



Factors Influencing Compliance with Nigeria's Public Procurement Act in Kaduna Polytechnic

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Abstract

The fact that Public Procurement is a sector that directly affects the Gross Domestic Product (GDP) of a country cannot be overemphasized. However, experience has shown that inherent principles of transparency, efficiency and value for money have been a challenge composed by non-compliance with procedures. This purpose of this paper is to investigate the factors influencing compliance with public procurement regulations in Nigeria. The study carried out in Kaduna Polytechnic a public institution covered by the Public Procurement Act, 2007. The study used a 35 items structured questionnaire on a four-point Likert scale, which was validated by three experts with broad based knowledge and extensive national experience in Nigeria's public procurement regulations. The population of the study was 100, while the sample size was 80, selected using a purposive sampling. Data collected was analysed using the regression analysis as contain in the Statistical Package for Social Sciences (SPSS). The study revealed that institutional factors influence compliance. The findings also show that Kaduna Polytechnic has low level of compliance with the Nigeria's public procurement Act. The study recommends that the management of Kaduna Polytechnic should ensure that staff especially those in charge of procurement activities undergo further training on public procurement regulations. The institution should also restructure the current procurement system enhance compliance level.

Keywords: *Compliance, Factors, Public Procurement.*

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Background to the Study

In many countries the world over, public procurement has become an issue of public attention and debate, and has been subjected to reforms, restructuring, rules and regulations. Public procurement refers to the acquisition of goods, services and works by a procuring entity using public funds (World Bank, 1995a). According to Roodhooft and Abbeele (2006), public bodies have always been big purchasers, dealing with huge budgets. Mahmood, (2010) also reiterated that public procurement represents 18.42% of the world GDP. In developing countries, public procurement is increasingly recognized as essential in service delivery (Basheka and Bisangabasaija, 2010), and it accounts for a high proportion of total expenditure. Due to the colossal amount of money involved in government procurement and the fact that such money comes from the public, there is need for accountability and transparency, (Hui, Othman, Normah, Rahman, and Haron, 2011).

Consequently, various countries both in developed and least developed countries have instituted procurement reforms involving laws and regulations. The major obstacle however, has been inadequate regulatory compliance. However, as an organizational outcome, compliance has traditionally been understood as conformity or obedience to regulations and legislation (Snell, 2004) cited in Lisa, (2010). Karjalainen et al (2009) contend that very little research has so far been conducted on organizational misbehaviours and non-compliance in purchasing and supply management. This is surprising, given that public procurement has been employed as a vital instrument for achieving economic, social and other objectives (Arrowsmith, 1998), and is regrettably an area vulnerable to mismanagement and corruption (OECD, 2007).

From observation of the researchers, the conduct of public procurement in Kaduna Polytechnic has little or no adherence to procurement regulations notwithstanding the existence of both centralised and decentralised procurement structures in the institution. Most unfortunately, the studies on public procurement compliance have been conducted outside Nigeria and in the developed countries, thereby the reason for this study in Kaduna Polytechnic.

Statement of the Problem

Today governments all over the world have received a great deal of attention as providers of essential services, such as health, education, defence and infrastructure. To be able to meet the demand for these services, governments purchase goods and services from the marketplace. The business operations of governments in the marketplace or public procurement have thus both economic and political implications. The Public Procurement Act 2007, since its coming into force, is being implemented by the majority of public institutions in Nigeria. It has been observed that there are, however, some issues of delays regarding the time taken for approvals to be given for orders to be placed with suppliers in the institution. A number of store and procurement officers in the institution lament on the manner in which contracts are being awarded with no regard to due procedures. This is in addition to issues of non-independence of the procurement function from stores and the bursary units of the institution, the existence of procurement committee that is just on paper than in reality amongst others. This goes a long way to affect the timely acquisition of products and services for the institution, hence the need for this study, 'factors influencing compliance with Nigeria's public procurement Act in Kaduna Polytechnic'.

