

ISSN 1712-8358[Print] ISSN 1923-6700[Online] www.cscanada.net www.cscanada.org

Public Procurement Process and the Challenge of Effective Implementation in **Nigeria**

Adegbite S. Aboluwoye^{[a],*}

[a] PhD, Lecturer, Department of Public Administration, Adekunle Ajasin University, Akungba-Akoko, Nigeria. *Corresponding author.

Received 14 June 2024; accepted 29 July 2024 Published online 26 September 2024

Abstract

This study explores and analyses the challenges affecting effective implementation of public procurement process in the selected Federal Universities in Nigeria. These were with a view to providing information on the implementation of public procurement process in the selected Federal Universities in Southwestern Nigeria. The study adopted a descriptive survey research design and employed primary data collected through questionnaire administration and interview. A total of 265 copies of questionnaire were administered of which 251 copies of questionnaire (representing 94.7%) were filled and returned. In addition, interviews were conducted with Heads of Procurement Unit, Bursary unit, and Physical Planning/Project and Development Unit purposively selected in each university. In addition, three Vendors from each University were also interviewed. In all a total of eighteen respondents was interviewed to complement information obtained through the questionnaire. Data collected were analysed using descriptive frequency and t-test. The study finally showed that procurement decisions were taking arbitrarily without consultations with necessary units ($\bar{X}=3.31$), inadequate record keeping of all procurement transactions ($\bar{X}=3.14$), interference in the procurement process by the government officials and management ($\bar{X}=2.73$) and corruption ($\bar{X}=2.65$), were the significant challenges affecting effective implementation of public procurement process in the selected Federal universities in Southwestern Nigeria.

Key words: Procurement process; Transparency; Accountability; Integrity; Challenges

Aboluwoye, A. S. (2024). Public Procurement Process and the Challenge of Effective Implementation in Nigeria. Cross-Cultural Communication, 20(3), 48-56. Available from: http:// www.cscanada.net/index.php/ccc/article/view/13507 DOI: http://dx.doi.org/10.3968/13507

INTRODUCTION

The concerns of Nigerians and the government over public procurement process dates back to preindependence period. Past governments were concerned about the institutionalisation of a public procurement process that would ensure efficiency and effectiveness. Efforts to institutionalise public procurement resulted in the issuance of the Treasury Circulars of 1958. Treasury Circulars of 1958 was the regulatory framework that provided the guidelines for public procurement process in the form of financial instructions/regulations in Nigeria. The guidelines of these circulars for procurement were, however, considered defective due to the inability to prevent corrupt practices (Ekwekwo, 2016). This became the pattern right from then through independence and to the beginning of Fourth Republic in 1999.

The public procurement process implementation is vulnerable to corrupt practices (Kaufman, 2004). Nigerian scholars have argued that procurement fraud thrives in Nigeria not because of the absence of regulatory guidelines and mechanisms, but rather as a result of poor implementation and non-compliance with the procurement guidelines and laws (Jibrin, Ejura & Nwaorgu, 2014).

The public procurement process must, therefore, be seen to exemplify transparency and accountability. The integrity of the process of public procurement in Nigeria should be guaranteed in order to promote accountability. From a neglected area of administrative function, public procurement is now being given its due recognition as a significant public function, with considerable high consequences on public service delivery (Ekwekwo, 2016). Lack of transparency in the procurement process and the attendant fraudulent practices may have triggered the calls by international organisations for the government to pay more considerable attention to the public procurement.

Public universities in Nigeria are not insulated from experiencing some shortcomings in the execution of the procurement process like every other public institution. Procurement expenditure had been described as taking a huge percentage of total spending in any university up to around 80% (Vander & Van, 2011). Universities may have internal objectives in a method of cost reduction, efficiency and prompt delivery of goods and services. Still, such must be achieved in full adherence to the public procurement policy guidelines, rules and regulations. Procurement process becomes more complicated when there are conflicting goals and may eventually result in huge losses due to poor management. More importantly, the adherence and breaches of these procurement rules and regulations are generating increase concern for universities' administrators (Schapper, Veiga & Gilbert, 2006).

Despite the promulgation of the Public Procurement Act 2007, public institutions still face challenges in terms of efficiency, integrity, accountability and transparency in the procurement process implementation. The aim of this study is, therefore, to investigate the challenges bedeviling process of public procurement in selected federal universities in Southwestern, Nigeria.

