

Effect of Work Specialization on the Implementation of Procurement Procedures in Public Health Facilities in Nakuru County, Kenya

¹Leriari Ltajirin Ambrose, ²Prof. Emmanuel Awuor

¹Research scholar, The Management University of Africa, Nairobi, Kenya

²Professor (Associate), The Management University of Africa, Nairobi, Kenya.

ABSTRACT: Implementing procurement procedures in public health facilities in Nakuru County ensure the quality of goods and services acquired, leading to better healthcare outcomes for patients and timely delivery of supplies. Regardless of the effort by the public health facilities in Nakuru County to improve performance of the procurement function, poor implementation and non-compliance to procurement regulations still pose as key challenges. The study therefore sought to determine the effect of work specialization on the implementation of procurement procedures in public health facilities in Nakuru, Kenya. The study was anchored on contingency theory. The study adopted descriptive survey design. The study targeted 82 respondents involved in the procurement process in health facilities; they include medical officer in charge of the various targeted health facilities, procurement officers and department heads from user departments in health facilities in Nakuru County. The study adopted Slovincs' formula to get the sample size of 68 respondents from the total target population. The researcher further used simple random sampling to select the sample size for each of the category of the target group. A pilot-test was conducted at Kericho County Referral hospital where 7 questionnaires were issued out. Data was collected using the drop and pick later method which was best collected after two weeks. In this method, the consent statement was issued and then the questionnaire administered. Quantitative data was analysed by use of Statistical Package for Social Sciences. The study adopted descriptive and inferential statistic. The study concluded that there is a positive and statistically significant correlation between work specializations on implementation of procurement procedures in public health facilities in Nakuru County. The study recommends that work specialization within the procurement process can be optimized by embracing division of labor and expertise-based delegation. The division of labor should be conducted strategically, ensuring that tasks are distributed among team members in a way that matches their strengths and competencies.

Keywords: *Work Specialization, Implementation of Procurement Procedures, Public Health Facilities*

I. INTRODUCTION

Procurement procedures in public health facilities refer to the formal processes and protocols established to govern the acquisition of goods and services (World Health Organization, 2020). The primary purpose of these procedures is to ensure transparency, fairness, and accountability in the procurement process. By adhering to established guidelines, public health facilities can acquire necessary resources in a structured and efficient manner. Procurement procedures begin with the identification and assessment of the facility's needs (WHO, 2020). This involves conducting a comprehensive analysis of the required goods, services, and equipment based on patient needs, population demographics, and healthcare priorities. Adequate planning ensures that procurement decisions align with the facility's goals and strategic objectives, contributing to improved service delivery.

The implementation of procurement procedures refers to the process of putting into action the established policies, guidelines, and practices for acquiring goods, services, and equipment in an organization or institution. It involves carrying out the steps and activities outlined in the procurement procedures to ensure the efficient and effective procurement of necessary resources. This includes activities such as planning, needs assessment, supplier selection,

contract management, monitoring, and record-keeping. The implementation of procurement procedures aims to promote transparency, fairness, accountability, and value for money in the procurement process (Saleemi, 2019).

The implementation of procurement procedures is crucial in public health facilities to ensure the effective acquisition of goods, services, and equipment necessary for healthcare delivery. (World Health Organization, 2018). Implementation of procurement procedures includes the selection and evaluation of suppliers or vendors. Facilities should establish transparent and competitive processes for supplier selection, ensuring fairness and integrity (WHO, 2018). This may involve soliciting bids or projects, conducting supplier evaluations based on predetermined criteria, and considering factors such as quality, price, reliability, and ethical considerations. Proper evaluation and selection of suppliers contribute to the facility's ability to acquire high-quality goods and services.

The implementation of procurement procedures in public health facilities in China is guided by a comprehensive legal and regulatory framework. The Government Procurement Law, enacted in 2002, provides the fundamental principles and guidelines for procurement practices in the country (Li, 2019). This law ensures that procurement activities in public health facilities adhere to principles of fairness, transparency, and efficiency. A key aspect of implementing procurement procedures is thorough procurement planning and needs assessment. Public health facilities in China conduct rigorous analyses of their procurement needs, taking into account factors such as population demographics, healthcare demands, and facility requirements (Yu, 2019). This process enables facilities to identify their specific procurement needs, allocate resources effectively, and develop comprehensive procurement plans.

