthermore, there has been increased consideration of external factors such as market forces, technological shifts and the legal environment where public institution operates. The procurement of the government was initially in the Supply Manuals of 1978 which was complemented by circulars which were being issued by the treasury. Currently, in Kenya, the procurement and disposal of goods or services is entrenched under Article 227 of the CoK. The enactment of the PPDA of (2005) and the Public Procurement and Disposal Regulations (PPDR) of (2006) provided framework informed by the law for government institutions procurement. PPDA creates the procurement guidelines to be followed, time limits, and advertising rules, technical specifications, award criteria, tender evaluation, and tender documents' content. It also gives specifications on procedures for the receipt, opening, and submission of tenders along with a complaints handling system. ^[4] Further, the PPDA covers all service, works or goods procurement done using public funds. The two published policies are distributed within departments of the government including the Judiciary. The legal framework is supplemented with several Standard Tender Documents (STDs) which covers all forms of procurement ranging from works to services (PPOA & Ramboll Management A/S, 2007). PPDA created several institutions which regulate the procurement department. These are such as the Public Procurement Oversight Authority (PPOA), Public Procurement Oversight Advisory Board (PPOAB) and Public Procurement Administrative Review Board (PPARB). The Act states the duties of institutions such as they should ensure that government agencies comply with disposal and procurement procedures; monitoring public disposal and procurement system and also, in recommending enhancements; assisting the implementation and how the procurement system operates; and in initiating the procurement policy and PPDA's amendments. Further the aforementioned cannot be enforced if Chapter Six (Leadership and Integrity) of the CoK is not observed to the letter (CoK, 2010).

Procurement planning is deciding what item to purchase, when to make the purchase, from what source and ensuring there is a budget for the purchase of the goods, works or service. The planning process provides for development of the techniques to be used and dispensed along with the prospect for attaining the requirements of procurement. According to the Public Procurement and Disposal Act, (2015), the procurement planning objective is to have an integrated action and coordinated to accomplish a need for works goods and services in a transparent, effective, economical and timely manner. To ensure public procurement runs successfully, strategic planning is essential, this entails pre-procurement activities to make sure that actions taken are suitable to meet all the requirements of that time. This pre-procurement engagement requires that the public procurement practitioners carry out market analysis; to understand the market dynamics of the industry spend analysis; to accurately check public goods that have been historically procured and therefore forecast their purchases and needs analysis; to identify a "need" rather than a "want", to ensure an understanding of what exactly the consumer requires. Procurement planning entails matching knowledge of the market

with the demand via analysis and ensuring when an asset is due for disposal, the same is done effectively, efficiently and transparently. ^[5] and PPDA, 2015). Accounting and financial risks are specific risks that encompass a public entity's structure, which might occasion loss in recoverable amount of its assets or lack of a budget trail caused by not registering an asset at every stage of its life whilst at the public entity, may it be purchased, use or the last stage which is disposal when the asset ceases being of use to the entity. These risks come about when there is lack of internal controls when an asset is not registered from purchase thus occasioning a material misstated value that can occasion fraud and can be affected by events internal or external to the public entity. These risks materially decrease the recoverable amount of the public assets that have been exposed [6].

Choice of management methods of public assets to be disposed of in the public sector includes inviting highly competitive bids through open tenders, direct sale, public auction, written quotations, donations in cases where goods have little economic value or the disposal cost using other available methods is uneconomical or inefficient. Destruction in accordance with regulations is also another management method and also recycling or communities re-use for information technology (ICT) equipment. According to the PPOA, a public organization is required to dispose goods in an ethical manner, equitable, and efficient and, maximize the value outcome. This might be a public benefit or a financial return. Choice of the best management method will be influenced by the surplus public goods or the nature of obsolescence for disposal and their location and also, the recoverable amount ^[7].

Tendering is a way in which entities governed by Public Law buy what they need for their activities or dispose what they have identified as obsolete or surplus in their stores. This process allows for a bidding system whereby bids are under strict timeline for submission. In the documents; a bidder makes an offer for supply or disposal of goods or services outlined. A tender is usually advertised in the newspapers and the participants to the tender compete for either supply or disposal of the public goods or services which are offered. Public entities can choose to tender as a disposal method though it is quite expensive and should be carried out where there is a good and clear net return to the organization from that process ^[8].

Direct sale entails assigning a reserve price to the item or items and publicizing the availability of items for sale and selling price in a good way. This may include an advertisement in a newspaper or a general notice. To make sure that a good price is paid out, an independent individual (outside the Government body with expertise like in Public Works/Ministry of Transport in case of bonded vehicles or plant equipment) should confirm whether reserve sale price appropriate and fair. Potential buyers are supposed to be given ample time to view the items to be disposed before the date of sale and an open and fair sale should be arranged in full public glare so that it is transparent [9].

A Public entity may also engage an auctioneer who undertakes the disposal by selling goods through public auction. In this case, the public entity writes to the auctioneer with instructions involving the sale. The instructions include timeframe set for sale, the location of assets, condition of the assets, reserve price, target revenue, and final user restrictions. In writing to the auctioneer, the public entity constitutes a contract between the two, for the auctioneer to undertake the exercise of disposal of goods or assets on behalf of the public entity at an agreed fee note or percentage of the sale. The auction should be as per the instructions of the public entity and in alignment with laid down disposal laws and regulations. Government policy and regulations in public sector procurement and disposal is guided by two policy documents. These are the Public Procurement and Disposal Act (PPDA) that came into effect in 2015 as an Act of legislature and the Public Procurement and Disposal Regulations (PPDR) of (2006). The Act and the Regulations have ensured that there is a sound legal foundation for any activities related to disposal or procurement by government offices. The PPDA creates the procurement procedures which will be applied, time limits, advertising rules, tender documents' content and technical stipulations, evaluation of tenders and the award criteria. The Act provides the means to Government Ministries and Departments on how to dispose of obsolete or surplus equipment. The aim of the Act and Regulations is to realize the best outcome to gain the best net return while making some purchases or disposing of public goods to ensure that Public Entities are open and transparent in all dealings. The Act is in the interest of promoting fair dealing, openness, and probity. Public Entities must only dispose of surplus goods at the best market price and consultations among relevant departments are highly recommended as Heads of departments are accountable for the disposal of assets decisions (PPDA, 2015).