STATEMENT OF THE PROBLEM

Procurement process implementation remains a significant avenue through which corruption thrives in most public institutions around the world (Smart & Harrison, 2002). Constant agitation for the enthronement of due process and the quest for a transparent procurement process in Nigeria has been an effort geared towards the elimination of corrupt practices concerning public procurement. The corrupt elements were identified as abuses of prequalification and bid evaluation procedures, lack of open competition and the inadequate transparency of the process (Jibrin, Ejura & Nwaorgu, 2014). The desire to ensure effective implementation of the procurement process and curb corrupt practices has led scholars to focus on the ubiquitous characteristics of procurement process such as integrity, transparency and accountability. Despite these efforts, the process implementation is still considered ineffective. It is on this note that this study investigates the challenges of effective procurement process implementation at federal universities in Southwestern Nigeria.

RESEARCH QUESTIONS

The study has attempted to provide answers to the following questions:

- a) What is the public procurement process for federal universities in South-Western Nigeria?
- b) What are the challenges hindering effective implementation of public procurement process in the selected federal universities?

OBJECTIVES OF THE STUDY

The broad objective of the study is to assess the procurement process of some selected federal universities in South-Western, Nigeria.

The specific objectives of the study are to

- a) examine the public procurement process of selected Federal Universities in Southwestern Nigeria;
- b) analyse the challenges affecting effective implementation of the public procurement process in the selected Federal Universities in Southwestern Nigerian study area.

RESEARCH METHODOLOGY

The study adopts survey research with a sample of 265 respondents selected across the three universities of study. Primary data were collected through the use of open and closed-ended questionnaire and interview schedule. Both quantitative and qualitative data analysis techniques were used in this research. The analysis of the primary data was carried out using descriptive and inferential statistical tools. Content analysis was adopted in the analysis of the secondary data. The study used the Statistical Package for Social Science (SPSS) to analyse the data from the questionnaires. Five (5) point Likert scale was used for the analysis and the data set is non-parametric.

SIGNIFICANCE OF THE STUDY

This study would contribute immensely to the establishment of best procurement practices in the public sphere in Nigeria. It is essential to understand whether the procurement processes implementation in the public universities comply with the procurement law in the country or operate in violation of it. The study also investigates the challenges confronting federal universities regarding the implementation of the public procurement process. Besides, it would contribute to the development of a knowledge-based public procurement that is needed to meet the dynamics of public procurement in Nigerian universities. Given this, it would be of great value to potential researchers and scholars who may be interested in the Nigerian procurement process and system.

LITERATURE REVIEW

Public Procurement Process Implementation

The general meaning of the word "process" refers to a series of events to produce a result. The procurement process can, therefore, ordinarily be seen as constituting a series of events and activities to produce a result of public service delivery. However, the peculiarity of the procurement process implementation has necessitated its conceptualisation in this study as it cannot be defined in the ordinary usage parlance. Procurement process implementation has been portrayed differently by various scholars and practitioners as encapsulating different stages. Public procurement implementation stages vary following the nature of procurement and the individual organisation under consideration. It was pointed out by Hugo and Badenhorst-Weiss (2011) that the steps in the procurement process must reflect a design that if complied with will ensure efficiency and promote effective implementation of procurement activities by the procurement staff towards the realisation desired objectives.

Regarding the stages, there are divergent views on the number of steps in the process. While Weele (2005) came up with eight (8) phases, it was suggested by Emmett and Crocker (2008) that procurement process consists of

ten (10) stages of a similar pattern with Weele (2005), commencing with need identification through to the payment of respective goods and services. Other scholars simply tried to understand the flow of the process from the first to the last stage. Two of such scholars were Mimovic and Krstic (2012) who argued that procurement process implementation starts from the need identification, through to the end of a service contract as well as covering the life span of the procured asset.

The view of Mimovic and Krstic (2012) on the implementation of the procurement process is a reiteration of the definition given by UNDP (2007). From the above, it can be inferred that the procurement process constitutes different but several transitional stages. Though, the procurement procedures can vary from one organisation to another organisation as well as from transparent and straightforward process to complex process. Such variance was addressed by Thai (2009) who saw the variation in terms of sophistication, sales volume, and the number of funds required. Though, Thai (2009) agreed with Mimovic and Krstic (2012) that the procurement process involves stages or series of events. These views, however, differ in the areas that each organisation will operate a peculiar process depending on the capacity of such an organisation.

