



Business, Management and Economics Research

ISSN(e): 2412-1770, ISSN(p): 2413-855X

Vol. 3, No. 9, pp: 176-184, 2017

URL: <http://arpgweb.com/?ic=journal&journal=8&info=aims>

The Extent of Implementation of E-Procurement Program in Selected State Universities and Colleges (SUCs) in Region III, Philippines

Norma L. Raguini

MPA, DPA, Ramon Magsaysay Technological University, Iba, Zambales, Philippines

Abstract: The study determined the extent of implementation of e-procurement program in selected State Universities and Colleges (SUCs) in Region III, Philippines namely four (4) state universities: Ramon Magsaysay Technological University, Bulacan State University, Tarlac State University, Nueva Ecija University of Science and Technology and four (4) state colleges: Pampanga Agricultural College, Tarlac College of Agriculture, Bulacan Agriculture State College and Aurora State College of Technology. Two groups of stakeholders, (1) the procuring entity and (2) end-users, were the respondents for a total of 166 respondents. Results showed that perceptions of procuring entity and end-users differ on the implementation of e-procurement program in terms of receipt and opening of bids, bid evaluation, post-qualification, procurement of goods and supplies and alternative methods of procurement. However, both of the respondents agree on the awards and contract signing, implementation of infrastructure project and termination of contracts. From these results, stakeholders should implement seminars and trainings to enhance awareness of the provisions of government Procurement reform Act and must conform to its provisions to ensure transparency and accountability in government transactions and enhance efficiency and effectiveness in the procurement of goods, services and civil works. All government procuring entities are mandated to use the PhilGEPS in its procurement activities and shall post all opportunities, notices, awards and contracts in it as the central portal of government procurement transactions in accordance with RA 9184 and its IRR.

Keywords: e-procurement program; PhilGEPS.

1. Introduction

Having gone under a history of graft and corruption, people now clamor for higher transparency in government transactions which can be verified publicly. Along with the coming of information age, new technologies started to thrive. This rise of technology provided impetus for e-government under a global concept.

In line with this, a government procurement reform act was established in order to address a number of issues that were raised against the prevailing government procurement system which have spawned an ever worsening scenario of corruption throughout the bureaucracy and which generated a public demand for immediate reform.

The last of the issues mentioned was addressed by the inception of the Government Procurement Reform Act (GPRA) in 2003, or Republic Act No. 9184, which is "An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and for other Purposes. (Ursal Sinforoso, 2004). The law itself not only improves the system of procurement, but contains as well built-in provisions that tend to enhance professionalism and integrity among procurement officers, and provide a level playing field and discipline among bidders. The highlight of RA 9184, known as the Government Electronic Procurement System (G-EPS), is intended as the government's electronic portal that serves as the primary and definitive source of information on all government procurement. Now called the PhilGEPS, it is considered to be the bridge and prime source of information on the procurement of common goods, civil works and general support services, infrastructure projects and consulting services is now being upgraded to conform with the many and varying requirements of time and clients.

All these efforts and attempts at modernization are aimed towards the advocacy of a more efficient, convenient, transparent and open procurement process. It is a sordid fact that the government is often plagued with issues and controversies regarding rampant corruption and in order to attend to the dilemma, the PhilGEPS is recommended to be incorporated in all government transactions. However, little is known if it is used or if it is utilized properly.

It is in this context that the researcher was inspired and prompted to conduct the study to determine the extent of implementation of government electronic procurement systems (PhilGEPS) in selected State Universities and Colleges in Region III.

In line with this, this study endeavors to explore the real scenario on e-procurement in selected State Universities and Colleges in Region III in hopes of discovering or devising new ways in order to fully implement the system.