Research Objectives

The general objective of this research is to find out factors that influence compliance with Nigeria's procurement regulations in Kaduna Polytechnic. The specific objectives of the study are:-

- i. To identify the relationship between staff awareness/familiarity and compliance with public procurement Act in Kaduna Polytechnic.
- ii. To establish the relationship between professionalism and compliance with public procurement Act in Kaduna Polytechnic.
- iii. To determine the relationship between Institutional factors and compliance with public procurement Act in Kaduna Polytechnic.
- iv. To determine the level of compliance with the public procurement Act by Kaduna Polytechnic

Research Hypothesis

This study tested the following hypotheses:

- H_{o1} There is no significant relationship between Staff awareness/familiarity and compliance with public procurement Act in Kaduna Polytechnic.
- H_{o2} There is no significant relationship between Professionalism and compliance with public procurement Act in Kaduna Polytechnic.
- H_{o3} There is no significant relationship between Institutional factors and compliance with public procurement Act in Kaduna Polytechnic.
- H_{o4} Compliance level with public procurement Act in Kaduna Polytechnic is significantly low.

Literature Review

The concept of public procurement has been viewed differently by different authors and scholars as well as institutions. The United Nations viewed public procurement as an "overall process of acquiring goods, civil works and services which includes all functions from the identification of needs, selection and solicitation of sources, preparation and award of contract, and all phases of contract administration through the end of a services' contract or the useful life of an asset" (United Nations Development Programme, UNDP, 2007).

Public procurement, according to Harink (1999), "involves more than the procurement process alone" and it should not only consist of supporting, but also "important components" including strategy and policy of the organization, methods and procedures, personnel and organization, and information. The significant contributions the procurement function makes to organisations and national economies makes it imperative to put in place formal administrative and legal frameworks to ensure that due process is followed in the execution and implementation of procurement policies. Reporting on the contributions of the procurement function to various sectors of economies, Leenders, Fearon, Flynn & Johnson, (2006) indicate that, for a manufacturing firm, a 10 per cent improvement in procurement and supply costs are equivalent to profit resulting from 75 per cent increase in sales. Nwabuzor, (2005) reports that public procurement accounts for over 80 per cent of Nigeria's annual expenditure.

Purpose and Scope of Nigeria's Public Procurement Act

The Federal Government enacted the Public Procurement Act, 2007 to achieve several key purposes. These include effective regulation of public procurement, harmonization of existing government policies and practices on procurement, setting common procurement standards, and developing the legal framework and professional capacity for public procurement in Nigeria. Consequently, the Act established two regulatory bodies to oversee and regulate the government procurement process: the National Council on Public Procurement (NCP), and the Bureau of Public Procurement (BPP). The Act has a wide scope (PPA, s. 15). It covers federal government purchases and disposal of assets. The purchase items that it covers include, civil works (i.e., construction work, e.g., bridges, buildings, highways and all basic physical infrastructure), goods (equipment, material, supplies, commodities, textbooks, medical supplies, etc.), and services (expert advice, training, building maintenance, computer programming, etc.).

The Act has wide applicability and does not grant exemption to procuring entities except as stated above. Thus, all federal government ministries, departments, and agencies are subject to it. This includes military establishments when they are not buying special defence and security related equipment. However the application of the Act is said to all Federal government procurement, and there is no evidence of reversal of the said approval by the current government. The Act also covers procurement activities by other entities that derive up to 35 per cent of the funds for their procurement from the federal government, whether or not such entities carrying out the procurement are ordinarily federal government MDAs. By this definition, most activities of autonomous government agencies such as the Nigeria National Petroleum Corporation (NNPC), the Nigerian Communications Commission (NCC), and the Central Bank of Nigeria (CBN), educational Institutions such as Kaduna Polytechnic come under the purview of the Act. Thus making compliance with the public procurement Act, 2007 in Kaduna Polytechnic an inevitable area of study.