The implementation of procurement procedures in public health facilities in Ghana is governed by a robust legal and regulatory framework. The Public Procurement Act, 2003 (Act 663), serves as the primary legislation that provides guidelines and principles for procurement practices in the country (Ghana Public Procurement Authority, 2016). This act ensures that procurement activities in public health facilities adhere to standards of transparency, fairness, and efficiency. Effective implementation of procurement procedures includes robust contract management and monitoring. Once suppliers are selected, contracts are established, specifying the terms, conditions, and performance indicators. Public health facilities in Ghana monitor supplier performance to ensure compliance with contractual obligations, quality standards, and timely delivery of goods and services (Ghana Ministry of Health, 2017). Regular monitoring allows for the identification of any deviations or non-compliance, facilitating prompt corrective actions.

In Kenya, Procurement methods are open tendering, restricted tendering, direct procurement, request for project, and request for quotations, specially permitted procurement and practices for low value procurements (Procurement Act, 2015). The most preferred method is the open tendering as it allows for fairness and transparency. The rest are usually referred to as alternative procurement methods and should only be used where expressly allowed by the law (Procurement Act, 2015). For each method, there exists a threshold of expenditure beyond which an entity cannot exceed, but the minimum level of expenditure usually depends on the procurement entity's budgetary allocation. There is need for strict adherence to these thresholds in order to remain compliant with the law, (Public Procurement and Regulations, 2006).

Organizational structure refers to the arrangement and design of roles, responsibilities, and relationships within an organization (Daft & Armstrong, 2021). It outlines how various tasks, functions, and processes are divided, coordinated, and controlled to achieve the organization's goals effectively and efficiently. A well-designed organizational structure enhances communication and collaboration among individuals, teams and departments. In an organization, the elements of organizational structure such as work specialization play a crucial role in shaping how it functions. Work specialization, on the other hand, entails breaking down tasks into specific, specialized roles and responsibilities, optimizing efficiency and expertise in those roles (Pugh, Hickson, 2019).

Work specialization, also known as division of labor, is a fundamental principle of organizing tasks within an organizational context. It involves the allocation of specific tasks and responsibilities to individuals or groups based on their unique skills, abilities, and expertise (Grant, 2018). Work specialization facilitates the development of specialized skills and expertise within an organization. According to the research by Hackman and Oldham (2017), work specialization positively impacts employee motivation and job satisfaction.

Employees who are assigned tasks that align with their skills and interests tend to experience a greater sense of accomplishment and personal growth. This, in turn, enhances their expertise and job performance. For instance, in the field of medicine, specialization allows doctors to focus on specific areas such as cardiology, neurology, or pediatrics, enabling them to gain in-depth knowledge and skills that contribute to better patient care outcomes (Landon, 2019). Work specialization can have a significant impact on procurement procedures, generally leading to increased efficiency,

expertise, and quality. However, organizations must strike a balance between specialization and flexibility to ensure effective communication, adaptability, and overall success in the procurement process (Grant, 2018).

1.1 Statement of the Problem

In Nakuru County, the implementation of procurement procedures in public health facilities is confronted by persistent challenges that hinder efficient service delivery and resource management. These issues are exemplified by the existence of several stalled projects within the county's health sector. According to county health infrastructure upgrading report (2022) 14 public health facility projects, including the construction of new health centers and the refurbishment of existing ones, remain incomplete and stalled. Among this projects is the trauma center in Nakuru County Referral Hospital, maternity ward in Subukia Sub-County Hospital, Outpatient Department Unit in Bahati-Sub-County Hospital, Theater in Molo Level Four Hospital, and Surgical Ward in Olenguruone Sub County Hospitals. In 2022, the Nakuru County Assembly Budget and Appropriations Committee reported that over 60% of the allocated funds for health infrastructure projects in the county were underutilized, resulting in stalled projects and delayed procurement processes (World Bank, 2022). This has led to an inadequate number of functional health facilities and the inefficient allocation of public funds. Moreover, this situation is exacerbated by issues such as prolonged procurement procedures and a lack of transparency. The Nakuru County Procurement Department reported an average delay of 4 to 6 months in the procurement process for health facility projects, which negatively affects project timelines and financial management (Nakuru County Procurement Department, 2023). Furthermore, the complex bureaucratic structure of public healthcare institutions exacerbates the challenges associated with procurement. Hierarchical layers of decision-making often lead to bureaucratic red tape, causing delays in the procurement process. Moreover, inadequate capacity and training among procurement staff hinder their ability to navigate these bureaucratic hurdles efficiently, resulting in further delays and inefficiencies therefore the study sought to assess the effect of work specialization on the implementation of procurement procedures in public health facilities in Nakuru County, Kenya