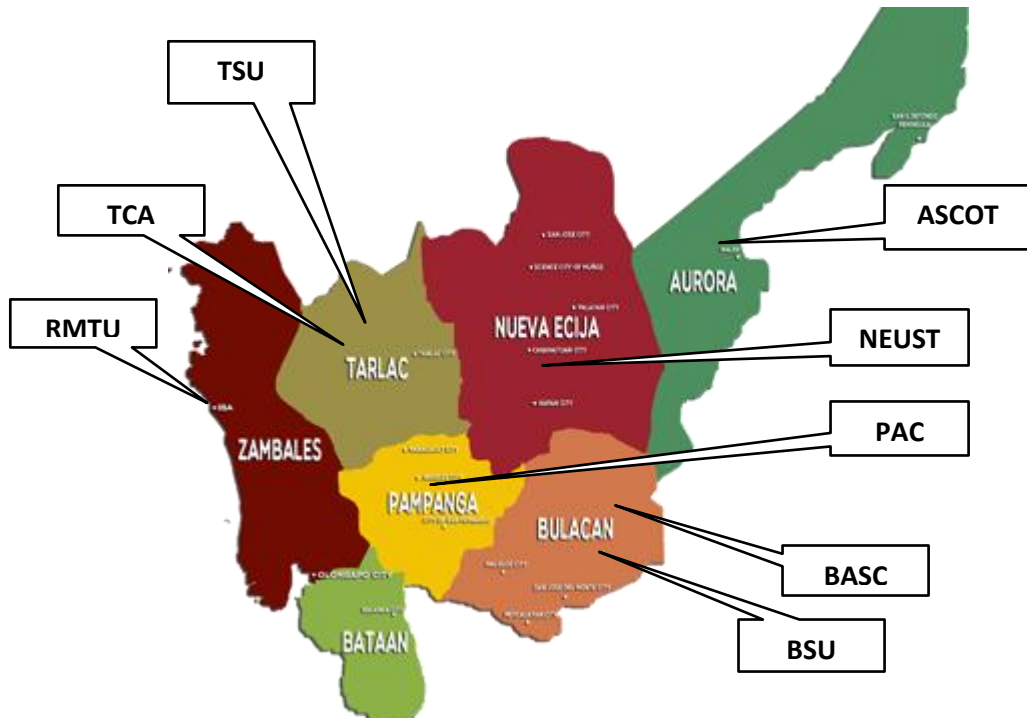
2. Methodology

The descriptive type of research was used in this study. Practices among State Universities and Colleges (SUCs) wherein the guidelines and policies are implemented and perceived problems regarding the extent of implementation of the E-Procurement Program were identified.

The subject of the study is divided into two parts namely the procuring entity and the end-users. The procuring entity are composed of the presidents, the BAC committee, the Vice-presidents of the Administration and Finance as head of BAC, Financial Officers, Budget Officers, Supply Officers, Accountants and Engineers. The end-users are the Directors for Instructions, Auxiliary services, Research, Extension, Administrative services, Deans of different Courses of the selected State Universities and Colleges (SUCs).

The study was conducted in eight selected State Universities and Colleges (SUCs) in Region III, namely: Ramon Magsaysay Technological University, Bulacan State University, Tarlac State University, Nueva Ecija University of Science and Technology, Tarlac College of Agriculture, Bulacan Agricultural State College, Pampanga Agricultural College and Aurora State College (Figure 1). The locale was considered by the respondents as urban to rural.

Figure-1. Map of Region 3 with Locations of Selected State Universities



Data were collected using a survey questionnaire – checklist. Structured face-to-face interviews were also conducted to supplement data gathered.

3. Results and Discussion

Table 1 reveals that both the procuring entity and the end-users indicate that the e-procurement program in terms of receipt and opening of bids of state colleges and universities was implemented to a “great extent”. One main feature of the PhilGEPS is a centralized electronic bulletin board for posting procurement opportunities, notices, awards and reasons for award. The new law stipulated how public bidding should proceed, beginning with a notice on the PhilGEPS, where all the government procurement opportunities notices, results of biddings, awards and reasons for the award must be published. The BAC shall open the bids immediately after the deadline for the submission and receipt of bids.