Figure 1 shows a typical procurement process showing a cyclical relationship.

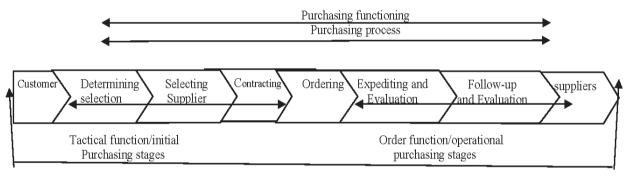


Figure 1
A typical procurement process
Source: Van Weele, A.J., Purchasing and Supply Chain Management, Analysis, Planning and Practice, Thompson Learning, London, 2005.

Scholars such as Weele (2005) and Sarfo (2011) have convergent views on the implementation of the procurement process as a cycle consisting of several steps that must be adhered to in order to achieve efficiency and effectiveness. Sarfo (2011) states that procurement process implementation commences with the identification of the need followed by the selection of contractors to the contract award and evaluation stage. The procurement process is, therefore viewed as a chain. As a chain, the procurement process encompasses several related activities dealing with the acquisition of goods and services. It could also be seen as a means through which a given need is obtained for operational functions and strategic objectives (Sarfo, 2011). In a nutshell, Sarfo

(2011) argues that public procurement is expected to be competitive as this will pave the way and enhance the actualisation of value for money. The procedure involving the procurement of goods and services can, therefore, be argued starts with the identification of procurement needs and subsequently followed by consent seeking from the relevant authority for the procurement. The identification of the need should also be backed up by the availability of funds. It is in this sense that the Nigerian Public Procurement Act (2007) expressly states that procurement activities should not be embarked on unless the funds to execute such is available. A public entity must have the financial capacity, and funds must be available before starting on the procurement.

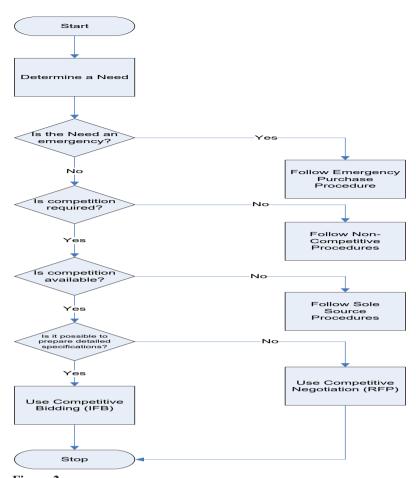


Figure 2
Flow Chart of a Competitive Procurement Process
Source: Nigerian Bureau of Public Procurement manual, 2011

A salient question to the conceptualisation of the procurement process is how does an organisation establish a procurement process? Obviously, the procurement process does not just occur in a vacuum, and there should be a legal framework that states the steps and procedures. In Nigeria, such steps are prescribed by the Public Procurement Act (2007). The PPA (2007) has ensured that the procurement process is competitive in order to achieve what is termed "value for money". In line with the Public Procurement Act, Wan Lu (2007) argued that the procurement process entails a flowchart and blueprint, which describes the stages of certain operational functions. The procurement process entails the steps that are followed and their linkages when sourcing for materials and services. It is based on this position that procurement planning is often given adequate attention as it determines the sequence of other procedures.

While most scholars agree that procurement process implementation starts from the need identification, Mamiro (2010) is of a different point of view that public procurement process begins with the planning of the procurement, and stretching to budgetary appropriation, an invitation to bid, bid evaluation, contract award and

contract management. The contract is a legal binding document which needs to be respected and adhered to at all time in order to avoid any form of litigation. It can be concluded; therefore, that predicated on the divergent views of the studies on the procurement process, there is no fixed or regular number of stages. The best approach to have workable procurement process in any organisation was suggested by Fourie (2011), that the stages of the procurement process should be designed following the general organisational policy and should be carried out in collaboration with other functions through good communication. This paradigm will ensure synergy and compliance purposes within the organisation. From this review, the conclusion can be reached that the authors do not view the procurement process has following the same pattern. There is a tendency that institutions within a country can have procurement processes that vary significantly.