Conceptual Framework

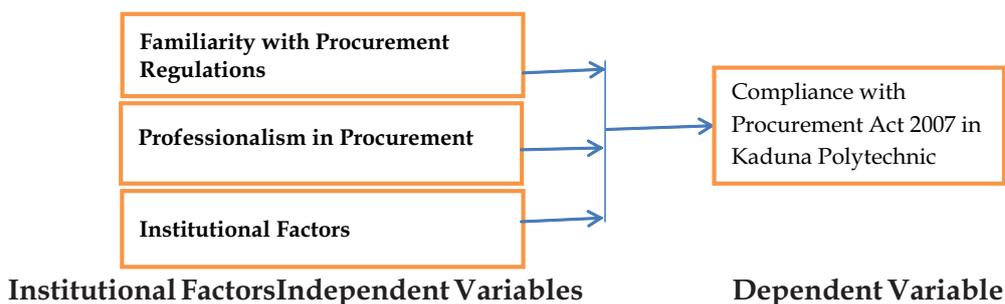


Fig. 1: Illustrating a conceptual frame work for this study. Adapted from “Assessing The Level Of Compliance With The Public Procurement Act 2003, (Act, 663) In Public Entities In Ashanti Region Of Ghana” by Kotoka A, F., 2012 Copyright 2012 by Institute of Distance Learning, Kwame Nkrumah University of Science and Technology.

Knowledge and Familiarity with Public Procurement Regulations

The procurement exercise follows steps according to the PPA of 2007. These steps must be observed in order to ensure that all the stakeholders involved in the procurement exercise obtain fair treatment. The steps include; planning for the required procurement over a given period, identifying the source of the items, highlighting specifications/initiation of procurement, determination of procurement procedure, Sourcing (soliciting) offers, evaluation of offers, post qualification, commencement of contract, contract performance (delivery) and management, record keeping and accountability, payment and post contract performance (PPA, Act, 2007).

Many corporate board members in Africa, especially of state-owned companies, have limited understanding of their roles, and are usually open to manipulation by management, chairmen, or principal shareholders. Some are outright incompetent. Non-executive directors in Africa need to play meaningful role in the ensuring compliance. However many simply act as rubber stamps for decisions taken outside the board (Charles & Oludele, 2003). In this perspective, compliance arises from a dynamic equilibrium between the various powers of the state and understanding what their roles are (Fisher 2004). According to De Boer and Telgen (1998) as quoted by Gelderman et al., (2006), one of the factors causes of non - compliance with procurement regulations is the level of familiarity with the procurement regulations.

Professionalism and Compliance with Public Procurement Act

Professionalism is the discipline whereby educated, experienced and responsible procurement officers make informed decisions regarding procurement operations. It is in the recognition of this fact that the Public Procurement Authority focuses its resources on the training, professional development, promotion and support for individuals that are engaged in public procurement to ensure adherence to professional and ethical standards (Adjei, 2006). Procurement professionals need to acknowledge and devise strategies for managing all these complex challenges. The professionals must be seen as champions of efficiency and effectiveness and must acknowledge the challenges and their various forms, and their sources. The requirements to educate professionals and equip them with new and higher-level skills have consequently become urgent (Sauberet al., 2008).

Gelderman et al., (2006) affirmed in a survey on compliance with EU procurement directives. On the other hand, it is possible that those who are familiar with the regulations know it so well that they know how to beat the loopholes to their advantage. It is worth noting that the ambiguity in the public procurement procedures may provide a chance for dubious acts including impervious tendering and discriminate supplier selection which may progress into poor compliance levels. Some theorists have noted that deficient familiarity of the procurement procedure by all the internal stakeholders may affect compliance.

According to Rossi (2010), compliance with the formal elements gives an indication of knowledge of the rules. Gelderman et al; (2006) maintained that public purchasers will comply with the rules if they perceive them as clear. They added that the simple fact that

the management of a public agency is familiar with the essence of the EU rules could function as an organizational incentive to comply. It is further argued that Lack of clarity is believed to increase the possibilities for (un)deliberate non-compliance. Educating and training public purchasers will be an effective tool for increasing the compliance with the directives (Gelderman et al; 2006).