Table-1. Extent of Implementation of E-Procurement Program in terms of Receipt and Opening of Bids

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. Letter of Intent (LOI) and eligibility requirements as the case maybe, may be sent electronically to a procuring entity through PhilGEPS.	3.95	Great Extent	3.54	Great Extent
2. Registered bidders determined to be eligible may submit their bids at any time before the closing date specified in the bidding documents.	4.38	Great Extent	3.75	Great Extent
3. The BAC has the authority to open the bids.	4.4	Great Extent	3.95	Great Extent
4. Only financial proposals of bidders whose technical proposals meet the minimum requirements are opened or decrypted.	4.34	Great Extent	3.61	Great Extent
5. An update of all procurement contracts, regardless of whether procurement is done electronically or manually are posted on the PhilGEPS bulletin board.	4.0	Great Extent	3.72	Great Extent
6. BAC publicly opens bids at time, date and place specified.	4.38	Great Extent	3.92	Great Extent
Average Mean	4.24	Great Extent	3.75	Great Extent

Table 2 presents the frequency distribution and descriptive measures on the extent of implementation of e-procurement program in terms of bid evaluation.

Table-2. Extent of Implementation of E-Procurement Program in terms of Bid Evaluation

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. BAC preliminary examines technical bid components on pass/fail basis to see if all required documents are present.	4.26	Great Extent	3.67	Great Extent
2. BAC complies with the number of days as prescribed for the opening of bids.	4.42	Great Extent	3.67	Great Extent
3. Goods and infra bids that passed preliminary exam, financial components are evaluated and ranked from lowest to highest.	4.25	Great Extent	3.73	Great Extent
4. Short listed bidders are evaluated and ranked highest to lowest	4.11	Great Extent	3.73	Great Extent
5. Evaluation and ranking is followed by negotiation of Highest Rated Bid as approved by agency head.	3.97	Great Extent	3.76	Great Extent
Average Mean	4.20	Great Extent	3.71	Great Extent

Table 3 presents the frequency distribution and descriptive measures of the extent of implementation of e-procurement program in terms of post qualification.

Table-3. Extent of Implementation of E-Procurement Program in terms of Post-Qualifications

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. BAC verifies requirements of Lowest Calculated Bid or LCB (for goods and infra) and Highest Rated Bid or HRB (for consultancy).	4.35	Great Extent	3.53	Great Extent
2. BAC validates requirements of Lowest Calculated Bid or LCB (for goods and infra) and Highest Rated Bid or HRB (for consultancy).	4.20	Great Extent	3.67	Great Extent
3. Bidder with LCB or HRB that pass post-qualifications criteria is considered Lowest, Calculated Responsive Bid or Highest Rated Responsive Bid, respectively.	4.23	Great Extent	3.82	Great Extent
4. BAC declares Lowest Calculated Responsive Bid or Highest Rated Responsive Bid,	4.37	Great Extent	3.84	Great Extent
5. BAC recommends award to Agency Head.	4.35	Great Extent	4.02	Great Extent
Average Mean	4.30	Great Extent	3.776	Great Extent

Table 4 presents the extent of implementation of e-procurement program in terms of awards and contract signing.

Table-4. Extent of Implementation of E-Procurement Program in terms of Awards and Contract Signing

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. If Agency Head approves BAC recommendation, Notice of Award is issued.	4.68	Very Great Extent	4.31	Great Extent
2. Winning bidder posts performance security and signs contract, unless approval of higher authority is required.	4.29	Great Extent	4.12	Great Extent
3. If Agency Head disapproves BAC recommendation, or there is failure in bidding, contract is re-advertised and rebids.	4.14	Great Extent	4.16	Great Extent
4. BAC issues Notice to proceed to winning bidder.	4.36	Great Extent	4.27	Great Extent
Average Mean	4.37	Great Extent	4.22	Great Extent

Table 5 exhibits the frequency distribution and descriptive measures on the extent of implementation of e-procurement program in terms of contract implementation of procurement of goods and supplies.