1.2 Objectives of the Study

To assess the effect of work specialization on the implementation of procurement procedures in public health facilities in Nakuru County, Kenya

II. LITERATURE REVIEW

2.1 Theoretical Review

The study was anchored on contingency theory. The contingency theory was developed by Fred Edward Fiedler in the mid-1960s. The theory asserts that, the optimal course of action an organization can take is only dependent upon the external and internal situation. As such, it is safe to say that there is no best way to organize, lead or decide for an organization other than by considering the circumstances in which it finds itself in. Management is key in almost all organizations in the world today. While there is no manual to managing these organizations, the contingency theory offers managers an opportunity to optimize the course of action they take. This way, they will be able to effectively apply these contingencies to their own style of leadership.

The contingency theory of management, though influential in shaping management thought, has faced criticism on several fronts. One primary critique pertains to its complexity. The theory posits that the most effective management style or structure is contingent upon the specific situation or context. Detractors argue that this complexity can make it challenging to apply in practice (Donaldson, 2001). Moreover, the theory often lacks clear guidelines for managers on how to determine which approach is most appropriate in a given situation. Some critics also contend that the theory's focus on adapting to environmental contingencies may overlook other critical factors, such as organizational culture and leadership, which can significantly impact an organization's effectiveness (Tsui, 2014). Additionally, detractors argue that the Contingency Theory may not adequately address the dynamics of change management, which is essential in today's rapidly evolving business environment (Moldoveanu & Martin, 2017).

The theory is relevant to the current study since it is emphasis on adapting management practices to fit the specific situation aligns with the need for tailored procurement strategies in healthcare settings. For example, in a large, urban hospital with a broad range of medical specialties, work specialization and procurement procedures may need to be finely tuned to ensure efficient and specialized supply chain management. In contrast, smaller rural health clinics may require a different approach, emphasizing a more generalized supply chain structure. The Contingency Theory can guide public health facility managers in assessing the unique contingencies of their setting and tailoring work specialization and procurement procedures accordingly to optimize efficiency and cost-effectiveness in healthcare procurement. Therefore, the theory help in explaining the influence of work specialization on implementation of procurement procedures in public health facilities in Nakuru County

2.2 Work Specialization and Implementation of Procurement Procedures

Muthoni (2017) examined how work specialization affects performance management. The study targeted 1205 Kenyan NHIF personnel. 134 participants were selected using stratified random sampling. The primary data was acquired via structured questionnaire. The study used descriptive statistics to tabulate frequencies, percentages, averages, and standard deviation. Regression modeling pooled the impact of organizational design, incentives, and management on performance management system adoption, while correlational analysis examined causal linkages. The results were presented in tables and figures using SPSS. The study found that work specialization helps achieve performance management system success. Juma, Mburu, and Waiganjo (2017) examined how work specialization affects procurement in Kenyan public universities. Case study research was used. Key informants were interviewed in-depth and procurement methods, organizational charts, and performance reports were evaluated. Sample was selected through purposeful sampling. The study indicated that work specialization helped Kenyan public universities execute procurement procedures.

Adeyoyin, Unazi, and Oyewunmi (2015) examined how work specialization and departmentalization affect job satisfaction in a Nigerian university library. Descriptive study design and survey approach were used to collect data. Respondents received 50 surveys with 30 structured questions. The majority of the library personnel were satisfied with their current specialism. Since the introduction of online copy cataloguing and classification, which allows users to interact with computer systems and sometimes navigate further to verify Internet information, cataloguing may no longer be the most boring part of any library. The study revealed that work satisfaction is personal and impacts mood.

Kimiti, Okello, and Karanja (2017) examined how work specialization affects civic secondary school performance in Bahati sub-county, Kenya. The study examined structure specialization and strategy implementation theories. The study used descriptive correlational research. The researcher employed structured questionnaires to acquire primary data for his study. The study population came from Bahati sub-county, Nakuru County, Kenya schools. All 31 local public secondary school principals were counted. Pearson correlation coefficient indicated correlations between independent and dependent variables. In conclusion the findings revealed that structural specialization improves strategic plan implementation.