Institutional Factors and Compliance with Public Procurement Act 2007

As cited by Defeeet *al.*, (2010), good research should be grounded in theory (Mentzeret *al.*, 2008). This study was guided by institutional theory, socio-economic theory and principal agent theory. The institutional theory is the traditional approach that is used to examine elements of public procurement (Obanda 2010). There is no single and universally agreed definition of "institution" or "institutional theory".

According to Scott (2004), institutions are composed of cultural-cognitive and regulative elements that, together with associated activities and resources give meaning to life. The author explains the three pillars of institutions as regulatory, normative and cultural cognitive. The regulatory pillar emphasizes the use of rules, laws and sanctions as enforcement mechanism, with expedience as basis for compliance. The normative pillar refers to norms (how things should be done) and values (the preferred or desirable), social obligation being the basis of compliance. The cultural-cognitive pillar rests on shared understanding.

According to Guy (2000), there are six dimensions through which we can judge the level of institutionalization of any structure and its ability to adapt to change, including: autonomy, complexity, coherence, congruence and exclusivity. Implementation of organizational activities depends on the relationships between and within organizations. One way to explain this relationships and its effect on implementation of organizational activities is the principal-agency theory which holds that shirking is likely to occur when there is some disagreement between policy makers and the bureaucracy. Civilian political leaders (principals) delegate authority to the bureaucracy (agent) with the expectation that the agent does not move quickly enough to reflect the policy preferences of principal, the committee members could show their displeasure by cutting the funding of the organization. Leaders (the principals), through powers of appointment and the purse are in position to influence bureaucratic outputs.

Guy, (2004) quoting Calvert et.al. (1989), Moe (1985) and wood Waterman (1991) found that politicians wield considerable power in affecting bureaucratic outputs via the power of appointment. Calvert et al (1989) posits that the chief executive's power of appointment and the threat of legislative sanctions influence bureaucratic output. Moreover, they assert that there is a boundary in which agents are allowed to exercise various amounts of discretion. The amount of discretion allowed to agents is determined by the importance of a policy-the more important a policy, the lesser the amount of discretion that will be allowed to agents and conversely, the less important a policy to a principal, the more discretion that will be accorded to the agent. Political and bureaucratically motivated practices affect the institutional and legal frameworks discussed above.

Compliance with Public Procurement Regulations

Payan and McFarland (2005) defined compliance as referring to 'acting in accordance with an influence attempt from source' as reported by Gelderman and Semeijn(2006.). The concept of compliance looks at the conduct of the regulated actor in comparison to the corresponding obligation that the actor is supposed to obey. Compliance is usually assumed to have a negative connotation since it is usually associated with enforced behaviour. This negative connotation of compliance is given further emphasis by its definition in the marketing literature as “giving in to the wishes of a more powerful channel member. Gelderman and Semeijn (2006.) equally reported that an individual accepts influence not because he/she believes in its content but because he/she expects to gain specific rewards or approval and avoid specific punishments or disapproval by conforming (Kelman, 1958). In relating this to principal-agent theory, an agent acting on behalf of a principal may be forced to comply with the laid down rules since the actor assumes that he/she may be sanctioned for non-compliance or rewarded for compliance.

It has also been found that academic research in public procurement has been very inadequate (Thai, 2003) not to mention research with respect to compliance Gelderman and Semeijn (2006.). Most compliance research in developing countries are 'more or less fact finding missions' with sponsorship from bilateral or multilateral donors to benchmark performance of the procurement system for which funds were sourced for their implementation and the World Bank is no exception as it has initiated and sponsored a large majority of such schemes in the developing countries. Non-compliance is considered a major hindrance when it comes to compliance issues since it shows that the directives, rules and regulations are not being followed and therefore would be difficult to achieve the objectives of such reform programs. The significance of the compliant process cannot be overstated in that it helps determine if the procurement of goods, services and works are done efficiently and economically. It also helps to assess if the procurement process is being undertaken in accordance with the rules and regulations as pertaining to the regulatory framework within which the reform takes place. The compliance process also helps in identifying weaknesses within the procurement system and how to take corrective measures so as to correct deficiencies within the system. The enforcement of the rules and regulations, the reward of incentives and the sanctioning of practitioners is deemed to influence compliance rates or the degree to which public procurement practitioners/ governmental purchasers comply with the rules.