Table-5. Extent of Implementation of E-Procurement Program in terms of Contract Implementation of Procurement of Goods and Supplies

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. The procuring entity may issue amendment to order anytime as stipulated in the contract.	3.92	Great Extent	3.48	Moderate Extent
2. The procuring entity suspend the work wholly or partly by written order for a certain period of time as it deems necessary due to force majeure or any fortuitous events.	3.86	Great Extent	3.42	Moderate Extent
3. The supplier pay liquidated damage to the procuring entity for his failure to satisfactorily deliver goods under the contract within specified schedule.	4.0	Great Extent	3.54	Great Extent
4. Advance payments not exceeding 15% of the contract amount maybe paid to contractor in accordance with PD 1445.	3.94	Great Extent	3.55	Great Extent
5. Progress payments shall first be charged against the advance payments under the latter has been fully exhausted; unless otherwise approved by the President.	3.94	Great Extent	3.62	Great Extent
Average Mean	3.93	Great Extent	3.52	Great Extent

Table 6 reveals a marked difference in the perception of the two respondents on the extent of implementation of e-procurement program in terms of contract implementation of infrastructure projects, specifically in statements 1, 2, 3, 4, 6 and 8.

End-users perceive the implementation of requesting the substitution of the retention money for each progress billing with irrevocable standby letters of credit from a commercial bank, bank guarantees or surety bonds callable on demand on a moderate extent, as compared to the procuring entity with a rate of great extent. Section 7 of Revised Implementing Rules and Regulations Annex “E” of R.A. 9184, states that, the procuring entity submit a punch-list to the contractor in preparation for the final turnover of the project. Said punch-list will contain, among others, the remaining works, work deficiencies for necessary corrections, and the specific duration/time to fully complete the project considering the approved remaining contract time. This, however, shall not preclude the procuring entity’s claim for liquidated damages.

Table-6. Extent of Implementation of E-Procurement Program in terms of Contract Implementation of Infrastructure Projects

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. The procuring entity issue variation/change/extra work order to cover any increase/decrease in quantities including the introduction of new work items.	3.80	Great Extent	3.30	Moderate Extent
2. The procuring entity make an advance payment to the contractor in an amount not exceeding 15% of the contract price to be paid in lump sum or two installments.	3.62	Great Extent	3.00	Moderate Extent
3. The advance payment is to be paid to the contractor by deducting fifteen percent (15%) from his periodic progress payments.	3.65	Great Extent	3.49	Moderate Extent
4. Once a month, the contractor submit a statement of work accomplished (SWA) or progress billing and corresponding request for payment for work accomplished.	3.59	Great Extent	3.50	Moderate Extent
5. The procuring entity deduct from the progress payments ten percent (10%) “retention money”, until fifty percent (50%) of the value of works are completed.	3.67	Great Extent	3.51	Great Extent
6. The contractor request the substitution of the retention money with irrevocable standby letters of credit from a bank, bank guarantees or surety bonds callable on demand.	3.67	Great Extent	3.39	Moderate Extent
7. Upon completion of the project of ninety five percent (95%) of the contract amount, the procuring entity may create an inspectorate team to make preliminary inspection.	4.03	Great Extent	3.60	Great Extent
8. The procuring entity submits punch-list to the contractor in preparation for the fund turnover.	3.58	Great Extent	3.46	Moderate Extent
9. The contractor pay the procuring entity for liquidated damages, an amount equal to at least one tenth (1/10) of one percent (1%) of the cost of the unperformed portion of work of delay.	3.63	Great Extent	3.54	Great Extent
10. The procuring entity has the authority to suspend the work wholly or partly by written order, due to force majeure or any fortuitous events.	3.75	Great Extent	3.58	Great Extent
11. The procuring entity determines the amount of additional work so as to fairly entitle the contractor to an extension of contract time when circumstances warrant.	3.75	Great Extent	3.63	Great Extent
AVERAGE MEAN	3.70	GREAT EXTENT	3.45	MODERATE EXTENT