BACKGROUND OF THE STUDY

The Judiciary is the Courts system which interprets the law in Kenya. The East African Order of Council of (1897) was the first form of the judiciary and the regulations made in that conference marked the start of Kenya's legal system. The East Africa Order of Council applied some British and Indian Acts of Legislature to Protectorate in East African. England's common in force at that time was also applied. It had several divisions of Minor Courts which include Muslim Courts, Native Courts, and those which were manned by Magistrates and Administrative Officers [10].

They also established a dual system of Superior Courts, a Court for Africans and one for Europeans. This lasted for 5 years (Mars group Kenya, 2007). The aftermath of the Kenyan Constitution's promulgation in 2010, resulted in public-driven legislative reforms on the Judiciary. The Legislature passed the Vetting of Judges and Magistrates Act in (2011) in order to create guidelines and institutional. The Judicature Act cap 8 was amended in order to raise the number of Magistrates and Judges in all the Courts allowing more Judicial Officers to be hired [10].

New Courts are required in order to bring the judicial courts closer to the citizens that are in line with devolution clause written in Kenyan Constitution of (2010). Public procurement practitioners at the Kenyan Judiciary employees have faced challenges when it comes to the rate of assets disposal varying from procurement planning, appropriate choice of management methods, accounting and financial risks imposed by various environmental factors including, legal, market, organizational, socio-economic and political environmental factors. Although a majority of the disposal and procurement planning and disposal processes have been adhered to, some at the Judiciary has not been observed leading to the devaluation of assets at the storage yard [10].

STATEMENT OF THE PROBLEM

It is not uncommon to relate huge losses to the public sector as a result of the low rate of disposal of assets that become obsolete or surplus over time. In the Public sector, assets disposal is a critical part of the strategic management of assets. Over the past years, the confidence of the citizens towards the procurement department within government agencies and the rate of disposal of assets have been eroded, showing a negative attitude toward citizens. Expired inventory, dead-stock, surplus stores, unserviceable equipment, obsolete and scrap equipment continue to pile up and litter in the Judiciary stores, offices and scrap yards. Vehicles and equipment which are beyond repair or obsolete continue to gather dust and grow grass in parking yards. This is a bad image to the government in whose name the public procurement and assets disposal is done [8].

The Public are the taxpayers and they are the ones who majorly fund what the Government spends in any procured goods, services or works. Thus poor management of any public assets undermines the integrity and operational efficiency of public entities. In essence, citizen's confidence has been crushed arising from preceding the sorry state of affairs in public procurement and the low rate of disposal of assets which have already been identified, sorted and marked for disposal [1].

Despite the theoretical underpinnings and advocacy for efficient disposal of assets in the public sector, evidence on the subsequent impact is varied at best. Several studies in Kenya have looked deeply at various aspects of procurement in a broader frontier leaving a gap on the rate of disposal of assets^{[11], [12]} [1]. These gaps therefore informed and called for this study. Hence the current study found out and critically analyzed the determinants of the rate of procurement and assets disposal in public sector: the case of the Judiciary, therefore, filling the contextual, conceptual and time lag gaps left by the above-documented studies.

OBJECTIVES OF THE STUDY

- i. To examine how procurement planning practices, determine the rate of assets disposal.
- ii. To evaluate how accounting risks and management practices determine the rate of assets disposal.
- iii. To establish how the choice of management procedures and practices determines the rate of disposal of assets.

THEORETICAL LITERATURE REVIEW

The study was anchored on the Legitimacy Theory and Agency Theory which were used to frame the discussion underlying the rate of disposal of assets in the public sector. Under the Legitimacy Theory.

Institutions have a responsibility to inform the stakeholders of the activities it undertakes. Special credit is place on affirming these responsibilities to the public^[13]. Legitimacy is the perception from which institutions base their existence upon^[14]. The public asset disposal system is operational due to legitimacy given to the public institution. The idea of legitimacy implies that contracts whose parties include the public and the institutions can be dissolved. In the context of public assets disposal, several issues can fatally, expose the legitimacy of practices. According to legitimacy theory, the choices of public institution employees to legitimize the implementation plans are mainly focused on interpretation of involved department, and different employers will have different ideas of how they are expected to perform or behave by the public as well as whether the local authority or agency is regarded by citizens to comply with their demands^[15]. The theory says that employees in public institutions should make disclosure practice in order to build a good reputation in the society and to the stakeholders [16].

The Agency theory which is also regarded as the principal-agent problem in economics, analyses the contractual behavior effects between two parties: agent(s) and principal(s). The first scholars to bring out the theory of agency were Stephen Ross and Barry Mitnick^[17]. This theory assumes that public institutions are usually populated by agents and principals, where each pursues their own interests, with agents having an informational advantage. The theory describes agency relationship, where principal provides work to agents who are responsible for its execution. According to Gyorgy, the agency theory is concerned with solving the conflict inherent in agency-principal relationships [17]. There are challenges in these relationships; this is due to the difference in

objectives being pursued by the principal and the agent which result in a conflict. Additionally, the principal is not in a position to know the exact activities the agent is working on. [17].

According to agency theory, information asymmetry in favor of managers enables them to possess upper hand in relating to public institution heads; therefore, they can relegate the stakeholder's interests for their own. The Principal-agent scholars study the problem in agency and principle relationships, as a theory used to assess various interactions such as buyer-supplier, employer-employee and similar agency relationships like an auctioneer acting on behalf of a Public Entity in the disposal of obsolete or surplus assets. Amayi and Ngugi in their research, they argue that without the implementation of appropriate laws and regulations to safeguard the interests of the shareholders, who in this case are the public, managers may act contrary to their best interest. [4]. Agency theory is suitable in cases where contracting issues are quite difficult. This is especially true in situations where there is goal variability. The uncertainty of actions is what triggers the implications of risk. [18]. Eisenhardt (2000) looks at the theory's assumptions in the view that long term relationships will need the principal to understand the agent as well as when an outcome based contract are needed. This may be the case with the disposal of assets in private-sector; the sector has fewer regulations, unlike the public sector. Private businesses can establish long-term relationships with other firms, unlike public institutions [18]. Bovaird (2006) in his research proposes that relationships which are long-term with agencies may be beneficial as the relationship may rely on controlling objective differences [19]. This view focuses on principal-professional connection, where experts can be such as consultants [20]. The theory argues that the relationship between the contracted firms to dispose of public assets and public agencies affect the disposal rate of assets in the public sector [19].