Theoretical Framework of Public Procurement Compliance

The regular and continuous assessment of procurement entities in countries of their national procurement systems with regard to their compliance with the procedures, rules and regulations setup and the public Procurement Laws has been embraced worldwide.

In view of this, the World Bank, Organization of Economic Co-operative and Development (OECD), a methodology for assessment of procurement systems to their compliance with the various procurement rules were also developed, namely baseline indicators, performance indicators and performance assessment system (OECD-DAC/World Bank, 2004).

The Socio-Economic Theory of Compliance

Sutinen and Kuperan (1999) propounded the socio-economic theory of compliance by integrating economic theory with theories from psychology and sociology to account for moral obligation and social influence as determinants of individuals' decisions on compliance. According to Lisa (2010) psychological perspectives provide a basis for the success or failure of organizational compliance. Wilmshurst and Frost (2000) also add that the legitimacy theory postulates that the organization is responsible to disclose its practices to the stakeholders, especially to the public and justify its existence within the boundaries of society. This theory, which focuses on the relationship and interaction between an organization and the society, provides a sufficient and superior lens for understanding government procurement system (Huiet *al.*, 2011). From this theory, the perceived legitimacy of public procurement rules has been identified as one of the antecedents of public procurement compliance behaviour.

The Principal Agent Theory

The principal agent theory as advocated by Donahue, (1989) explains that procurement managers in public sector play a relationship role. But his findings are based on the buyer/supplier relationship and the need of the buyer, as the principal, to minimize the risks posed by the agent. The author argued that procurement managers including all civil servants concerned with public procurement must play the agent role. Therefore procurement managers take on the role of agent for elected representatives. The principal-agency theory holds that evading is likely to occur when there is some disagreement between policy makers and the bureaucracy. The democratic perspective focuses on responsiveness to citizens and their representatives (Strom 2000; Lupia 2003). However, Soudry (2007) identifies this principal/agent relationship among the possible risks whereby procurement managers show apathy towards principal's preferred outcomes or even overriding of the principals preferences thus resulting into non-compliance.

Methodology

This study made use of a descriptive survey research design. According to Mugenda, andMugenda (2003), a descriptive survey is an attempt to collect data from members of a population in order to determine the current status of that population with respect to one or more variables.

The study population was 100 involving all key stakeholders in conduct of Public Procurement in Kaduna Polytechnic. Out of 100 instruments administered, 80 were returned which formed the sample size for the study consistent with Kreijcie and Morgan (1970). Data collected were analysed using regression analysis as contain in the Statistical Package for Social Sciences (SPSS) for comparisons of the differences in the influence of the factors influencing compliance with public procurement regulations. The paper adopted the Cronbach's Alpha coefficient reliability test which revealed that all the sections of the instrument used in this research is greater than 0.6, this implies that all the sections of the questionnaire are reliable.

Results

Relationship between Staff Awareness/Familiarity and Compliance with Procurement Act

Table1:

*Regression Analysis – Linear model: $Y = a + b * X$*

Dependent Variable: Compliance. Independent Variable: Familiarity and awareness

Standard Parameter	T Estimate	Error	Statistic	P-Value
Intercept	3.43295	0.512475	6.69875	0.0000
Slope	0.194534	0.186384	1.04373	0.2999

Table 2:

Analysis of Variance

Source	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	0.699053	1	0.699053	1.09	0.2999
Residual	49.4113	77	0.641706		

Total (Corr.) 50.1104 78.
 Correlation Coefficient = 0.118111.
 R-squared = 1.39503 per cent.
 R-squared (adjusted for d.f.) = 0.114443 per cent.
 Standard Error of Est. = 0.801065

Table 1 shows the results of fitting a linear model to describe the relationship between compliance and staff awareness/familiarity and compliance. The equation of the fitted model is compliance = 3.43295 + 0.194534*Familiarity and awareness. Since the P-value in the ANOVA table (Table 2) is greater or equal to 0.10, there is no significant relationship between compliance and staff familiarity/awareness at the 90% or higher confidence level. Therefore, familiarity and awareness does not influence compliance with public procurement Act, 2007.

