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Issues in Philippine Public Procurement: A Content Analysis of Commission on Audit Annual Audit Reports

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Abstract

Public procurement, the acquisition of goods, services, and works by government entities, is a crucial governance mechanism involving nongovernment players to achieve policy objectives. Despite the Philippines' Government Procurement Reform Act (GPRA) aiming to streamline and standardize procurement processes, corruption, delays, and inadequate management persist. This study comprehensively analyzes public procurement concerns in the Philippines using the Commission on Audit (COA) Annual Reports from 2012 to 2022. Employing directed content analysis with inductive coding, the study identifies 42 weaknesses in public procurement, categorized into procurement management, strategy and planning issues, execution and delivery challenges, financial and budgetary concerns, documentation and compliance gaps, and procurement method issues. Among these, the most frequent issues include inadequate preparation and planning, delayed document submission for audits, and unauthorized or delayed contract awards. Findings indicate significant documentation and compliance gaps, which align with international studies and highlight the need for better management and strategic planning in Philippine public procurement. The study's results suggest that procurement activities in the Philippines require more thorough planning and oversight to avoid dire future consequences. Limitations of the study include the reliance on secondary data and a sample limited to seven government-owned and controlled corporations. Future research should incorporate primary data, larger samples, and inferential analysis to understand better and address procurement challenges. Overall, this study contributes to the literature on public procurement, offering valuable insights for Philippine policymakers and stakeholders aiming to enhance procurement processes, achieve greater government accountability, and contribute in solving the UN's sustainable development goal 12 or responsible consumption and production.
Keywords: Public Procurement; Government Audit Reports; Compliance Gaps.

Abstract

Pengadaan umum, pengadaan barang, jasa, dan pekerjaan oleh badan pemerintah, merupakan mekanisme tata kelola penting yang melibatkan pelaku nonpemerintah untuk mencapai tujuan kebijakan. Meskipun Undang-Undang Reformasi Pengadaan Pemerintah (GPRA) Filipina bertujuan untuk menyederhanakan dan menstandardisasi proses pengadaan, korupsi, keterlambatan, dan manajemen yang tidak memadai masih terjadi. Studi ini menganalisis secara komprehensif berbagai masalah pengadaan umum di Filipina menggunakan Laporan Tahunan Komisi Audit (COA) dari tahun 2012 hingga 2022. Dengan menggunakan analisis konten terarah dengan pengkodean induktif, studi ini mengidentifikasi 42 kelemahan dalam pengadaan umum,

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yang dikategorikan ke dalam manajemen pengadaan, masalah strategi dan perencanaan, tantangan pelaksanaan dan penyampaian, masalah keuangan dan anggaran, kesenjangan dokumentasi dan kepatuhan, dan masalah metode pengadaan. Di antara semua itu, masalah yang paling sering terjadi meliputi persiapan dan perencanaan yang tidak memadai, keterlambatan penyerahan dokumen untuk audit, dan pemberian kontrak yang tidak sah atau tertunda. Temuan menunjukkan adanya kesenjangan dokumentasi dan kepatuhan yang signifikan, yang sejalan dengan studi internasional dan menyoroti perlunya manajemen dan perencanaan strategis yang lebih baik dalam pengadaan umum Filipina. Hasil studi menunjukkan bahwa kegiatan pengadaan umum di Filipina memerlukan perencanaan dan pengawasan yang lebih menyeluruh untuk menghindari konsekuensi buruk di masa mendatang. Keterbatasan penelitian ini mencakup ketergantungan pada data sekunder dan sampel yang terbatas pada tujuh perusahaan milik dan yang dikendalikan pemerintah. Penelitian di masa mendatang harus menyertakan data primer, sampel yang lebih besar, dan analisis inferensial untuk lebih memahami dan mengatasi tantangan pengadaan. Secara keseluruhan, studi ini memberikan kontribusi terhadap literatur tentang pengadaan umum, menawarkan wawasan berharga bagi para pembuat kebijakan dan pemangku kepentingan Filipina yang bertujuan untuk meningkatkan proses pengadaan, mencapai akuntabilitas pemerintah yang lebih besar, dan berkontribusi dalam memecahkan tujuan pembangunan berkelanjutan PBB ke-12 atau konsumsi dan produksi yang bertanggung jawab.
Kata kunci: Pengadaan Umum; Laporan Audit Pemerintah; Kesenjangan Kepatuhan.