EMPIRICAL LITERATURE REVIEW

The rate of disposal of assets according to a study, the determinants of disposal rate of assets in public sector departments, held that disposing of nonessential assets was a key pertinent in organizational store management [8]. The research used a case study approach which seeks to make an assessment of the factors which affect the disposal rate of assets by public departments within Yatta Sub-County. 28 Departments of the Government were surveyed by the study. Through the research, the following were the findings, the disposal rate within public agencies was quite low and that the procurement planning process for disposal was reported to be tedious and long. The current study will fill this contextual gap by conducting a study at the Kenyan Judiciary.

Procurement planning practices and the rate of disposal of assets, of state owned corporations should focus on procurement planning, procedures and the supply-chain performance [21]. The goals of the research were concerned with determining; the levels of compliance with the procurement planning by State-owned corporations, the challenges associated to compliance with procurement in State-owned corporations and the effects linked to compliance with procurement on supply-chain performance. This led to adopting a descriptive research design. It was found that procurement planning affected the disposal rate of assets. Similarly, the level of compliance with procurement procedures, essential problems linked to compliance with procurement which was identified include the charges of works and services in procurement department are high, this affected in great levels the supply-chain performance. The current study will fill the methodological gap left by this study, by using a case study of the Kenyan Judiciary. In a Kenyan research that was conducted by Kagendo, an empirical assessment of PPDA on parastatals' procurements [22]. A cross-sectional descriptive design was adopted for the research. The findings showed that due to PPDA there was improved levels of competitiveness of procurement methods between the parastatals and also, improved quality of goods and services delivered, besides promotion of ethical standards within parastatals' procurement. On the other hand, there are challenges linked to PPDA which include corrupt officers, ignorance of PPDA procedures, unresponsive bids, failure of PPOA in enforcing penalties to those who break the laws and inadequate organizational pressures and incentives for procurement rules implementation were the extents the main challenges the institution faced. This study did not touch on the aspects of asset disposal; it generalized procurement and disposal as a whole. The Kenyan Judiciary will be singled out in a case study approach to objectively focus on asset disposal. According to a study on Ministries performances in Kenya, Wahome identified the effects of unserviceable asset disposal [25]. The investigation aimed to correlate the influence of disposal of unserviceable assets on the ministry performances in a case study of Treasury ministry. After running a linear-regression analysis, the findings included the following; the performance of ministries would improve if inventory control was raised to adequate levels. The study made some recommendations such as the increase in unserviceable asset disposal as a cost minimization strategy would free revenue for developmental agendas. The study was only on the Government Ministries leaving out other important public sector areas like Government Departments. Therefore, the current study will fill this contextual gap by doing this study on the public sector with a focus on the Judiciary.

Accounting risks and management practice on the rate of disposal of assets according to a study by Dent in (2010), on managing public property and assets disposal in the United Kingdom, the research found that the process of management, at a basic level, is needed as the conversion of information to act in the context of managing the property [24]. The cross-sectional descriptive design was adopted as the research's plan. Moreover, the accounting and financial risks related to disposal affected positively the disposal rate of assets in public enterprises. The contextual gap left by the study will be covered by conducting the study in Kenya. Further,

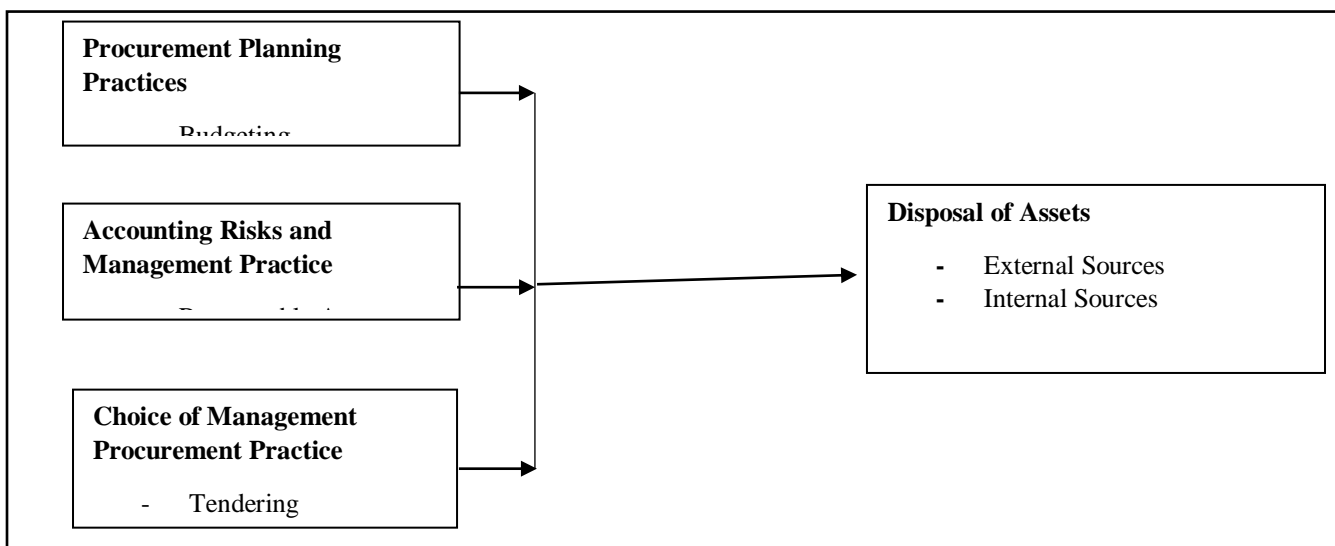
the study will employ a case study hence filling the methodological gap. An empirical study on the implementation of the Public Procurement and Disposal Act, (2015) and firm performance was conducted by Marandi, Awino, Ngugi, and Mwaura in 2010. The objective of the investigation was to evaluate the influence of PPDA use on State Corporations performances. The explanatory survey design used as the research’s blue print with a target number of 187 agencies in line with the list use by taskforce on Reforms in Parastatal. The sample size was 125 State Corporations and the researchers got responses from 112 state corporations which were drawn from 5 functional classes. The data utilized in the study was sourced from respondents at the corporations and from the databases of the corporation. It was found that accounting and financial risks related to disposal affected the disposal rate of the public asset. The current study will fill the methodological gap left by the study as it will employ a case study design to bring out the concept. Mwangi and Mwaura evaluated the determinants that influenced compliance in Laws of procurement and regulations in Kenyan hospitality organizations. Using the above cases study, this study seeks to explore all factors which affect compliance by public hospitality organizations to set laws and regulations of procurement. The study concluded that the entities had inefficient inspection and disposal committees. Moreover, the rate of disposal of assets was influenced by risk in finance and accounting unavoidable in disposal. The procurement process wasn’t open to scrutiny by the public. These factors continued to weaken the internal control system. The low competency levels among the staffs to the procurement laws. The current analysis will cover the conceptual gap left by evaluating the factors which affect the disposal rate of assets in government agencies in a case of the Judiciary. In a case study of the National Spinal Injury Referral Hospital, ^[23] ‘the researchers examined the influence of reforms targeted at procurement on the delivery of service. PPDA implementation (2005) and the Regulation of 2006 were pertinent in the improvement of efficiency and transparency in the public procurement. Findings showed that a significant effect of accounting and financial risks related to disposal affected the disposal rate of assets. Further, service delivery was negatively influenced by non-involvement from the heads of departments. Furthermore, it was fund that procurement cycles that were prolonged influenced service-delivery which facilitated caused employees to be demoralized stock out frequency. The papers concluded that it was essential PPDA training be done for public procurement officials and for the formation of training systems that met efficacy levels. The current study will fill the time lag gaps in that it will focus on the present situation on the public asset disposal. This research adopted the above case study with a descriptive research design approach.