Alalade and Oyebo (2017) examined how work specialization affects Nigerian bank procurement. Key informants were interviewed in-depth and procurement methods, organizational charts, and performance reports were evaluated. The sample size was chosen via purposeful sampling. The study indicated that work specialization helped Nigerian banks adopt procurement procedures.

Asamoah, Tetteh, and Lomotey (2016) examined how work specialization affects Ghanaian public hospital procurement. The mixed-method study used focus group interviews and a survey. Stratified random selection selected 400 employees from 20 hospitals. The study indicated that work specialization improved procurement procedures in Ghanaian public hospitals. Balarabe and Abdullahi (2020) examined how work specialization affects Nigerian manufacturing enterprises' procurement methods. A method of quantitative study and stratified random sampling selected 250 employees from 25 organizations. A survey that participants completed themselves collected data. The investigation indicated that work specialization improved procurement practices in Nigerian manufacturing enterprises. Firms that clearly defined roles and duties and dispersed tasks and activities based on employees' talents and knowledge were more likely to implement purchasing processes successfully.

2.3 Conceptual Framework

Independent Variables

Dependent Variable

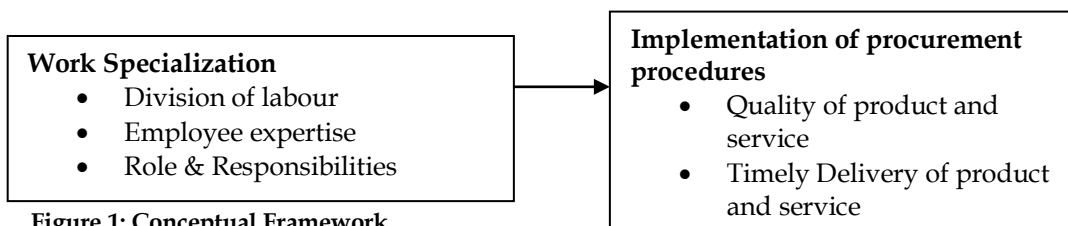


Figure 1: Conceptual Framework

III. RESEARCH METHODOLOGY

The study adopted descriptive research design. The study targeted 82 respondents involved in the procurement process in health facilities; they include medical officer in charge of the various targeted health facilities, procurement officers and department heads from user departments in health facilities in Nakuru County. The study adopted Slovincs’ formula to get the sample size of 68 respondents. The researcher further adopted simple random sampling to select the sample size for each of the category of the target group. A pilot-test was conducted at Kericho County Referral hospital where 7 questionnaires were issued out. Data was collected using the drop and pick later method which was best collected after two weeks. Quantitative data was analysed by use of Statistical Package for Social Sciences. The study adopted descriptive and inferential statistic to analyze data. After analysis data was presented in form of tables.

IV. FINDINGS

4.1 Reliability Test Results

The researcher sought to determine the reliability level of the researcher instrument. The results are indicated in table 1

Table 1: Reliability Analysis

Variable	No. of items	Cronbach alpha	Decision
Work Specialization	5	0.838	Reliable
Implementation of Procurement Procedures	4	0.873	Reliable

From the findings the Cronbach Alpha was between the recommended 0.7-0.9 implying that the instruments were reliable.

4.2 Respondents’ Highest Level of Education

The respondents were asked to indicate their highest level of education. The findings were as shown in Table 2

Table 2: Respondents’ Highest Level of Education

Level of Education	Frequency	Percentage
Bachelors Degree	22	35
Masters Degree	26	42
Postgraduate Degree	14	23
Total	62	100

From the findings, 22 (35%) of the respondents indicated that they had attained bachelors degree, 26(42%) had attained masters degree while 14(23%) had attained bachelors degree education. Procurement in the health sector involves navigating complex regulations and policies. Educated personnel are better equipped to interpret and comply with these regulations, ensuring that procurement processes adhere to legal and ethical standards. This helps mitigate the risk of corruption, fraud, and non-compliance, safeguarding public funds and maintaining the integrity of procurement activities.

4.3 Duration of Service with the Public Health Facilities

The respondents were also asked to indicate the duration the respondents had been working in the banking industry. The findings were presented in Table 3

Table 3: Duration of Service with the Public Health Facilities

Duration of Service	Frequency	Percentage
Less than 5 Years	8	13
5-10 Years	25	41
11-15 Years	17	27
More than 15 years	12	19
Total	62	100

According to the findings, 8 (13%) of the respondents indicated that they had been working with the with the Public Health Facilities for 1-5 years, 25(41%) of the respondents indicated that they had been working with the public health facilities for 5-10 years, 17 (27%) of the respondents indicated that they had been working with the public health facilities for 11-15 years while 12 (19%) indicated that they had been working with the public health facilities for more than 15 years. The duration of service an individual has worked determines his/her capacity. Employees who have longer working experience tend to have better skills. This shows that majority of the respondents had been working with the public health facilities for 5- 10 years.