Table-7. Extent of Implementation of E-Procurement Program in terms of Termination of the Contract

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. The procuring entity terminates a contract for default when the supplier fails to deliver or perform any or all of the goods within the periods specified in the contract.	3.80	Great Extent	3.70	Great Extent
2. The procuring entity terminates the contract if the supplier in unable to deliver or perform any or all of the goods, amounting to at least ten percent (10%) of the contract price for a period of not less than sixty (60) calendar days.	3.82	Great Extent	3.68	Great Extent

3. The procuring entity terminates a contract for default due to contractor's fault while the project is on-going it has incurred negative slippage of fifteen percent (15%).	3.68	Great Extent	3.73	Great Extent
4. The contract is terminated when the contractor abandons the contract works, refuses or fails to comply with a valid instruction of the procuring entity.	3.89	Great Extent	3.83	Great Extent
5. The procuring entity terminates the contract, in whole or in part, at any time for its convenience, for conditions that make project implementation economically, financially or technically impractical or unnecessary.	3.92	Great Extent	3.65	Great Extent
6. The procuring entity terminates the contract if the supplier is declared bankrupt or insolvent.	3.97	Great Extent	3.65	Great Extent
7. The procuring entity terminates the contract in case it is determined prima facie that the supplier /contractor has engaged in unlawful deeds and behavior relative to contract acquisition and implementation.	3.90	Great Extent	3.70	Great Extent
8. The contractor terminates its contract with the procuring entity if the works are completely stopped for a continuous period of at least sixty (60) calendar days through no fault of its own.	3.65	Great Extent	3.40	Moderate Extent
Average Mean	3.83	Great Extent	3.67	Great Extent

Table 7 reveals frequency distribution and descriptive measures of the extent of implementation of e-procurement program in terms of termination of contract

3.1. Alternative Methods of Procurement

The table shows the alternative methods of procurement such as: 1) limited source bidding; 2) direct contracting; 3) repeat order; 4) shopping; and 5) negotiated procurement.

The lowest rank given to alternative method of procurement was through limited source bidding was given by the end-users with a mean value of 3.17 considered as "moderate extent" whereas the procuring entity perceived second lowest rank with a mean value of 3.81 considered as "great extent".

The procuring entity selects from a list of suppliers or consultants with known experience and expertise in the type of procurement.

Table-8. Extent of Implementation of E-Procurement Program in terms of Alternative Methods of Procurement

Items	Procuring Entity		End – Users	
	Mean	Verbal Interpretation	Mean	Verbal Interpretation
1. Limited Source Bidding The procuring entity select from a list of supplier or consultants with known experience and expertise in the type of procurement.	3.81	Great Extent	3.17	Moderate Extent
2. Direct Contracting The procuring entity directly procure goods of proprietary nature which can be obtained from the proprietary source, i.e. patents, trademarks and copyrights.	3.62	Great Extent	3.30	Moderate Extent
3. Repeat Order The procuring entity procures goods from the previous winning bidder.	3.98	Great Extent	3.55	Great Extent
4. Shopping The procuring entity procures directly from suppliers when there is an unforeseen contingency requiring immediate purchase.	4.24	Great Extent	4.00	Great Extent

5. Negotiated procurement The procuring entity procures goods and infrastructure project when there is failure of bidding for the second time, emergency cases and takeover of contracts.	4.03	Great Extent	3.95	Great Extent
Average Mean	3.94	Great Extent	3.59	Great Extent

3.2. Significant Difference between the Perception of the Procuring Entity and End- users on the Extent of Implementation of E-procurement Program

The significant difference between the perception of the procuring entity and the end-users on the extent of implementation of e-procurement program is presented in table 10.