INTRODUCTION

Public procurement is acquiring goods, services, and works by government entities and state-owned enterprises (Siyal & Xin, 2019). Cutcher, Ormiston, and Gardner (2019) further state that it is a crucial public governance mechanism involving the engagement of non-government players in accomplishing policy objectives, which aligns with the report of Fazekas and Blum (2021) that approximately 15 percent of the world's gross domestic product passes through public procurement systems. According to the World Bank, the Philippine government has spent an average of P121 billion to procure infrastructure, equipment, materials, supplies, and services each year from 2019-2022, which accounts for 15% of the country's annual budget (Casiano et al., 2022). As such, effective management should be emphasized since inadequate oversight of procurement activities could lead to substandard services for the public (Changalima, Mchopa and Ismail, 2019).

In Querijero et al.'s (2022) review of ADB, Furnas, Jones, SEPO, and The Manila Times, they found out that there are various reports showing corruption, delays in procurement, restrictive approved budget for the contract, lack of procurement personnel and officials, varying interpretations of the law, and restrictive procedures for foreign and international bidders. Furthermore, in a 2014 focus group discussion organized by the Government Procurement Policy Board-Technical Support Office (2014) with the participation of 19 Philippine National Agencies, the GPPB-TSO's report titled Challenges in public procurement (2014), they outlined that the causes of delay in the procurement were poor planning (20%), professionalization of the BAC and its secretariat (20%), leadership issues (15%), varying interpretation of rule (13%), low number of bidder (11%), approval & review process (9%), incompetence of procurement personnel (8%), numerous motion for reconsideration/protest / civil cases & injunctions (2%), peace and order situation (1%), and delayed particular allotment release order (1%).

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This article intends to comprehensively analyze the concerns related to public procurement in the Philippines, as detailed in the Commission on Audit's Annual Reports of selected government-owned and controlled corporations or state-owned enterprises from 2012 to 2022. The significance of the study lies in the fact that it makes a contribution to the expanding body of literature on public procurement and offers valuable insights to policymakers, researchers, and other stakeholders who are interested in government activities.

GENERAL DESCRIPTION OF THE COMMUNITY, PROBLEMS AND TARGET SOLUTIONS

General description

In the Philippines, Republic Act No. 9184, or the Government Procurement Reform Act (GPRA), was enacted last January 10, 2003, to standardize and streamline the government procurement process, promoting transparency, accountability, and efficiency in public expenditures. To address emerging challenges and improve its effectiveness, several reforms were passed in 2009, 2013, 2016, and 2020 to establish the Philippine Government Electronic Procurement System (PhilGEPS), include provisions for alternative modes of procurement, update its implementing rules and regulations, and establish flexible procurement process to cater severe economic breakdown like the COVID-19 pandemic, respectively.

The Government Procurement Reform Act (2003) establishes the procurement procedure beginning with recognizing the need to purchase, then advertising the opportunities to the public, inviting eligible and reputable bidders, evaluating bids, awarding contracts, implementing contracts wherein the acquired item or service will be wholly utilized or rendered, and lastly, payment of supplier or contractor. The procurement process must be finalized within three months, from the bid opening to the contract award. Specifically, the Revised Implementing Rules and Regulations of Republic Act No. 9184 (2016) outlines 24 to 119 days for goods and services procurement and 24 to 139 days for infrastructure projects. This tight timeframe showcases the government's commitment to efficiently carrying out the procurement process and ensuring timely delivery of services.

To provide good service delivery and safeguard the public interest, governments should efficiently and effectively procure goods, services, and works with high integrity despite the activity's high vulnerability to inefficiency, fraud, and corruption (Public Procurement, 2019; Schöberlein, 2019). Despite the GPRA being considered a world-class law because it revolutionized, standardized, and regulated Philippine government procurement, the World Bank, as cited by Querijero et al. (2022), still considers it problematic in numerous ways.

Problem

With the concurrent issues faced with public procurement, Jones, as cited by Mohamad Azmi and Izmail 2022 highlights that despite already having previous research and studies about various aspects of public procurement, there are ongoing calls for further investigations into the challenges and strategies to address public procurement in developing nations. Moreover, despite the growing concern, a knowledge gap remains regarding the irregularities in public procurement, particularly its nature and extent (Lukhele et al., 2022).