Challenges of procurement process

In a survey by Transparency International, the results revealed that the process of public procurement had been viewed by majority of people as an area fraught with wastage of public resources and corrupt practices. Besides that, it also revealed the presence of widespread cases of bribery associated with public contract awards (Transparency International, 2018). Public procurement is an integral part of government functions due to the magnitude of acquisition outlays and the enormous amount of money usually involved. It, therefore, becomes imperative that due to the immense impact of public procurement on the economy of a nation, the procurement process should be well managed. In another study across all countries in the world, Callender and Mathews (2000) argued that the estimate of the financial activities of public procurement is about 10%-30% of the Gross Domestic Product. However, according to them, the procurement process has not been well managed. They stated that there are certain forms of malpractices and unethical conducts within the public procurement process. Bodunrin (2016), in his study, corroborated this position when he asserted that such corrupt malpractices include high incidences of personal interest, insider dealings and occasional cases of retrospective approval of contracts are present in the procurement process.

Delay is another challenge of a procurement process that can occur at any stage. The delay can be as a result of several factors. Delay could emanate as a result of queries or addenda due to ambiguous specifications. If specifications are not precise, reconciliation might delay the service delivery. In a study by Mwandobo (2013), he averred that badly prepared solicitation documents could have serious negative consequences on the procurement process which therefore result in a delay of the delivery of goods works or services. Delay could also be as a result of selection of unqualified contractors or suppliers with the poor attendant performance of failure to deliver on the execution of the contracts within the stipulated time, cost and specifications. To avoid unnecessary delay, Mamiro (2010) suggested in his study that there should be adequate and proper tender evaluation. This evaluation which will allow every public entity to choose the correct suppliers or contractors, ensure better performance of the contract and eradicate unnecessary delay.

Another challenge of the procurement process is the problem of non-compliance with the procurement rules and regulations. In a study conducted using 79 sample size from 376 population to assess procurement processes of lower local government authority in Hanang and Mushi district in 2016. It was found out that procedures for procurement were grossly violated due to lack of procurement knowledge, lack of technical support, political interferences, and delay of the fund, lengthy procurement procedures and corruptions. There are some developing countries in which public procurement is characterized by lack of compliance with procurement regulations and processes. Dlamini (2016), in his research, found out that the selected universities in South Africa did not comply with the procurement Act. The consequence

of which are poor performance, inadequate resources utilization, poor personnel management, and unbeneficial transactions (Kakwezi and Nyeko, 2013).

The studies reviewed have elucidated many of the challenges confronting the public procurement process implementation around the world. The major challenges are corruption, delay, non-compliance with procurement rules and regulations. Other challenges are weaknesses and irregularities, which involved a significant breach of the rules and procedures for public procurement. Related to these are poor procurement planning; supply of poor quality equipment, and rendering of services not in compliance with the requirements and standards; cost overrun due to delays in project completion; not utilized or underutilized equipment and facilities upon completion; improper payment made for equipment not supplied, work not done and services not rendered; equipment procured at a much higher cost than market value; contract not signed to safeguard the interest of the government, and noncoordination among parties involved in procurement.

DATA ANALYSIS AND INTERPRETATION

Challenges of effective implementation of the public procurement process

In identifying the challenges confronting public universities in achieving effective implementation regarding the public procurement process across the three selected federal Universities, a number of challenges were listed for the respondents to rank. One sample t-test was then utilized to establish the significance of each factor identified in the literature and the importance attached to each of them by the respondents. A null hypothesis which states that the challenges affecting the effective implementation of the public procurement process is not significant when the mean value is less than or equal to the population mean $(H_0: U=U_0)$ was set, while the alternative hypothesis was that the challenges affecting the effective implementation of the public procurement process is significant when its mean is greater than the population mean $(H_a: U > U_0)$. Where U_o is the population mean fixed at 3.0 (the midpoint for the Likert scale adopted) and the significance level set at 95% in accordance with the conventional risk level.

Results in Table 1 show the p-value, which represents the significance of each identified compliance process. The significant p-value which is for a two-tailed test was further divided by two as shown in Table 1 in order to get the significant value for a one-tailed test as regards the hypothesis set up (i.e. H_a : $U > U_0$). The results of the one-sample t-test indicate the challenges of inadequate records and arbitrary decision taking on procurement are significant having t-test (t=1.556, p<0.05) and (t=3.374, p<0.05) respectively.