Table-9. Significant Difference between the Perception of the Procuring Entity and the End-users on the Extent of Implementation of E-Procurement Program

Variables	Procuring entity		End-users		t-value	t-critical	Decision	Interpretation
	Mean	SD	Mean	SD				
1. Receipts and Opening of Bids	4.24	0.61	3.75	0.90	3.46	1.98	Accept	Significant
2. Bid Evaluation	4.20	0.73	3.71	0.98	3.06	1.98	Accept	Significant
3. Post-Qualifications	4.30	0.78	3.78	0.89	3.44	1.98	Accept	Significant
4. Awards and Contract Signing	4.37	0.78	4.22	0.89	0.93	1.98	Reject	Not Significant
5. Contract Implementation of Procurement of Goods and Supplies	3.93	0.83	3.52	0.97	2.42	1.98	Accept	Significant
6. Contract Implementation of Infrastructure Projects	3.70	0.98	3.45	1.13	1.26	1.98	Reject	Not Significant
7. Termination of the Contract	3.83	0.91	3.67	0.99	0.84	1.98	Reject	Not Significant
8. Alternative Methods of Procurement	3.94	0.77	3.59	0.93	2.09	1.98	Accept	Significant

Significant differences were found between the ratings of procuring entities and end user in terms of receipts and opening of bids, bid evaluation, post qualifications, contract implementations on goods and supplies alternative methods of procurement. The differences can be attributed to higher ratings provided by the procuring entities that include members of bids and awards committee of the state colleges and universities.

On the other hand, there are no significant difference in the perceptions of the procuring entity and end-users on the extent of implementation of e-procurement program in terms of awards and contract signing, contract implementation of infrastructure projects, and termination of the contract.

The procuring entity and the end-users evaluated the extent of implementation of e-procurement program based on their actual experiences. The procuring entity believed that they have implemented the program effectively and efficiently. The end-users on the other hand, believed that the program was not properly implemented and not in accordance with the provisions of the New Government Procurement Reform Act (R. A, 9184). Thus, the difference in the perception of the respondents was significantly marked.

4. Conclusions

The following conclusions and implications were drawn:

1. Significant differences exist between the perceptions of the procuring entity and the end-users in terms of receipt and opening of bids, bid evaluation, post qualification, contract implementation of goods and supplies, and alternative methods of procurement.

2. However, the procuring entity and the end-users showed no significant difference in their perceptions on the extent of implementation of e-procurement program in terms of awards and contract signing, contract implementation of infrastructure and termination of contract.

3. There seems to be congruity of observation and perception of the stakeholders on the problems and solutions viz-a-viz on the implementation of the e-procurement program and the solutions to correct the problem encountered.

Recommendations

In light of the findings, problems encountered and recommended solutions, and conclusion of this study, the following recommendations were presented:

1. The procuring entity is mandated to fully use the PhilGEPS in accordance with the policies, rules, regulations and procedures adopted by GPPB and embodied in IRR-A. (Sec. 8.3 IRR-A, R.A. 9184)
2. Seminars and trainings should always be provided to BAC members and end-users and those who are involved in the procurement activities in order to improve their level of awareness especially the end-users;
3. Strict compliance in the preparation of the Project Procurement Management Plan should be imposed to end-users as the basis for the preparation of the Annual Procurement Plan by the BAC secretariat and the PMMP and APP shall be evaluated by the BAC chairman and members before it is submitted to the agency head for approval;
4. Written policies should be adopted by the procuring entity to serve as guides in its decisions and as matter of policy especially on the extent of implementation of government procurement program in terms of implementation of goods and services, implementation of infrastructure projects and termination of contract;
5. The procuring entity should employ at least one (1) legal officer to provide for proper indemnifications to BAC members;
6. Compliance to Section 4 of Administrative Order No. 17 directing the procurement of Common-Use supplies should be imposed. Common-use supplies shall be procured directly from the DBM Procurement Service or its depots without the need of public bidding as provided in Section 53.5 of the Implementing Rules and Regulations (IRRs) of R.A. 9184; 7).
7. All government procuring entities are mandated to use the PhilGEPS in its procurement activities, and shall post all opportunities, notices, awards, and contracts in it as the central portal of government procurement transactions in accordance with R.A. 9184 and its IRRs. All shall subscribe to the additional features of the PhilGEPS such as the Virtual Store, E-payment and E-bid submissions as they become available and are implemented.
8. Similar study is hereby recommended in the future to know the extent of implementation of e-procurement program to validate the findings of this study including the factors affecting the implementation of the e-procurement program