Target solution

The present study offers a unique outlook by reviewing official audit reports, unlike the literature reviews conducted by Nisnisan and Salapa (2024), who systematically reviewed published findings of other researchers, and the case studies conducted by Gabiana, Polinar, and Baquero (2023), Castañeda et al. (2023), Abrigo et al. (2023), and Magtalas et al. (2019) who explored the public procurement process by conducting case studies in their respective fields of interest and

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isolating it within certain geographical bounds. Therefore, this research's contribution lies in using credible government reports, such as the COA annual audit reports, to produce findings and provide insights about Philippine public procurement and the areas where it needs improvement.

METHOD

The current research utilized the directed content analysis approach with an inductive coding process. Generally, according to Kleinheksel et al. (2020), content analysis is a method aimed at recognizing and interpreting meanings within recorded documents by breaking down data into smaller segments that capture vital concepts and subsequently using or developing a framework to categorize these segments to describe or elucidate a phenomenon. Specifically, the directed content analysis approach extends a theory in a context to provide supporting or non-supporting evidence, complete the description of a phenomenon, and guide the discussion on the research findings (Kibiswa, 2019). The inductive coding process, on the other hand, refers to creating codes that arise or emerge from the data rather than being predetermined (Vears & Gillam, 2022).

This research used yearly annual audit reports created by the Commission on Audit (COA) of the Philippines. The COA is an independent constitutional commission in the Philippines that audits and settles the accounts and expenditures of different government sectors, namely, national agencies, local government units, and government-owned and controlled corporations.

This study focuses solely on the "Auditor's Observations and Recommendations" section from the assortment of documents within the COA annual audit report, as this part provides a thorough account of the audit findings concerning public procurement activities.

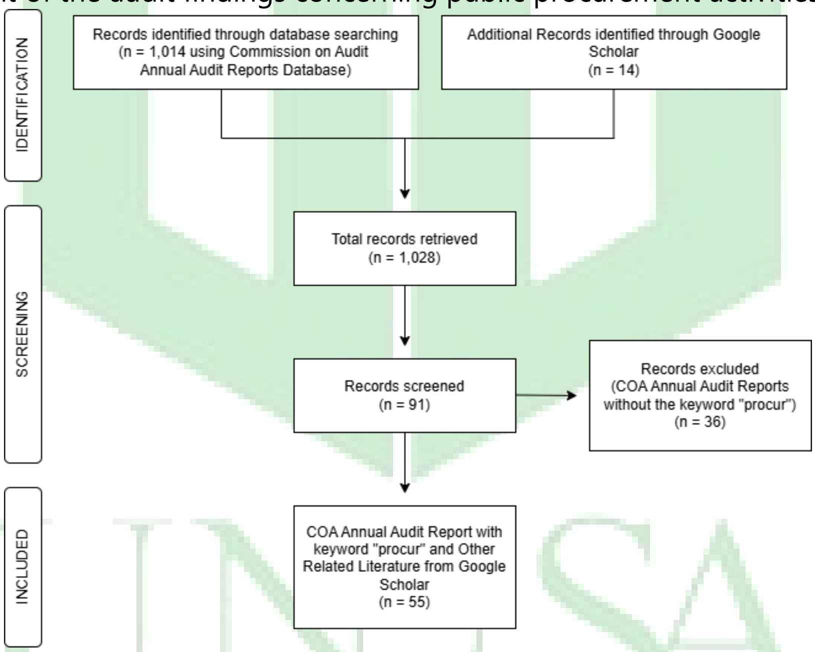

Figure 1: Content Analysis PRISMA Matrix

Figure 1, shows the PRISMA framework conducted in this study. Out of the total 1,014 published reports for the audit period of 2012 to 2022 (or financial period 2011 to 2021) on government-owned and controlled corporations (GOCCs), the researcher analyzed a sample of seven GOCCs, resulting to 77 reports examined over eleven years. Furthermore, the researcher also collected 14 related literatures from Google Scholar to aid in validating and interpreting the results of this

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study. Finally, after the screening process of 77 reports, 36 were excluded due to not having the keyword "procur" as identified in this study's conceptual framework in Figure 2.