Moreover, the R-Squared statistic indicates that the model as fitted explains 1.39503% of the variability in compliance. The correlation coefficient equals 0.118111, indicating a relatively weak relationship between the variables. The standard error of the estimate shows the standard deviation of the residuals to be 0.801065.

Relationship between Professionalism and Compliance with Procurement Act

Table 3:

Regression Analysis - Linear model: $Y = a + b \cdot X$

Dependent variable: Compliance. Independent variable: Professionalism

Standard Parameter	T Estimate	Error	Statistic	P-Value
Intercept	3.54971	0.427558	8.30229	0.0000
Slope	0.152861	0.155902	0.980495	0.3299

Table 4:

Analysis of Variance

Source	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	0.61793	1	0.61793	0.96	0.3299
Residual	49.4925	77	0.642759		

Total (Corr.) 50.1104 78.

Correlation Coefficient = 0.111047.

R-squared = 1.23314 per cent.

R-squared (adjusted for d.f.) = -0.0495496 per cent.

Standard Error of Est. = 0.801723

Table 3 shows the results of fitting a linear model to describe the relationship between compliance and professionalism. The equation of the fitted model is compliance = 3.54971 + 0.152861*professionalism

Since the P-value in the ANOVA table (Table 4) is greater or equal to 0.10, there is no significant relationship between compliance and professionalism at the 90% or higher confidence level, implying that professionalism has no significant relationship with compliance with public procurement Act. Additionally, the R-Squared statistic indicates that the model as fitted explains a 1.23314% of the variability in compliance. The correlation coefficient equals 0.111047, indicating a relatively weak relationship between the variables. The standard error of the estimate shows the standard deviation of the residuals to be 0.801723.

Relationship between Institutional Factors and Compliance with Procurement Act

Table 5:

Regression Analysis - Linear model: $Y = a + b \cdot X$

Standard Parameter	T Estimate	Error	Statistic	P-Value
Intercept	1.83499	0.738257	2.48557	0.0151
Slope	0.701039	0.241943	2.89754	0.0049

Table 6:

Analysis of Variance

Source:	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	4.92664	1	4.92664	8.40	0.0049
Residual	45.1837	77	0.586802		

Total (Corr.) 50.1104 78
 Correlation Coefficient = 0.313553
 R-squared = 9.83157 per cent.
 R-squared (adjusted for d.f.) = 8.66055 per cent.
 Standard Error of Est. = 0.76603

Table 5 shows the results of fitting a linear model to describe the relationship between compliance and institutional factor. The equation of the fitted model is compliance = 1.83499 + 0.701039*Institutional factor Since the P-value in the ANOVA table (table 6) is less than 0.01, there is significant relationship between Compliance and Institutional factors at the 99% confidence level. This result implies that institutional factors influence compliance with public procurement Act in Kaduna Polytechnic Moreover, the R-Squared statistics indicates that the model as fitted explains a 9.83157% of the variability in compliance. The correlation coefficient equals 0.313553, indicating a relatively weak relationship between the variables. The standard error of the estimate shows the standard deviation of the residuals to be 0.76603.

Level of Compliance with Procurement Act by Kaduna Polytechnic

Table 7:

Regression Analysis - Linear model: $Y = a + b \cdot X$

Dependent variable: Compliance. Independent variable: Kaduna Polytechnic

Standard Parameter	T Estimate	Error	Statistic	P-Value
Intercept	3.42889	0.5649	6.06992	0.0000
Slope	0.205448	0.21592	0.9515	0.3443

Table8:
Analysis of Variance

Source	Sum of Squares	Df	Mean Square	F-Ratio	P-Value
Model	0.582342	1	0.582342	0.91	0.3443
Residual	49.528	77	0.643221		
Total (Corr.)	50.1104	78			