The Choice of management procurement practice methods and the rate of disposal of assets, analysis on determinants affecting procurement regulatory compliance in Kenyan public organizations by 2 researchers ^[23], A case study of Butere-District used data from Primary sources and Secondary sources which were collected through administering questionnaires, records analysis, and interviews. The findings indicated that the choice of management methods of public assets disposal affected the rate of assets disposal. Besides, there was some compliance to laws at public procurement organization as employees strived to adhere to the laws and regulations as shown by records in procurement and respondents’ insight of procurement compliance / non-compliance. However, it is shown that the procurement entity suffers from inadequate expertise knowledge of the procurement regulations, integrity issues, accountability, ethics, transparency, poor remunerations, and confidentiality. The current study will fill the conceptual and contextual gaps left by the study by endeavoring to study on disposal rate of assets in Kenya’s public sector.

CONCEPTUAL FRAMEWORK

Independent Variable

Dependent Variable



Source: Researcher (2022)

Figure 1: Conceptual Framework

RESEARCH METHODOLOGY

The study applied the descriptive design. This is the strategy used to conduct research activities such as collecting data, testing hypothesis and arriving at answers to the questions posed [24]. It seeks to describe the status of the scenario under investigation, including but not limited to values, attitudes, behavior, and features. This study relied heavily on primary data collected by the questionnaire method. Secondary data, which was collected from the Judiciary Procurement Directorate in reference to how the body handles executed proposals, played a vital part in this study. The more sources to be utilized included the library database from Kenyatta University's books and journals and every resource available. The site of the study was Judiciary Procurement Directorate was selected as the site of the study, and specifically the Committee at the Supreme Court in Nairobi. The focus population where objects, individuals, and objects with observable and noticeable characteristics are targeted for the study. [25] The target population was made of 121-member panel from the Kenyan Judiciary comprising the procurement and disposal staff members, deputies and the department heads. These were the respondents most favorable as they have major roles in project execution as they hold the Authority to Incur Expenditure (AIE). The sample frame that reflects the full population can be used by a study to obtain a sample [25]. The Heads of Departments, their deputies, the Disposal Committee staff, Disposal Committee Members in the Judiciary, and ultimately the Disposal staff will make up the sample population for this study. Size of the sample. The sample size for employees was derived by utilizing the formula below; [25]

$$n = \frac{Z^2 pqN}{e^2(N-1) + Z^2 pq}$$

With:

n = is the sample size derived from a known population

N= population size given by the number of staff / employees

p = reliability of the population (or frequency estimation for a sample of size n), where p is 0.5 which is taken for employees' population and

p + q= 1 e: margin of error adopted which is 10% for this study. Z α /2: normal reduced variable at 0.05 level of significance z is 1.96

As per the formula above, the sample size for employees is:

$$n = \frac{(1.96)^2 \times 0.5 \times 0.5 \times 121}{(0.1)^2 (121 - 1) + [(1.96)^2 \times 0.5 \times 0.5]}$$

$$= 100.8333333$$

n = 101 employees - The size of the sample was equivalent to 101 Judiciary employees.

This study collected data effectively using a questionnaire as the research instrument. Likert scale questions were both unstructured and organized. By removing irrelevant and unneeded responder information, the researcher guaranteed that they are simple to assess, administer, and use. The instrument's creation raised questions that led to data that might be used to assess the rate of asset disposal in the public sector. For this study, a scale grading system of 'very little extent,' 'small extent,' 'some extent,' 'large size,' and 'very great extent' sufficed. Because time and money are important considerations in this study, the researcher believes that using this grade indicates effective delivery. Section A of the research instrument focused on retrieving the background information of the respondents. Section B contained questions about procurement planning and the choice of management methods whilst section C was on financial and accounting risks. The D which was the last section contained information on Government policies and regulations. The core data for the research was acquired by using questionnaires for data gathering. Three professionals reviewed the questionnaires before they were distributed to the respondents. This test was required to help adjust the content, nature, and structure of the questions to be asked for validation and stability of the nature of questions. The drop and pick basis was selected for administration of the research instrument, with the study aiming to collect data from department heads, deputy heads, disposal committees, procurement, and disposal workers in the Judiciary. Furthermore, where it was found applicable, secondary data from relevant firms was employed in the study. A data collection schedule for the collection process was drawn up to help with the guide on time, schedules and locations to help improve the credibility, accuracy, and reliability of the data.