Table 1
One sample t-test on challenges affecting the effective implementation of the public procurement process across the universities

		Test Value = 3					
Challenges affecting the effective implementation	Т	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference		
					Lower	Upper	
The levels of compliance with procurement regulations affect the implementation of the procurement process.	-9.472	246	.000	721	87	57	
lack of transparency affects the implementation of the process. $\\$	-7.239	244	.000	641	82	47	
Corruption affects the procurement process implementation.	-3.960	250	.000	347	52	17	
Interference in the procurement process by the government affects its effective implementation	-3.023	250	.003	267	44	09	
Politicization of the procurement process constitutes a challenge to its effective implementation	-7.040	250	.000	558	71	40	
Competence of the procurement officials is a factor affecting procurement process effective implementation.	-11.022	250	.000	781	92	64	
Non-compliance with procurement rules and regulations hinders effective implementation of the procurement process.	-10.928	244	.000	861	-1.02	71	
Inadequate internal audit of the procurement transactions impedes the effective implementation of the process	-7.006	250	.000	554	71	40	
Inadequate record keeping of all procurement transactions.	1.556	243	.121	.139	04	.32	
Procurement decisions are taking arbitrary without consultations with necessary units.	3.374	244	.001	.314	.13	.50	

Source: Field work, 2020.

Note; t = test statistic, df = degree of freedom, sig= level of significance

The qualitative data revealed myriads of challenges confronting the public procurement process of the selected universities. The respondents during the interview reeled out the following challenges. The challenges, as mentioned by the respondents, are stated below.

- a) Political interference and administrative interference.
- b) Too much bureaucracy and length of time for processing, bureaucratic nature of the procurement process either from the departments or units.
- c) Lack of professionalism and knowledge of the provisions of the PPA, 2007.
- d) Prompt and timely evaluation of the items to be procured often lead to incomplete process.
 - e) inadequate time period of collation of tenders.
 - f) Lack of autonomy of the procurement body.
- g) The Governing Council wanted to take over the Tenders Board as against the Public Procurement Act, 2007. Where it specifically made the Vice-Chancellor the Accounting Officer.

Late release of budgetary allocation, delay in the release of funds and delay in obtaining

DISCUSSION OF FINDINGS

Challenges of effective implementation of the public procurement process of selected federal universities in Southwestern Nigeria

The challenge of corruption prevailing in public procurement was argued in Callender and Mathews

(2000), Bodunrin (2016) and Transparency International (2018). Other challenges included lack of internal audit to scrutinise the procurement transactions, the politicization of the procurement process, lack of transparency of the process, incompetence of the procurement officials and non-compliance with procurement rules and regulations. The challenges of incompetence and non-compliance in the public procurement process were postulated in Mwandobo (2013) and Dlamini (2016). The two scholars argued that incompetence of the procurement officials often resulted in poorly prepared solicitation documents which consequently result in a delay of the delivery of the goods, works and services. In addition, Dlamini (2016) argued that procurement procedures were grossly violated due to lack of procurement knowledge and technical support.

It was also confirmed in Hyancinth and Yibis (2017) that many procurement officials lack professional training for procurement and that public institutions do not patronize local professional association in Nigeria. It was discovered from the findings of this study that procurement officials are required to have undertaken training in the field of procurement. This finding was evident in Nwagboso (2008) that there are professional standards essential to effective and efficient procurement process implementation in public organisations.

The research findings from this study also revealed that the public procurement processes of the universities studied are fraught with several challenges despite the procurement reforms. The qualitative data supplied by the remarks and comments by the directors of various units interviewed supported the fact of the existence of myriads of challenges confronting procurement process in federal universities in Nigeria. The majority of the challenges confronting effective implementation of procurement processes were as results of information asymmetry between the public entities and the vendors according to the principal agency theory. The belief that the handlers are rational has not come into play in the implementation of procurement process because of personal interest which often conflicted with the organizational interest. Some of the challenges are "too much bureaucracy and length of time for processing", lack of professionalism and inadequate knowledge of the Public Procurement Act, 2007", "Governing Council wanted to take the Tenders Board as against the PPA, 2007 where it specifically made the Vice-Chancellor as accounting officer", "late release of budgetary allocation and delay in obtaining approval as appropriate". It is evident from both empirical research and the literature reviewed that many factors are affecting the effective implementation of the public procurement process in the university system.