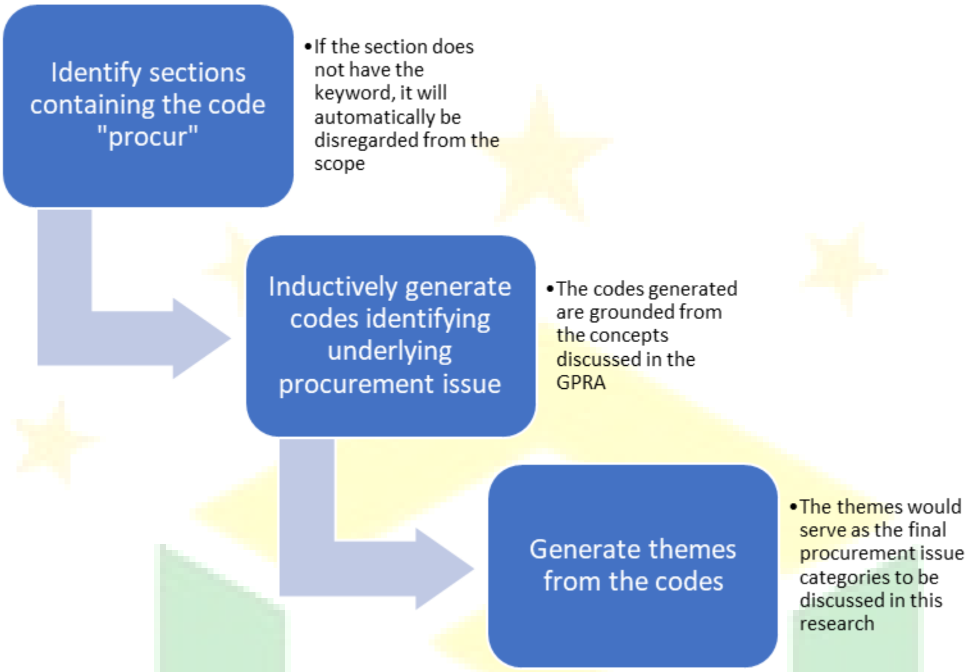

Figure 2: Directed-Inductive Content Analysis Conceptual Framework

Figure 2 shows the conceptual framework that will be utilized in this research. The research starts by identifying the sections of the audit reports that contain the character "procur" as a directed code to capture the words procure, procuring, procured, and procurement, which are the keywords that will cover the concepts within the GPRA. The researcher would then only focus their scope on these sections and automatically disregard sections that do not include this keyword. Next, grounded with the GPRA as the theoretical framework, the researcher would inductively generate codes that would concisely explain the underlying procurement issues in each section identified in the audit report. This means a single section may contain single or multiple codes if it outlines different procurement issues. Finally, all the generated codes will be analyzed for patterns to generate the final themes for this study. These final categories of procurement issues were also presented to a procurement expert with eight years of experience to verify their veracity and accuracy with the GPRA.

To guarantee the reliability of codes generated from the COA annual audit report, the researcher conducted the directed-inductive content analysis three times, wherein the second assessment occurred two weeks after the first, and the third assessment occurred one week after the second. The data was summarized through a frequency distribution, highlighting observable patterns and trends. The researcher also prioritized the issues according to their frequency over eleven years. Graphs and tables were utilized to explore the relationships among the established categories. The final stage involved interpretation, during which the researcher conducted a thorough evaluation and explanation of the significance of the analyzed data, placing greater emphasis on the most notable findings.

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RESULTS AND DISCUSSION

The researcher conducted the study starting October 1, 2024 by retrieving and screening the records from COA and the studies from Google Scholar. Preliminary writing and code generation lasted until the 9th of October. The re-assessment of codes was conducted on October 23, 2024, two weeks after the first assessment. The final re-assessment took place a week after on October 30, 2024. The seven GOCCs that were selected to be the samples for this study are as follows: (1) Bases Conversion and Development Authority; (2) Clark International Airport Corporation; (3) Government Service Insurance System; (4) Home Development Mutual Fund; (5) Land Bank of the Philippines; (6) Philippine Health Insurance Corporation; and (7) Social Security System. These seven were selected to be included in the study since they were part of the top 13 awardees for best corporate governance scorecard determined by the Governance Commission for GOCCs last 2022.

Based on the content analysis of the COA annual audit reports from 2012 until 2022, 42 public procurement issues were discovered. Table 1 shows the yearly incidence of each public procurement weakness from 2012 to 2022 and the total over the eleven years. The occurrence of these weaknesses fluctuates annually. Notably, 57 was the highest number of yearly occurrences of findings regarding procurement issues, which occurred in 2022, followed by 23 and 22, which occurred in 2019 and 2018, respectively. Conversely, 2012 had the fewest audit findings, with only one issue reported.