The data analysis which is the procedures where collected data is ordered and structured to derive its intended meaning. Upon the collection of all the data, it was appropriately examined to find any omissions, errors or inconsistencies and then it was polished and coded. Numeric coding was prioritized, whereas the questions in the database templates were analyzed using the computer software package; Statistical Package for Social Sciences (SPSS). This involved a statistician. The descriptive statistics like the means, frequency and percentages gave a big breakthrough for the summarization. To understand the relationship between the dependent and independent variables, the Regression analysis tool was of help. The nature of this relationship was also be examined and understood; which is the major benefit why the researcher opts to use this tool. The same tool was utilized in relating the strength of the independent variables towards dependent variables. The inferential statistical procedure of correlation analysis was used to process the coded data after defining the variables. The linear regression equation model was in the form of:

$$Y = \alpha + B_1 X_1 + B_2 X_2 + B_3 X_3 + e$$

Where Y= disposal of the assets

α = the constant

B_1, B_2, B_3, B_4 = slopes of the line

X_1 = Procurement planning

X_2 = Financial and accounting risks

X_3 = Choice of management methods

e = error term

RESEARCH FINDINGS

The background of respondents was that employees were mostly permanently employed and within or below the 40-year age range. The study also found that most of the employees had either Certificate or Diploma and Bachelors qualifications. It was also noted that most employees had been at the organization for several years to have working knowledge of the determinants of procurement rate and assets disposal. However most important to this study was that assets disposal rate at the judiciary was low.

Procurement Planning and the Rate of Assets Disposal.

The first objective findings are presented in this section. The objective was concerned with assessing how choice of management methods determined the rate of disposal of assets in Kenya’s Judiciary.

According to the objective, Descriptive Statistics for Procurement Planning various indicators of procurement planning were adopted to determine the extent to which procurement planning affected the rate of assets disposal as presented in Table 1. A value below 3.0 would indicate disagreement with the statements while a value above 3.0 would indicate respondents agreed with the statements.

Table 1: Descriptive Statistics for Procurement Planning

	N	Min	Max	Mean	Std. Deviation
The procurement planning process for disposal is tedious	95	1.00	4.00	3.5474	.61486
The procurement planning process for disposal is long	95	1.00	4.00	3.6421	.74256
Corrupt officers interfere with the procurement planning process	95	1.00	4.00	3.5895	.67627
There is ignorance of set PPDA procedures,	95	1.00	4.00	3.6526	.68056
Unresponsive bids interfere with procurement planning	95	1.00	4.00	3.6316	.66927
Failure of PPOA in enforcing penalties affect the effectiveness of procurement planning	95	1.00	4.00	3.4211	.61157
Valid N (list wise)	95				

Source: Researcher (2022)

Table 1 indicates that all the selected indicators had a mean well above the 3.0. The scores ranged between 3.4211 and 3.6526. The argument that can be drawn from the finding is that procurement planning is a critical determinant of the asset disposal rate in Kenya’s judiciary. Specifically, the findings show that in the Judiciary, the procurement planning process for disposal is tedious as the mean of 3.5474 indicates. It also emerges also that the procurement planning process for disposal is long as the mean of 3.6421 shows. Further the study found that Corrupt officers interfere with the procurement planning process, this making it not useful in influencing the rate of disposal of assets as the mean of 3.5895 indicates. There is ignorance of set PPDA procedures in the Judiciary according to the mean of 3.6526. More so, unresponsive bids interfere with procurement planning as the mean of 3.6316 shows. The study finds that the failure of PPOA in enforcing penalties affects the effectiveness of procurement planning, and subsequently, the rate of disposal of assets as the mean of 3.4211 shows. Susan and Namusonge (2014) in her study similarly found that procurement based processes for planning in disposal management were tedious and long, and that this had a negative impact on the disposal rate within governmental agencies. Furthermore, Kagendo (2012) found that there were challenges associated with PPDA, including corrupt officers, ignorance of PPDA procedures, unresponsive bids, and failure of PPOA in

enforcing penalties against those who break the laws, and insufficient organizational pressures and incentives for procurement rules implementation. Matasio (2017) concluded that the procurement planning had to follow the specifications of the PPDA act for public enterprises to derive more efficiency in disposals. According to the objective Descriptive Statistics for Procurement Planning Efficacy Determinants, the following planning efficacy determinants were assessed against the rate of disposal of assets in the Judiciary in Kenya as Table 2 illustrates.

Table 2: Descriptive Statistics for Procurement Planning Efficacy Determinants

	N	Minimum	Maximum	Mean	Std. Deviation
Influence by Senior management	95	1.00	4.00	3.3263	.86838
The number of bidders in the market	95	1.00	4.00	3.1158	.90933
The lead times allowable	95	1.00	4.00	2.9579	.84948
The procurement budget	95	1.00	4.00	3.1158	.82337
Valid N (list wise)	95				

Source: Researcher (2022)

Table 2 indicates that the influence by senior management affected the rate of assets as the mean 3.3263 implies. This points out that the senior management cadre in public organizations has significant influence on the effectiveness of policies such as those in procurement planning. Furthermore, as the mean of 3.1158 shows the number of bidders in the market was also a determinant of efficiency in procurement planning. The lead times allowable featured as less influential as a determinant of efficacy in procurement planning as the mean of 2.9579 suggests. This indicates respondents disagreed regarding the influence of the lead times allowable on the rate of assets disposal in the Judiciary. This could be due to low implementation of the strategy that meant it could not be given a higher attribution as a determinant.

Further findings as per the table above indicate contract confidentiality with a mean of 3.1684 and the procurement budget with a mean of 3.1158 was influential towards efficiency in procurement planning. This implied that the implementation of the two aspects as a strategy in increasing efficiency in procurement planning would increase assets disposal in the Judiciary.

The second objective was how Financial and Accounting Risks Determines the Rate of Assets Disposal. The findings related to the second objective are presented in this section. The objective was concerned with examining the role of financial and accounting risks on the rate of assets disposal.

Descriptive Statistics for Accounting Risks and Management Practice, the selected indicators were utilized to measure the influence of Accounting risks and management practice on the rate of asset disposals, as Table 3 indicates.