Bibliography

- Angara Edgardo Procurement law is key in fight vs corruption. Available on: www.senate.gov.ph/press_release/2010/0927_angara2.asp
- Argyris, C. Personality and organization theory revisited. Available on: <http://www.jstor.org/pss/2392060>
- Attanapola, C. T. (2004). Changing gender roles and health impacts among female workers in export-processing industries in Sri Lanka. *Social Science & Medicine*, 58: 3201–2312.
- Boncodin and Emilia, T. Governance and Institutional Reforms in the Public Sector Introduction to Public Administration in the Philippines. *A Reader*: 568.
- Boncodin and Emilia, T. Government budgeting: Trends and prospects Public administration by the Year 2000: Looking back into the future. 278.
- Brien, O. and Rob (2011). The Philippines to enhance e-procurement system. Asia pacific futuregov.
- Campos Edgardo Managing the Politics of Reform. Available on: <http://www.worldcat.org>
- Canlas Jomar (2009). Alleged deped noodle scam stirs house to action. *The Manila Times*: Available on: <http://www.manilatimes.net/national/2009/may/01>
- Choudhury, K. K., Hanifi, M. A., Rasheed, S. and Bhuiya, A. (2000). Gender inequality and severe malnutrition among children in a remote rural area of Bangladesh. *Journal of Health, Population, and Nutrition*, 18: 123–30.
- Cobacha and Lucenario (1996). Law on Public Bidding and Government Contracts.
- Donaldson Stewart Using theory to improve evaluation practice: Resources to enhance your knowledge and skills.
- Donaldson, T. and Preston, L. (1995). The stakeholder theory of the modern corporation: Concepts, evidence and implications. *Academy of Management Review*, 20: 65-91.
- Engstrom, Anne, Wallstrom, Asa, Salehi-Sangari and Esmail Implementation of Public e-Procurement in Swedish Government Entities. *Proceedings of the International Multiconference on Computer Science and Information Technology*: 315-19.
- Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston: Pitman Friedman, Milton (1970) The Social Responsibility of Business Is to Increase Its Profits. New York Times Magazine.
- Gacusana (2010). Delays, Abuse of Discretion, Lack of Transparency, and Competition Are Just a Few of the Most Common Complaints About Government Procurement.
- Gardenal, F. (2012). Public E-procurement – Define, Measure and Optimize. Available on: www.ippa.org/IPPC4/Proceedings/05-e-procurement
- Gerhardt Edward and Kai Krueger (2012). Efficient E-procurement with SAP. Available on: <http://www.dl.acr.org/citation.cfm?id=1502020>
- Guilford Marjorie (2012). E-procurement Goes to College. available on: <http://www.eric.ed.gov/Eric> Web Portal/record Detail? accno=EJ628177

