

**Determinants of Internet Based Purchasing
Evidence from Motor Vehicles Buyers in Morogoro, Tanzania
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The study centered on investigating the compliance with procurement plan to compliance with procurement towards achieving value for money in Local Government Authorities with a focus in Moshi Municipal Council, Tanzania as a case study. The objectives of the study were; assessing the procurement plan preparation process and the roles of different actors, finding out the extent to which procurement plan contributes to achievement of the value for money in LGAs. Lastly, it identifies factors hindering LGA adherence to procurement plan and its implication to the value for money. A case study research design was applied using interviews and document reviews for data collection. Data analysis was carried out using quantitative approach with the use of descriptive statistics and Qualitative approach using narratives and quotes. The study findings show that there are different roles played by actors who are involved in preparation of procurement plan but their levels of participation differ. Among the roles identified include each user department required to prepare its multi annual work plan based on the approved budget and the procuring entity is responsible for dividing requirements allocated to a single procurement process into separate lots. The study revealed unsatisfactory involvement of different user departments in preparation of Annual Procurement Plans, thus integration of diverse range of ideas is inadequate. Lastly, the study recommends that there is need for Procurement Management Unit to liaise with user departments and create favourable working environment for the sustained development and proper use of public funds.