Table 3: Descriptive Statistics for Financial and Accounting Risks

	N	Min	Max	Mean	Std. Deviation
Incorrect expensing of acquisitions	95	1.00	4.00	3.3263	.86838
Inaccurate recording of fixed asset acquisitions	95	1.00	4.00	3.4526	.69601
Lack of communication of formalized budgets to cost centers	95	1.00	4.00	3.4947	.81049
Asset acquisitions not made in accordance with Government department approval limits	95	2.00	3.00	3.0421	.71333
Acquisition of unsuitable or unauthorized assets	95	1.00	4.00	2.8316	.89505
The cost of the acquired assets not meeting the department’s criteria for meeting the investment.	95	1.00	4.00	3.2211	.65524
Taxation allowances not correctly applied	95	1.00	4.00	3.1053	.91644
Valid N (list wise)	95				

Source: Researcher (2022)

From Table 3, Incorrect expensing of acquisitions recorded a mean score of 3.3263, Inaccurate recording of fixed asset acquisitions recorded a mean score of 3.4526, and Lack of communication of formalized budgets to cost centers with a mean of 3.4947. The mean values above 3.0 imply that the indicators played a significant role on Asset disposals at the organization. Further, this implied there existed financial issues such as incorrect expensing of acquisitions that minimized the effectiveness of the disposal policies which interrupted overall efficiency in organizational disposal mechanisms. The study also found that asset acquisitions not made in accordance with Government department approval limits as the mean of 3.0421 indicates. The cost of the acquired assets not meeting the department’s criteria for meeting the investment recorded a mean score of 3.2211, and Taxation allowances not correctly applied with a mean of 3.1053. All these indicators were found to be above 3.0 implying that most of the respondents identified factors such as noncompliance with Government department approval limits when acquiring assets, costs

inconsistency with the department’s criteria for meeting the investment, as well as misapplication of taxation allowances as some of the financial risks affected the rate of assets disposal in the Judiciary. The findings also show that acquisition of unsuitable or unauthorized assets with a mean of 2.8316 was rated lowly as a financial risk as it was below the 3.0 neutral value. This implied that acquisition of unsuitable or unauthorized assets was not viewed as a financial risk that would affect the rate of assets disposal in the Judiciary, by most of the respondents. This in itself was evidence that there were cases of acquisition of unsuitable or unauthorized assets in the Judiciary and thus this risk should not be slighted despite this interesting response. Caruana (2021) findings that efficiency in public sector accounting considerably affected the standards of enterprises correlate with the findings on Accounting risks and management practices at the Judiciary.

The third objective which was Choice of Management Methods and the Rate of Assets Disposal has its findings presented in table 4 below. The objective was concerned with assessing how choice of management methods determines the rate of disposal of assets in the organization of interest. The responses in respect to the choice of management method commonly used in the Judiciary are as presented in Table 4.

Table 4: Management Method Commonly Used in the Judiciary

Response	Frequency	Percentage
Open Tendering	62	65.3
Direct Sale	14	14.7
Public Auction	19	20
Total	95	100

Source: Researcher (2022)

Table 4 indicates that open tendering was the management method commonly used in the Judiciary with 65.3%. Further, 20% indicated that public auction was the most common management method used at the Judiciary. Direct sale was indicated to be used as management partly with 14.7%. This implied that the most commonly used choice of management in the Kenya’s Judiciary was open tendering. The Invitation of the public to bid for tenders was evaluated as Table 5 outlines.

Table 5: Invitation of the Public to bid for Tenders

Response	Frequency	Percentage
Yes	62	65.3
No	33	34.7
Total	95	100

Source: Researcher (2022)

From Table 5, 65.3% of the respondents observed the public being invited to bid for tenders related to disposal of assets, while 34.7% indicated they did not observe the same. The results show that during disposals, the public were invited most of the times while the disagreement could be attributed to internal disposals by the organization. The results imply that increasing the allowance of the public to tender could be impactful in raising the rates of asset disposal by the organization.

The mechanisms adopted to invite the public to asset disposal tenders was assessed as Table 6 illustrates.

Table 6: Means of Invitation to the Public for Disposal Tenders

Response	Frequency	Percentage
Newspaper advertisements	67	70.5
Email invitations	4	4.2
Request for Proposals	11	11.6
Professional Magazines	13	13.7
Total	95	100

Source: Researcher (2022)

Table 6 indicate that Newspaper advertisements were the most used method according to the observation by 70.5% of the respondents, 13.7% indicated use of professional magazines, 11.6% indicated use of request for proposals, while 4.2% used Email

invitations. This implied that the most commonly used means of invitation by the Judiciary was newspaper advertisements. Furthermore, it implies that the Judiciary relied on formal methods to advertise for asset disposals. This could minimize the reach of the advertisements. The study used selected factors (management method(s)) to determine the significance of procurement planning on disposal as Table 6 illustrates.

Table 7: Descriptive Statistics for Procurement Planning

	N	Minimum	Maximum	Mean	Std. Deviation
Availability of provisions and guidelines in Public Procurement and Disposal, Act 2015	95	1.00	4.00	3.2211	.87736
Commitment towards continuous improvement	95	1.00	4.00	3.0526	1.01445
The level of trust	95	1.00	4.00	3.2842	.97482
Past performances	95	1.00	4.00	3.3789	.95849
The lead time allowable	95	1.00	4.00	2.9579	.84948
Issues of quality	95	1.00	4.00	2.9789	.82487
Confidential nature of the contracts	95	1.00	4.00	3.1684	.89505
Valid N (list wise)	95				

Source: Researcher (2022)