Table 1: Detailed Frequency Count of Yearly Procurement Issues

No.	Procurement Issues	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
A.	**Procurement Management, Strategy, and Planning Issues**												
1.	Absence of Corporate Procurement Manual								1			1	2
2.	Advanced Procurement Leading to Unutilized Goods / Services				1			1	1	1			4
3.	Inappropriate / Inadequate Preparation and Planning			1	4	3	1		3	3	1	5	21
4.	Inappropriate / Inefficient Delegation of Duties								1			4	5
5.	Insufficient / Inappropriate Contract Provisions and Contract Form			2				1		1	1	3	8
6.	Lack of Evaluation of Procurement Personnel Competencies											1	1
7.	Lack of Procurement for Significant Control Issues and Service Efficiency										1	2	3

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8.	Non-Procurement of Items in the Annual Procurement Plan		1										1
9.	Splitting of Contracts				1				1				2
10.	Submission of Documents with Improper Form / Insufficient Contents by Winning Bidder											1	1
11.	Unauthorized / Inappropriate / Delayed Awarding / Execution / Extension of Contracts			2	1	1	3	2	2		2	2	15
12.	Unfair Setting of Specifications by the Organization									1			1
B.	**Execution and Delivery Challenges**												
1.	Delayed Delivery of Goods / Services by the Winning Bidder											1	1
2.	Delayed Execution of Contracts					1					1	1	3
3.	Delayed Usage / Implementation of the Procured Goods/Services by the Organization			1	2			1		1		1	6
4.	Incomplete Delivery of Goods/Services				1								1
5.	Insufficient Monitoring of Contract Implementation											1	1
6.	Procured Goods / Service Fail to Meet Expectation		1				1	1		2		1	6
7.	Underutilization of Procured Goods / Services					2	1	1					4
C.	**Financial and Budgetary Concerns**												
1.	Grossly Excessive / Inaccurate Approved Budget for the Contract		1						1			1	3
2.	Inappropriate/Advanced Payment	1		1						1	1		4
3.	Unnecessary / Excessive / Redundant Procurement of Consultants			2	1		2					2	7

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4.	Unnecessary / Excessive Procurement for Employee Benefits / Activities		2				1	1	1		1	6
5.	Unnecessary / Excessive Procurement of Goods / Services			1	1	1				1		4
6.	Incurrence of Penalties										1	1
D.	**Documentation and Compliance Gaps**											
1.	Submission of Documents with Improper Form/Insufficient Contents by Winning Bidder						1					1
2.	Insufficient Validation of Bidders and Bidding Requirements by the Procuring Entity					2		1			4	7
3.	Insufficient / Lacking / Defective Documentary Requirements of Participating Bidders									1	2	3
4.	Insufficient / Lacking / Defective / Inconsistent Documentary Requirements of Procuring Entity	1				2					8	11
5.	Non-Compliance with Mandatory Operational Timeline Requirements			1		2	2	1	1		7	14
6.	Non-Compliance with Mandatory Publication / Dissemination Requirements						1	1	1	2		5
7.	Non-Conduct / Non-Submission of Cost-Benefit Analysis and Market Research							1		1	2	4
8.	Delayed / Non-Submission of Requirements by Winning Bidder			1			2					3
9.	Non-Submission / Delayed Submission of Documents for Audit Purposes	1	1	1	1	4	3	2	1	1	1	16
10.	Non-Withholding of Retention Fees										1	1
E.	**Procurement Method Issues**											

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1.	Immediate Use of Alternative Methods of Procurement			1		1			1				3
2.	Non-Disclosure of Exhaustion of Effort to Secure Advantage for Government before Negotiated Procurement									1			1
3.	Non-Submission of BAC recommendation before Negotiated Procurement				1								1
4.	Procurement from Private Suppliers Instead of DBM/GSIS				1			2			1	1	5
5.	Use of Alternative Method of Procurement Prejudicial to Government Interest								1				1
6.	Use of Alternative Methods of Procurement Without Proper Procedure / Documentation						1	3	4	1		2	11
	Total	1	5	13	17	10	20	22	23	16	14	57	198

Out of the 42 identified problems, inadequate preparation and planning occurred the most, happening 21 times in eleven years. This is followed by delayed or non-submission of documents for audits, which appeared 16 times; then unauthorized or inappropriate or delayed awarding, execution, or extension of contracts, with 15 iterations; non-compliance with mandatory operational timelines, which appeared 13 times; and insufficient or lacking or defective or inconsistent documentary requirements, along with the use of alternative methods of procurement without proper procedures or documentation, each with 11 iterations.