4.4 Work Specialization and Implementation of Procurement Procedures

The respondents were asked to indicate their level of agreement on the work specialization on implementation of procurement procedures in public health facilities in Nakuru County. The findings are presented in Table 4

Table 4: Work Specialization and Implementation of Procurement Procedures

Statement	S	A	U	D	SD	Mean	Std
	%	%	%	%	%		
The best possible use of abilities is facilitated by division of labor, which in turn improves the efficiency with which purchasing procedures are carried out.	52	39	9	0	0	4.419	0.667
The deployment of procurement procedures is aided by the efficiency gains from task simplification that result from division of labor.	37	31	19	13	0	3.887	1.073
Expertise-based delegation improves the efficiency and effectiveness of procurement processes.	44	40	6	10	0	4.177	0.932
In order to establish efficient purchasing processes, positions and duties must be clearly defined and assigned.	37	39	10	14	0	3.984	1.032
There is a correlation between the effectiveness of procurement procedures and the specialization of medical officers.	42	39	11	8	0	4.145	0.921

According to the findings majority of the respondents agreed (91%) that the best possible use of abilities is facilitated by division of labor, which in turn improves the efficiency with which purchasing procedures are carried out with a mean of 4.419 and the standard deviation of 0.667. Division of labor allows individuals within the procurement team to focus on specific tasks or areas of expertise based on their skills, knowledge, and experience. For example, one team member may specialize in market research and supplier identification, while another may excel in contract negotiation or vendor management. Specialization enables each team member to leverage their unique abilities to perform their assigned tasks more effectively and efficiently.

The findings further indicated that majority of the respondents (68%) agreed that the deployment of procurement procedures is aided by the efficiency gains from task simplification that result from division of labor with a mean of 3.887 and the standard deviation of 1.073. Also, the findings indicated that majority of the respondents (84%) agreed that the expertise-based delegation improves the efficiency and effectiveness of procurement processes with a mean of 4.177 and a standard deviation of 0.932. The study findings are in line with those of Mwangangi, (2017) expertise-based delegation allows each task within the procurement process to be assigned to the person or team best equipped to handle it. This specialization leads to greater efficiency because individuals with expertise can complete tasks more quickly and accurately than those without the necessary knowledge.

Further majority of the respondents (76%) agreed that in order to establish efficient purchasing processes, positions and duties must be clearly defined and assigned with a mean of 3.984 and a standard deviation of 1.032. Majority of the respondents (81%) also indicated that there is a correlation between the effectiveness of procurement procedures and the specialization of medical officers a mean of 4.145 and a standard deviation of 0.921. The standard deviation ranged from 0.667 to 1.073 indicating that majority of the respondents agreed with the issues raised. The study is in agreement with Musiu (2015) study which found that specialized medical officers can expedite the decision-making process by providing precise information about their department's requirements. This reduces delays and bottlenecks in procurement, ensuring that goods and services are acquired in a timely manner.

4.5 Implementation of Procurement Procedures

The respondents were asked to indicate their level of agreement on the procurement procedures implementation. The findings are presented in Table 5

Table 5: Implementation of Procurement Procedures

Statement	SA %	A %	U %	D %	SD %	Mean	Std
Timeliness of service provision is ensured.	26	47	17	10	0	3.887	0.907
The medical center achieves its yearly targets.	37	45	13	5	0	4.113	0.870
The medical center can successfully complete the immediate objectives.	52	39	9	0	0	4.419	0.667
The quality of the goods and services purchased is consistent with expectations.	37	31	19	13	0	3.887	1.073
Purchased products and services are cost-effective for the medical facility.	47	34	13	6	0	4.210	0.908