Table 7 indicates that the link between availability of provisions and guidelines of the Public Procurement and Disposal, Act 2015 and the rate of assets disposal had a mean of 3.2211. From this response, the rate of assets disposal was observed to be influenced significantly by the availability of provisions in the PPDA. The policy document was therefore a significant determinant in the process of procure planning during assets disposals. The effect of commitment to continuous improvement on the rate of assets disposal was found to be 3.0526 just slightly higher than 3.0. Continuous improvement as a factor in procurement planning determined the success in asset disposals at the organization. This reflects the significant role improvement has on organizational processes. The modification and alignment of policy to arising tools and technologies has a resultant net positive as the mean seems to imply. The respondents also indicated that the level of trust affected the rate of assets disposal as reflected by the mean of 3.2842. The relatively high value implies that the procurement process is largely collaborative and in planning all the relevant parties in an organization have to trust the capability and competency of their collaborators. The mean value therefore implies procurement planning is largely collaborative and trust heightens its efficiency which in turn influences the rate of disposals. The respondents also indicated that past performance affected the rate of assets disposal as the mean 3.3789 suggests. This finding points out to the historical perception of performances which influences approaches in procurement planning. This also implies that it is vital for organizations to use past performances as a metric in determining where to improve the rate of assets disposal. Quality issues with a mean of 2.9789 were found to be less of a factor in terms of influencing procurement planning according to the respondents. Respondents were less concerned with issues in quality as it marginally affected the rate of assets disposal in the Judiciary. On the role of confidentiality in contracts, a mean of 3.1684 was attained. The relatively high agreement among respondents outlines the importance of contract confidentiality in raising the rates of asset disposal. This implies that respondents understand that meeting the clauses in contracts lead to more trust between the organization as a disposal agent and the parties using and sourcing the assets. Using carefully thought statements, the study was able to bring to light what the effect of Public Procurement and Disposal Act, 2015 on the rate of assets disposal in the Judiciary Table 7 illustrates.

Table 8: Descriptive Statistics for Effects of the Public Procurement and Disposal Act, 2015

	N	Min	Max	Mean	Std. Deviation
PPDA has raised the speed with which Government Departments procure goods and services	95	1.00	4.00	3.3579	.81104
Has raised the competitiveness of the procurement processes among Government Departments	95	1.00	4.00	3.4105	.83149
Has increased the level of transparency among Government Departments/ministries in procurement	95	1.00	4.00	3.4947	.79725
Has improved the quality of services and goods delivered by the suppliers to Government Departments/Ministries	95	1.00	4.00	3.3474	.83499
Has minimized biasness in awarding of contracts by Government Departments/ Ministries	95	1.00	4.00	3.5263	.81007
Has promoted ethical standards among Government Departments/Ministries in procurement	95	1.00	4.00	3.3053	.86386

Has promoted innovation among Government Departments/Ministries	95	1.00	4.00	3.3789	.80131
Valid N (list wise)	95				

Source: Researcher (2022)

Table 8 provides measurement of the PPDA Act in relation to assets disposals. The PPDA was found to have raised the speed of procurement in the government as the mean of 3.359 suggests. The PPDA was thus highlighted by respondents as a valuable framework in process efficiency at the organization. Further, PPDA was observed to have increased the competitiveness in processes of procurement among Government Departments as the mean of 3.4105 suggests. The value, which is above 3.0, suggests that respondents were cognizant of the fact the framework reduced procurement bottlenecks which transferred to greater delivery increasing complete outcomes.

Further, the PPDA was credited with increasing transparency levels among Government Departments/ministries in procurement as the mean of 3.4947 indicates. The finding implies that the government works better in situations where processes are transparent. This implies that the respondents felt increasing transparency in various procurement processes would lead to better rates of asset disposals from the government agencies. The respondents overwhelmingly indicated that the service and goods quality towards Government Departments/Ministries was increased by the PPDA as the mean score of 3.3474 suggests. The value which surpasses 3.0 implies that the PPDA was extensively helping government agencies meet their mandates. Further, the statement suggesting that there was less biasness in awarding of contracts by Government Departments/ Ministries attained a mean of 3.5263 higher than 3.0. This implies that the policy had acted to enhance inclusivity and access to opportunity from the government to the public thereby enhancing success in fulfilling its mandates. The findings show that the statement suggesting that Government Departments/Ministries in procurement had raised ethical standards due to implementation of the PPDA as the mean of 3.3053 indicates. This implies that the respondents felt the PPDA had raised the ethical standards of the organization which is vital for openness in regard to the procurement processes and specifically in disposal of assets. It was also found that the PPDA had been impactful in promoting innovation among Government Departments/Ministries as the mean of 3.3789 suggests. The mean points out to the role of the PPDA in facilitating forward thinking strategies and innovation among Government Departments/Ministries.

CORRELATION ANALYSIS

The correlation analysis which utilizes the Pearson correlation coefficient to indicate interrelationship between variables was used by the study. The Choice of Management methods was found to correlate with asset disposal rate reflected by ($r = 0.253$, $p = 0.013$). The two variables were therefore statistically significant (P less than 0.05) as well as positive. This implies that if Management choices were increased, it would lead to asset disposal rates increasing linearly which are similar to Gesuka and Namusonge (2013) findings^[23]. Procurement planning and asset disposal were also found to be positively correlated ($r = 0.337$, $p = 0.001$) and significant (P less than 0.05). The finding suggests that if procurement planning variables were increased, it would cause a positive and linear increase in the rate of disposal of assets. These findings correlate with Chemoiywo’s (2014) findings that asset disposal rate and procurement planning were correlated in a positive fashion^[21].

The relationship between financial and accounting risks and assets disposal rate had a significant and positive ($r = 0.209$, $p = 0.042$) correlation. The findings align with Marandi, Awino, Ngugi, and Mwaura (2010), who discovered that assets disposal rates increased when variables related to financial and accounting risks increased as well.

Finally, the moderating variables which was legal framework and regulations had an influence on assets disposal rate ($r = 0.240$, $p = 0.019$). The positive coefficient value implies that increasing the factors related to legal framework and regulations would have a related increase on the rate of asset disposal. This finding aligns with findings that compliance in regulations and guidelines was a predictor of high disposal rates of assets.

MULTIPLE REGRESSION ANALYSIS

This section presents an analysis of the relationships between the study’s variables. The independent variables were; choice of management methods, procurement planning, financial and accounting risks while the dependent variable was assets disposal rate.

MODEL SUMMARY

The model summarizes the efficiency of the model combination used to explain variance in asset disposals.

Table 9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.885 ^a	.784	.757	.33865

Source: Researcher (2022)

a. Predictors: (Constant), Choice of Management Methods, Procurement Planning, Financial and Accounting Risks

Table 9 indicates the model was successful in explaining variance in the rate of asset as the R square value was 0.784. The variables used in the study; choice of management methods, procurement planning, accounting risks and management practices were accountable for 78.4% variation in asset disposal rate. This value was derived after adjustment for standard errors in estimation which implies that when not accounting for errors the model could be relied to explain 88.5% variability in asset disposal rates.