The issue of delayed or non-submission of documents for audits was a recurring problem every year from 2013 to 2022. In contrast, the problem of inadequate preparation and planning, although the most frequent overall, only started appearing in 2014.

Meanwhile, the least reported issues throughout the eight years include splitting contracts with only seven findings, improper registration of procured assets with ten findings, and procurement contracts that did not protect the government's interests, which appeared in 13 findings.

Thematically, all of the 42 issues identified could be grouped into five final categories, namely: (1) procurement management, strategy, and planning issues, (2) execution and delivery challenges, (3) financial and budgetary concerns, (4) documentation and compliance gaps, and (5) procurement method issues. Table 2 presents the total frequency per category for each year across the eleven years.

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Table 2: Thematic Summary of Frequency Count of Yearly Procurement Issues

No.	Procurement Issues	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
A.	Procurement Management, Strategy, and Planning Issues	0	1	5	7	4	4	4	9	6	5	19	64
B.	Execution and Delivery Challenges	0	1	1	3	3	2	3	0	3	1	5	22
C.	Financial and Budgetary Concerns	1	1	5	2	1	3	1	2	2	2	5	25
D.	Documentation and Compliance Gaps	0	2	1	3	1	10	9	6	3	5	25	65
E.	Procurement Method Issues	0	0	1	2	1	1	5	6	2	1	3	22
	Total	1	5	13	17	10	20	22	23	16	14	57	198

Out of these five themes, the top three procurement issue category are:

(1) documentation and compliance gaps with 65 findings;
(2) procurement, management, strategy, and planning issues with 64 findings; and
(3) financial and budgetary concerns with 25 findings

Documentation and compliance gaps. The study's results are consistent with the international findings of Fourie and Malan (2020) and Graycar (2019), which state that deviations from the prescribed procurement process to expedite or circumvent excessive paperwork are considered the primary issues with public procurement. Under the Philippine context, this aligns with the results of Sobremisana and Moyani (2024), wherein procurement personnel assessed compliance with the public procurement process as highly challenging. In the case of the seven GOCCs included in this study, the prompt submission of COA-required documents for audit purposes seem to be the most difficult to comply with.

The findings of the study of Castañeda et al. (2023) and Casiano et al. (2022) also showed evidence that the GPRA and its IRR contributed significantly towards the delays in the bidding process because it made suppliers more hesitant to participate or even refuse to join public biddings because of complex requirements despite low approved budget for the contract (ABC) and tight delivery period schedules. This is similar with the results of this study as evidenced by the codes "non-compliance with mandatory operational timeline requirements" and "Insufficient / Lacking / Defective / Inconsistent Documentary Requirements of Procuring Entity" being the second and third codes with the highest frequency in the theme for documentation and compliance gaps.

The case study in Cebu by Gabiana, Polinar, and Baquero (2023) and the discussion paper of Abrigo et al. (2021) also supports these findings by detailing that the emerging disinterest of bidders in government procurement stemmed from suppliers' unwillingness to join public biddings because the ABC is either insufficient or way below the prevailing market price to cover the technical specifications identified by the procuring entity. Furthermore, the suppliers clarified that even if they could comply with the low ABC and other tedious documentary requirements, efforts spent might still not guarantee being considered the lowest calculated bid. On the other hand, the findings of Dagohoy et al. (2023) show that there were no significant problems with

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compliance but only affirm the issues regarding the preparation of required documents and technical specifications to be "obstacles" in the process.

Procurement, management, strategy, and planning issues. Kassahun (2021) emphasizes that effective planning, precise execution, and thorough evaluation are crucial for achieving timely and satisfactory results in the procurement process. However, Kiama's findings, as cited by Ambe (2019), and the findings of this study show that public procurement activities in developing nations such as the Philippines are still plagued by issues such as neglect, lack of direction, poor coordination, lack of open competition and transparency, and differing levels of corruption. In the case of the seven GOCCs included in this study, lack of preparation resulted to severe consequences such as duplicate purchases, insufficient procurement, lease expirations, delayed implementation of key government projects. As such, the government procurement process in the Philippines is negatively viewed due to corruption, poor implementation, and defective planning involving, but not limited to, the preparation of technical and financial components of the Project Procurement Management Plan (PPMP), procurement timetable, and availability of signatories who will approve and sign procurement documents such as Notice of Award, Contract Agreement, and Notice to Proceed (Magtalas et al., 2019; Castañeda et al., 2023; Querijero et al., 2022; Gabiana, Polinar, and Baquero, 2023).