The study also identified some challenges to the procurement process of the selected universities. The research revealed that the selected federal universities are confronted with myriads of challenges when it comes to the implementation of the public procurement process. There was a revelation that the procurement officials lack requisite training and knowledge in public procurement. This lack of professionalism was reinforced by a lack of knowledge of the Public Procurement Act, 2007, among the members of staff in the procurement units. It was also discovered that many of the respondents interviewed had no knowledge of e-procurement. Therefore, none of the universities studied has adopted either partially or wholly, the electronic procurement.

Another challenge discovered is the bureaucratic nature of the procurement process either from the department/unit or the committees that are involved. It was revealed that the procurement process experienced too much bureaucracy and utilized a long time than necessary. The delay also occurred in the evaluation of the items to be procured. The study also revealed that there is a delay in obtaining approval and the release of funds.

The study found that the University's Governing Council wanted to take over the tender's Board. The tender's Board was also formed to reflect the interests of the governing council and the vice-Chancellor. This condition has led to the politicization of the university procurement and arbitrary decision making on the selection of vendors. Furthermore, the study revealed that public procurement entities lack autonomy in the award of contracts.

CONCLUSION

The government has put in place a procurement policy that stipulates the procurement process that public institutions should follow. The public procurement process, if implemented by the public institutions in accordance with the guidelines, would achieve value for money and promote transparency and accountability. The Public Procurement Act (PPA), 2007, was enacted as the law which addresses the shortcomings of the public procurement process. The PPA, 2007, has created uniformity in the procurement process of the public institutions in Nigeria. The PPA, 2007, also established the Bureau of Public Procurement as a body with the principal authority to issue general policies and guidelines concerning public sector procurement.

However, the implementation of the public procurement process in federal universities has witnessed a number of challenges. The study assessed the procurement process of selected federal universities in southwestern Nigeria. It determined the level of compliance with the implementation of the PPA, 2007 and analysed the challenges of effective implementation of the public procurement process in federal universities in southwestern Nigeria.

The study therefore concluded that the public procurement processes in the selected federal universities have only recorded partial effectiveness and efficiency due to political influence and arbitrary decision making by principal officers that were involved in the process. The universities studied have not fully complied with the public procurement process implementation and Public Procurement Act in terms of public advertisement for bidding, keeping records of the procurement activities, operating open competitive bidding system, setting up of various committees has stipulated by the PPA. The federal universities showed fair level of compliance by obtaining "Certificate of no Objection" from the Bureau of Public Procurement only when the contracts are above the thresholds issued by the Bureau. The Federal Universities studied have failed to uphold credibility in their procurement process due to the politicization of the process and arbitrary decision making by the principal officers in the universities. The Tender Board composition often reflects the interests of the principal officers. The procurement units in the federal Universities lack professionals, and the universities discouraged the officials from acquiring knowledge in the field due to continuous staff transfer from other departments within the university system. The federal universities' procurement processes are still confronted with many challenges despite the public procurement policy and guidelines. The prevalence of these challenges in the implementation of the procurement process is that the

public procurement policy has not engendered an effective and efficient procurement process.

RECOMMENDATIONS

The study proffers the following recommendations for actions by all concerned stakeholders for the efficient and effective public procurement process implementation for the public universities in Nigeria.

- a) The federal universities should professionalise the procurement department by employing individuals with requisite training and knowledge of public procurement. The universities should have capacity training for the members of staff in the procurement units to improve and develop their proficiency in public procurement. Procurement officials should be well trained and certified professionals. Such professional training could be achieved while they are on the job. The transferring of staff from other departments should be discouraged, as this would reduce the content of professionalism in the procurement department. Besides, university Management should ensure training and retraining of procurement officials, especially in the areas of procurement policies and guidelines. Besides, the procurement officials should be encouraged to acquire professional certificate concerning public procurement.
- b) The establishment of an independent tender review panel within the universities to check the excess of the tender's Board and to also address any complaint that might emerge from the procurement process. The membership of such panel should be extended to individuals with impeccable characters within and outside the university system. The existence of such a body will inhibit arbitrariness in decision making and promote strict adherence to procurement guidelines.
- c) There should be stiffer penalties/sanctions for any individual how powerful the person is or a group, who has circumvented the procurement process for an undue advantage or favour of any kind. Besides, the strengthening of the penalties would also discourage fraudulent/corrupt practices among the handlers of the public procurement process in the universities.
- d) The annual procurement plan should be prepared together with the yearly budget to facilitate timely disbursement of funds. This combined preparation would eliminate the delay in the release of funds that characterized the procurement process of the universities. Such preparation would also facilitate prompt approval of the procurement since it has been included in the expenditure section of the budget.
- e) The bureaucratic process for approval should be reduced through the adoption of e-procurement. The e-procurement would ensure timely submission and evaluation of bids. It would also make it possible for the interested bidders to have access to real-time information

regarding the contract. It would go along will in promoting transparency and integrity of the system.