ANALYSIS OF VARIANCES (ANOVA)

The study measured the ANOVA as shown in Table 10.

Table 10: Analysis of Variances (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	12.316	3	4.105	4.809	.004 ^b
1 Residual	77.684	91	.854		
Total	90.000	94			

Source: Researcher (2022)

a. Dependent Variable: Assets disposal rate

b. Predictors: (Constant), Choice of Management Methods, Procurement Planning, Accounting Risks and Management Practice

The study’s predictors were found to be significant at p=0.05 as the attained P value was 0.04 which is less than 0.05. Consequently, choice of management methods, procurement planning, financial and accounting risks (the independent variables) on assets disposal rate are significant. The F value was found to be 4.809 which is greater than the critical value of 2.38 which means the model was significant.

COEFFICIENTS

The regression analysis further resulted in the Coefficients analysis as Table 11 illustrates.

Table 11: Beta Coefficients and Model

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Beta		
	Std. Error			
1 (Constant)	-6.245		-4.286	.001
Procurement Planning	1.293	.407	2.462	.021
Accounting Risks and Management Practice	1.001	.561	3.158	.004
Choice of Management Methods	1.134	.483	2.798	0.018

Source: Researcher (2022)

Dependent Variable: Assets disposal rate

The following regression model was used

$$ADR = \alpha + B_1 X_1 + B_2 X_2 + B_3 X_3 + B_4 X_4 + e$$

$$ADR = -6.245 + 1.293 + 1.001 + 1.134$$

The model illustrates that the most influential determinant of Assets disposal rate was procurement planning (Beta = 1.293). This was followed by Accounting Risks and Management Practice had a beta value of (Beta = 1.134). Choice of management methods (Beta = 1.001). Furthermore, all the predictors were significant as they were found to be less than $P=0.05$.

CONCLUSIONS

From the findings, various conclusions can be presented. Procurement planning affects the rate of assets disposal in the Judiciary significantly. The study concludes that corrupt officers, non-adherence to set PPDA procedures, and the failure of PPOA in enforcing penalties, inadequate organizational pressures and incentives for procurement rules implementation were the main factors affecting the efficacy of procurement planning in determining assets disposal rate. The study concluded that financial and accounting risks was largely, a key determinant of the rate of assets disposal in the Judiciary, Kenya. It is concluded that financial issues such as incorrect expensing of acquisitions, inaccurate recording of fixed asset acquisitions and lack of communication of formalized budgets affected the rate of assets disposal in Kenya's judicial arm.

The study concluded that choice of management methods affected the rate of assets disposal in the Judiciary, Kenya to a large extent. Availability of provisions and guidelines of the Public Procurement and Disposal, Act 2015 played a significant role in informing the choice of management methods. Other critical aspects that contributed to the relationship between choice of management methods and the rate of assets disposal included commitment to continuous improvement affected the rate of assets disposal, the level of trust, past performance, quality issues, and the confidential nature of the contracts.

Another conclusion is that the legal framework and regulations had a moderating impact on the linkage among the determinants and the rate of assets disposal in the Judiciary in Kenya. The legal framework and regulations had not properly addressed issues. Firstly, the commitment from top management was found to be inadequate which impacted the efficiency of various departments involved in asset disposals. Secondly, there was a significant level of meddling in the tendering processes by government officials which severely affected independence and the impartiality of tendering committees. Thirdly, there existed an environment that allowed interference from corrupt officers. The legal framework was not utilized in mitigating these aspects. Furthermore, the departments had dearth in terms of procurement personnel that were qualified. A further challenge was the existence of unresponsive bids and PPDA guideline ignorance. As well as inefficiency in ensuring offenders were properly penalized by the PPOA while inadequacy in allocations from the budget was pertinent to the legal frameworks. The organizational culture and status quo adherence as well as insufficiency in addressing release of funds from the treasury as well as the absences of incentives to drive guidelines adherence also detracted the impact of the legal frameworks and regulations. Therefore, while policy exists, the study concludes that amendments need to be put in place to ensure gaps are not exploited for external gain. Furthermore, the study concludes that there exists a perception in public offices that legal frameworks are inhibitory. However, as the analysis has shown frameworks such as the PPDA enhance delivery in processes and functions.

RECOMMENDATIONS

It is pertinent that:

(i) The Judiciary Procurement Directorate should consider scaling up efforts and work with diligence in stemming out corrupt officers, as well as make sure that that is total adherence to set PPDA procedures. Set penalties should be enforced in totality as applicable by the Public Procurement Oversight Authority in liaison with the Judiciary.

(ii) The Judiciary Procurement Directorate should include strict disposal procurement planning and adopt well researched choice of management methods. Further, compliance with the regulations as per the provisions set out and guidelines provided for within Public Procurement and Disposal, Act 2015 requiring the establishment of disposal committees should be encouraged.

(iii) The Judiciary Procurement Directorate should allocate resources for update training to the procurement and finance staff to ensure that financial issues such as incorrect expensing of acquisitions, inaccurate recording of fixed asset acquisitions and lack of communication of formalized budgets that affect assets disposal plans are managed.

(iv) The Judiciary Procurement Directorate should properly explain stakeholders' limits and roles when dealing with assets disposal. A proactive and stringent approach should be employed in preventing occurrences such as shallow commitment from the top management, tendering process interferences, corrupt practices, low bid responsiveness, PPDA guidance ignorance's and onboarding of unqualified procurement officials. The Directorate should therefore ensure proper arrangements are in place to reduce PPOA inefficiency, streamline budgetary allocations for purchasing efficiencies and strict impositions of penalties on offenders.

(v) A study needs to be carried to find out from the Judiciary Procurement Directorate in Kenya, the challenges faced by the procurement department when dealing with assets disposal as well as the measures put in place to handle these challenges. Furthermore, the study was successful in explaining 78.4% variability in the rate of asset disposals. Thus, the remaining factors that influence asset disposal rate can be investigated.

CONFLICT OF INTEREST

No potential conflict of interest was recorded by the authors

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