Correlation Coefficient = 0.107802. R-squared = 1.16212 per cent
R-squared (adjusted for d.f.) = -0.12149 per cent. Standard Error of Est. = 0.802011

Table 7 shows the results of fitting a linear model to describe the relationship between compliance and Kaduna polytechnic. The equation of the fitted model is compliance = 3.42889 + 0.205448*Kaduna polytechnic. Since the P-value in the ANOVA table (Table 8) is greater or equal to 0.10, there is no significant relationship between compliance and Kaduna polytechnic at the 90% or higher confidence level. Additionally, the R-Squared statistic indicates that the model as fitted explains 1.16212% of the variability in compliance. The correlation coefficient equals 0.107802, indicating a relatively weak relationship between the variables. The standard error of the estimate shows the standard deviation of the residuals to be 0.802011.

Discussion of Findings

Compliance to procurement regulations and rules depends on various factors. There is no single factor responsible for compliance levels (Obanda, 2010). A combination of factors contributes to either compliance or non-compliance to procurement regulations. Familiarity of rules can best be described as having the knowledge with respect to the rules, processes and procedures in carrying out procurement function (OECD-DAC /World Bank, 2006). Likewise, Hunja (2003) argued that knowledge is a key ingredient of a well-functioning, modern, legal and institutional public procurement framework and that the lack of it brings about capacity problems. It is important for a procurement professional to be familiar with the performance indicators which include: Implementing regulation that provide defined processes and procedures not included in higher-level legislation,

Since the P-value in the ANOVA table is greater or equal to 0.10, there is not a statistically significant relationship between Compliance and Familiarity and awareness at the 95% or higher confidence level. The implication is that, it is possible that those who are familiar with the regulations know it so well that they know how to beat the loopholes to their advantage.

For all the efforts made to attain professional education and adhere to ethical practices, autonomy to make decisions should be the hallmark of the procurement profession. This means that the profession should have a high degree of control to run its professional affairs." These indicators are lacking in Nigeria, explaining why professionalism is not a significant predictor of compliance with procurement regulations. First and foremost,

procurement is a relatively old profession in Nigeria, but lack the requisite recognition by government, implying that a number of persons holding positions in the procurement function do not have professional training in procurement. Secondly, the local professional association in Nigeria that governs procurement professionals in Nigeria lacks government patronage, even though it has officially passed and signed into law as a chartered professional body with powers to regulate the procurement profession in Nigeria. Howsam (1985) provides an almost perfect explanation to why professionalism is not a significant predictor of compliance with procurement regulations in Nigeria. However, it should be noted that professionalism levels amongst procurement professionals is likely to improve given what is taking place and the changes that are likely to take place.

Conclusion

From the findings of the research, a conclusion is drawn that compliance level with public procurement Act, 2007 in Kaduna polytechnic is low and that professionalism and familiarity does have relationship with compliance though the extent or strength of relationship is statistically insignificant, while institutional factors do have significant influence on compliance with public procurement Act, 2007 in Kaduna Polytechnic

Recommendations

Based on the findings and conclusion of this study, the following recommendations as a way of improving the compliance level of the public procurement regulations in Kaduna Polytechnic and other similar institutions, ministries, departments and Agencies (MDAs) in general were drawn.

1. The result of the statistical test notwithstanding, the management of Kaduna Polytechnic should ensure that staff, especially those in charge of procurement activities is made to get more familiar with the public procurement rules and regulations as well as subsequent and updated rules from time to time.
2. There is a great need to improve and enhance the capacity of the procurement personnel in Kaduna Polytechnic, through regular training programmes that would enhance the professional capability and competencies of the staff.
3. Focus on improving compliance should be put on minimising the effect of institutional factors and there is need for the management of Kaduna Polytechnic to ensure that there is some level of autonomy granted to the procurement unit/department for it to perform its legitimate responsibilities without undue interference.
4. In order to improve the level of compliance with public procurement regulations, Kaduna Polytechnic management needs to carry out a total overhaul or restructuring of the procurement system in the institution to conform with the provisions of the Act.

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