- Gunasekaran Angappa and Eric, W. T. Ngai, Adoption of e-procurement in Hong Kong: An empirical research Science Direct. *International Journal of Production Economics*:
- Hall Carol (2010). *When our biggest challenge is ourselves*. Thomson Reuters.
- Human Behavior In Organization: available on: <http://www.212articles.com/human-behavior-in-organization/>
- Jensen and Michael, C. Value maximization and stakeholder theory hbs working knowledge. *Journal of Public Procurement*, 6(1&3): 70-99.
- Kaliannan Maniam, Awang Halimah and Raman Murali (2009). Government purchasing: A review of e-procurement system in Malaysia. *The Journal of Knowledge Economy & Knowledge Management*, IV:
- Kanjanapan, W. (2005). Age Differences in Values relating to Work, Savings Habits and Borrowings: Evidence from the Household. Income and Labour Dynamics in Australia (HILDA) Survey.
- Kim, N. G. and Aik (2005). Survey on electronic procurement implementation in Malaysia construction companies. Kumar Prakash (2005). So Why Go Alone? *Dataquest*:
- Lewin Kurt (1992). *Organizational Culture*. San Francisco Jossey-Bass Publications.
- Lindeman Michelle (2010). Program Evaluation. available on: <http://www.learningtogive.org/papers/paper51.html>
- Longstreth Bevis (1997). Corporate Governance: Warren E. Buffet on Corporate Constituency Laws and Other Newfangled Ideas: An Imaginary Conversation. *Cardozo Law Review*:
- Ludwig and Von Bertalanfy (1968). General System Theory. available on: <http://www.panarchy.org/vonbertalanfy/systems.1968.html>
- McCallum and John, S. (1997). The Face Behind Change. *Ivey Business Quarterly*. Winter.
- Mendoza and Heidi, L. (2005). A Guide to Investigation of Common Fraud and Irregularities, Revised Edition.
- Nadler, D. (1998). *Champions of Change*; San Francisco Jossey-Bass.
- Oghoore Nelson How E-procurement Facilitate Supplier Relationship. available on: www.bod.com/index.php?id=3435&objk_id=635233
- Okah, J. (2008). Trust in E-procurement. Available on: <http://www.roar.uel.ac.uk/jepui/handle/10552/905>
- Padre-isip Rachele The public procurement process: Good law, poor reality. available on: http://www.transparencyreporting.net/index.php?option=com_content
- Parida Vinit (2010). Kittipong sophonthummapharn, and upasana parida. *Understanding E-procurement: Qualitative Case Studies*:
- Patiag and Lauro, A. (2010). The Implementation of the Government Procurement Reform Act. *The Case of the Philippine Charity Sweepstakes Office*:
- PhilGEPS: Available on: <http://www.philgeps.net>
- Philippine Government Electronic Procurement System (PhilGEPS): Available on: www.timawa.net/forum/index.php?topic=14792.0
- Presutti, W. D. (2003). Supply management and e-procurement: Creating Value Added in the Supply Chain. *Industrial Marketing Management*, 32(3): 219-26.
- Procurement in the Philippines Has Limited Prospects: Available on: www.scribd.com
- Procurement Watch Inc: Available on: www.ippa.ws/IPPC1/Book/Chapter_3.pdf
- Republic Act No Code of Conduct and Ethical Standards for Public Officials and Employees.
- Republic Act No. 9184 The government Procurement Reform Act of 2003.
- Ross, C. E. and Wu, C. (1995). The links between education and health. *American Sociology Review*, 60: 719-45.
- Sanchez, C. A. Methods and techniques of research.
- Sehwail Loay, Ricki, G. and Ingalls Critical success factor for e-procurement marketplace. available on: www.inderscience.com/sesrch/index.ph?action
- Sharma, M. K. and Vaisla, K. S. (2008). E-procurement model in e-governance framework of Uttarakhand to provide B2B, G2B and B2G e-commerce applications.
- Steiner, George, A., Steiner and John, F. (1997). *Business, Government, and Society: A managerial perspective*. 8th edn McGraw-Hill Companies.
- Syquia Jose Luis Overhauling the Legal Infrastructure of Public Procurement. <http://www.worldcat.org>
- Trillanes Antonio (2002). Corruption in the Philippine Navy procurement system (Unpublished Master's Thesis, University of the Philippines, Diliman, Quezon City).
- Ursal Sinforoso (2004). Government procurement Tool Kit (R.A. No. 9184: Annotated); Quezon City: Good Governance Books.
- Vaidya, Kishor, Sajeew, A. S. M. and Callender Guy (2006). Critical factors that influence e-procurement implementation success in the public sector. *Journal of Public Procurement*, 6(1&3): 70-99. <http://www.sciencedirect.com/science/article/pii/S0925527307002514>