According to the findings, majority of the respondents (73%) agreed that timeliness of service provision is ensured with a mean of 3.887 and the standard deviation of 0.907. The findings further indicated that majority of the respondents (82%) agreed that the medical center achieves its yearly targets with a mean of 4.113 and the standard deviation of 0.870. According to the findings majority of the respondents agreed (91%) that the medical center can successfully complete the immediate objectives with a mean of 4.419 and the standard deviation of 0.667. The findings further indicated that majority of the respondents (68%) agreed that the quality of the goods and services purchased is consistent with expectations with a mean of 3.887 and the standard deviation of 1.073. According to the findings majority of the respondents (81%) agreed that purchased products and services are cost-effective for the medical facility with a mean of 4.210 and a standard deviation of 0.908. According to Zaravo, (2018) achieving cost-effectiveness in medical facility procurement involves a strategic approach that encompasses needs assessment, product evaluation, supplier selection, and ongoing monitoring and improvement. By implementing these practices, medical facilities can optimize their procurement processes and allocate resources efficiently while maintaining the quality of care provided to patients.

4.6 Correlation Analysis

The study sought to establish the correlation between work specialization on implementation of procurement procedures in public health facilities in Nakuru County in Table 6

Table 6: Correlation Analysis

		Implementation of Procurement Procedures
Work Specialization	Pearson Correlation	.441*
	Sig. (2-tailed)	.006
	N	62

*. Correlation is significant at the 0.05 level (2-tailed).

The study further indicates that there was a positive and statistically significant correlation between work specialization on implementation of procurement procedures in public health facilities in Nakuru County ($r = 0.441$; $p < 0.05$). This implies that better work specialization enhances implementation of procurement procedures in public health facilities in Nakuru County. The finding is in line with Juma, Mburu, and Waiganjo (2017) study which indicated that work specialization helped Kenyan public universities execute procurement procedures. Moreover, Alalade and Oyebo (2017) findings revealed that work specialization helped Nigerian banks adopt procurement procedures. In addition, Balarabe and Abdullahi (2020) revealed that work specialization improved procurement practices in Nigerian manufacturing enterprises. Firms that clearly defined roles and duties and dispersed tasks and activities based on employees' talents and knowledge were more likely to implement purchasing processes successfully.

4.7 Regression Coefficients

Table 7 :Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.038	.145		.260	.796
Work Specialization	.233	.081	.245	2.877	.016

Source: Research Data (2024)

The interpretations of the findings indicated follow the following regression model.

$$Y = 0.038 + 0.233 X_1 \dots \dots \dots 4.1$$

The findings revealed that a unit increase in work specialization would lead to a 0.233 improvement in on the implementation of procurement procedures in public health facilities in Nakuru County Kenya.

V. CONCLUSION AND RECOMMENDATION

The study also concluded that work specialization also shows a significant positive effect (Beta = 0.245, p = 0.016), indicating that dividing tasks among specialized roles can lead to better procurement performance. Specialized roles allow employees to develop expertise and efficiency in their specific areas, which can streamline procurement activities and reduce errors. This finding highlights the value of tailored training and development programs to enhance the skills of procurement staff. Juma, Mburu, and Waiganjo (2017) study which indicated that work specialization helped Kenyan public universities execute procurement procedures. Moreover, Alalade and Oyebo (2017) findings revealed that work specialization helped Nigerian banks adopt procurement procedures. In addition, Balarabe and Abdullahi (2020) revealed that work specialization improved procurement practices in Nigerian manufacturing enterprises. Firms that clearly defined roles and duties and dispersed tasks and activities based on employees' talents and knowledge were more likely to implement purchasing processes successfully.

The study recommended that work specialization within the procurement process can be optimized by embracing division of labor and expertise-based delegation. The division of labor should be conducted strategically, ensuring that tasks are distributed among team members in a way that matches their strengths and competencies. This approach enhances efficiency as it allows each team member to focus on tasks where they excel. Furthermore, expertise-based delegation should be promoted, encouraging staff to handle tasks in which they have specialized knowledge or experience. To support this, continuous training and development programs should be implemented to enhance staff skills and knowledge. It is also crucial to maintain clear and up-to-date job descriptions and responsibilities, reducing role ambiguity and ensuring that all staff understand their roles within the procurement process.