Financial and budgetary concerns. In the review of the auditor general's reports in South Africa, Bakshi et al. (2023) found that irregular expenditures have become a prevalent issue from 2020 to 2023. This affirms the findings of the study that unnecessary and excessive government expenditures are considered to be a primary cause of deviations from the prescribed procurement process of a country. However, no local research within the past five years upon the study's conduct provided any evidence or counter-evidence of this claim. This study contributes to local literature by showing that the seven Philippine GOCCs included in this study most commonly suffer with excessive and unnecessary procurement of consultants. According to the observations from the COA annual audit reports, consultants were hired despite having the same job descriptions from currently existing employees. Another case of irregular expenditure noted by COA was the usage of more funds than necessary for employee benefits or activities.

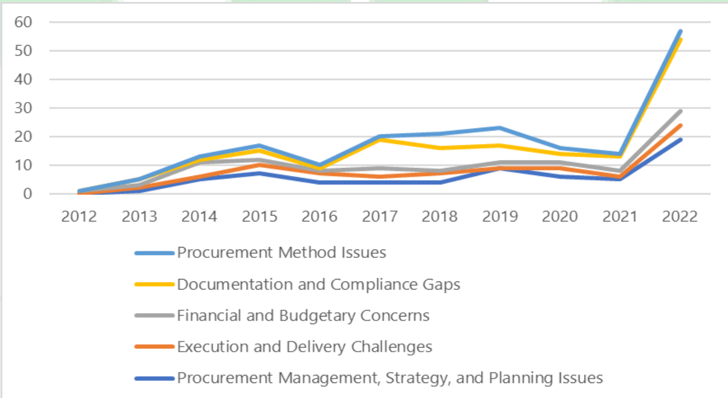

Figure 2: Yearly Trend of Thematic Procurement Issues in the Philippines

This study's findings also show that most variations in the yearly trend of procurement issues happen around the audit years of 2015 to 2017 and 2021 to 2022. This means these issues occurred during the financial years 2014 to 2016 and 2020 to 2021, or when new Philippine presidential parties were placed into position. This is opposed to the conclusion of Broms, Dahlström, and Fazekas (2019), wherein the trend of deviations in public procurement marginally weakens once a new ruling party assumes the position. Another factor that could

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have also influenced the exponential growth of procurement issues in 2020 and 2021 is the COVID-19 pandemic. According to Eßig, von Deimling, and Glas (2021), the COVID-19 crisis presented new challenges to the field of public procurement, and the perceived management of public procurement during the crisis was unfavorable.

CONCLUSIONS AND SUGGESTIONS

This study looks at eleven years of COA annual reports to pinpoint public procurement issues in the Philippines through the use of the directed-inductive content analysis approach. It identifies 42 weaknesses, indicating that procurement practices of government-owned and controlled corporations in the Philippines remains inefficient. To ensure better value for money and improve public services, authorities need to address these weaknesses. The present study also found that the procurement process in the Philippines is majorly plagued by documentary and compliance issues. With this, future research could examine the type of documents and processes considered as challenging to comply with and then categorize them based on which procurement process stage they occur. This categorization will allow policymakers and the procurement board to provide specific, targeted solutions. Poor planning is also a significant issue, highlighting the need for better preparation to avoid future problems.

The primary limitation of this study is its sole reliance on secondary data from COA annual audit reports and does not include primary data such as interviews or surveys. To improve this, future research could incorporate primary data to understand the root causes of these issues. Additionally, this study focuses only on seven government-owned corporations, leaving out the rest of the GOCCs and other government agencies. A broader sample that includes all public procurement activities in the Philippines is also recommended. Finally, the analysis in this study is also primarily descriptive, such that future research could use inferential statistics to explore any possible relationships and factors involving these weaknesses.

Nonetheless, despite these limitations, the study offers valuable insights into public procurement. It could serve as a basis for further research in the future and provides essential information to improve government service delivery and accountability in the Philippines.

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