REFERENCES

- [1] Adeyoyin, S. O., Unazi, E. E., &Oyewunmi, O. (2015). Work specialization and job satisfaction in a Nigerian university library. *Library Philosophy and Practice* (e-journal), 1281.
- [2] Alalade, S. Y., &Oyebo, M. A. (2017). Work specialization and procurement procedures in Nigerian banks. *International Journal of Banking and Finance Research*, 6(1), 15-29.
- [3] Asamoah, D., Tetteh, E., &Lomotey, A. (2016). The impact of work specialization on procurement procedures in Ghanaian public hospitals. *Journal of Purchasing & Supply Management*, 22(4), 291-298.
- [4] Balarabe, Y., &Abdullahi, M. (2020). The role of work specialization in improving procurement practices in Nigerian manufacturing enterprises. *African Journal of Business Management*, 14(2), 41-49.
- [5] Bashuna, A. (2018). *Budgeting and Budgetary Control*. Lambert Academic Publishing.
- [6] Benton, W. C. (2014). *Purchasing and Supply Chain Management* (3rd ed.). McGraw-Hill Education.
- [7] Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management* (15th ed.). Cengage Learning.
- [8] Brueggeman, W. B., & Fisher, J. D. (2022). *Real Estate Finance and Investments* (17th ed.). McGraw-Hill Education.
- [9] Burt, D. N., Petcavage, S., & Pinkerton, R. L. (2017). *Supply Management* (9th ed.). McGraw-Hill Education.
- [10] Capretta, J. C. (2014). *Budgeting for National Priorities: A Primer*. Brookings Institution Press.
- [11] Carr, A. S., &Smeltzer, L. R. (2017). The relationship among purchasing benchmark practices, strategic purchasing, and firm performance. *Journal of Supply Chain Management*, 43(3), 3-21.
- [12] Donaldson, L. (2001). *The Contingency Theory of Organizations*. Sage Publications.

- [13] Handfield, R. B., Monczka, R. M., Giunipero, L. C., & Patterson, J. L. (2019). *Sourcing and Supply Chain Management* (6th ed.). Cengage Learning.
- [14] Hemsing, M., & Baker, S. (2018). The effect of tight budgetary control on managerial behavior in Swedish Public Sector. *Journal of Public Budgeting, Accounting & Financial Management*, 30(2), 197-218.
- [15] Isokat, L. (2018). Factors influencing absorption of budgeted funds in the Kenyan public sector. *International Journal of Economics, Commerce, and Management*, 6(9), 243-256.
- [16] Juma, A., Mburu, D., & Waiganjo, E. (2017). The effect of work specialization on procurement procedures in Kenyan public universities. *International Journal of Business and Management*, 12(5), 37-50.
- [17] Kamau, S. N., Rotich, G., & Anyango, S. O. (2017). The Role of Public Finance Management Act on County Budget Implementation in Kenya. *Journal of Economics and Sustainable Development*, 8(6), 79-85.
- [18] Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. (2020). *Personal Finance* (13th ed.). McGraw-Hill Education.
- [19] Kimiti, P. K., Okello, C., & Karanja, G. (2017). The effect of work specialization on performance of civic secondary schools in Bahati sub-county, Kenya. *Journal of Education and Practice*, 8(3), 34-41.
- [20] Kipkirui, A. (2020). Effects of budget absorption on performance of county governments in Kenya. *Journal of Public Administration and Policy Research*, 12(4), 56-68.
- [21] Madura, J. (2021). *Personal Finance* (7th ed.). Pearson.
- [22] Mas-Colell, A., Whinston, M. D., & Green, J. R. (2005). *Microeconomic Theory*. Oxford University Press.
- [23] Moldoveanu, M., & Martin, R. (2017). *The Design of Business: Why Design Thinking is the Next Competitive Advantage*. Harvard Business Review Press.
- [24] Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Patterson, J. L. (2018). *Purchasing and Supply Chain Management* (6th ed.). Cengage Learning.
- [25] Muthoni, R. (2017). Work specialization and performance management: A study of NHIF personnel. *Journal of Human Resource and Leadership*, 5(3), 29-45.
- [26] Nakitare, P. (2018). *The Impact of Budget Absorption on Economic Development*. University of Nairobi Press.
- [27] Proctor, R. (2016). *Managerial Accounting for Business Decisions* (4th ed.). Pearson.
- [28] Sharma, R. (2019). *Principles of Public Finance*. Laxmi Publications.
- [29] Suleiman, M. (2015). Budgeting process in Nigerian public sector. *African Journal of Business Management*, 9(1), 1-12.
- [30] Tsui, A. S. (2014). *Multilevel Issues in Organizational Behavior and Processes*. Emerald Group Publishing.
- [31] Ukpere, W. I. (2019). *Public Sector Budgeting Process and Implementation*. Lagos University Press.