f) Universities should devise a mechanism to compensate the suppliers whenever there is a delay in the release of funds for a contract. The universities need to enhance their credibility by ensuring the prompt release of funds. The prompt release of funds would go a long way in establishing the confidence of the suppliers in the institutions.

REFERENCES

- Bodunrin, A. (2011). Empirical Review and analysis of public procurement practice in nigeria: challenges and prospects. *Public Policy and Administration Research Journal*, 6(3), 154-168.
- Cadwell, N., & Bakker, E. (2009). Procurement process in the public sector: An international perspective. In K. Thai (Ed.), *International Handbook of Public Procurement* (pp. 427-444). Boca Raton: CRC Press.
- Callender, G., & Mathews, D. (2000). Government purchasing: An evolving profession? *Journal of Public Budgeting, Accounting and Financial Management, 12*(2), 272-290.
- Dlamini, W. (2016). *Determining Procurement*. Cape Town: University of South Africa.
- Ekwekwo. (2016). A case study of the Nigerian procurement monitoring program and its portal and observatory. Abuja: Wyith Limited and Wyith Institute.
- Fourie, I. (2011). Purchasing and supply management: Study guide for PPPS03E. Pretoria: University of South Africa.
- Hugo, W.M.J., & Badenhorst-Weiss, J. A. (2011). *Purchasing and Supply Management*. Pretoria: Van Schaik press.
- Hyacinth, D. D., & Yibis, M. G. (2017). Factors Influencing Compliance with Nigeria's Public Procurement Act in Kaduna Polytechnic. International Journal of Entrepreneurial Development Education and Science Research, 4(1), 14-33.
- Jibrin, M. S., Ejura, S. B., & Augustine, N. I. (2014). The public procurement reforms in nigeria: implementation and compliance challenges. *Journal of Asia Business Strategy*, 4(11), 149-162.
- Kakwezi, P., & Nyeko, S. (2010). Procurement processes and performance: efficiency and effectiveness of the procurement function (pp.1-22). Makerere University. Uganda. Retrieved from http://www.Researchgate.Net.
- Mamiro, R. G. (2010). Value for money: the limping pillar in public procurement experience from Tanzania. Paper presented at the 4th international public procurement conference, august 16-18, 2010. Seoul, South Korea. www. ippa.org/ippc4.
- Mimovic, P., & Krstic, A. (2016). Application of multi-criteria analysis in the public procurement process optimization. *Journal of Economic Themes*, *54*(1), 103-128.
- Mwandobo, L.J. (2013), The role of procurement processes on the effectiveness of the public procurement system in

- Tanzania. Unpublished Dissertation of Open University of
- Nwagboso, J. (2008). *Professional Ethics, skills and standards*. Jos: Inspirations Media Konzult.
- Public Procurement Act (2007). Law of Federal Republic of Nigeria. Abuja; Nigeria.
- Sarfo, A. (2011). Assessing the Effects of the Procurement Act (663) on Public Financial Management in Ashanti Region. Retrieved from www.knust.edu.gh.
- Schapper, P., Veiga Malta, J., & Gilbert, D. (2006). An analytical framework for the management and reform of public procurement. *Journal of Public Procurement*, 6(1&3), 1-26.
- Smart, A., & Harrison, A. (2002). Reverse Auctions as A Support Mechanism in Flexible Supply Chains. *International Journal of Logistics: Research & Applications*, 5(3), 275-284.
- Thai, K. V. (2009). *International Public Procurement: Concepts and Practice, In Thai, K.V. (Ed), International Handbook of Public Procurement*(pp.3-24), Boca Raton, CRC Press.
- UNDP (2010). Accountability in public procurement transparency and the role of civil society. Capacity

- Development. United Nations Procurement Capacity Development Centre.
- United Nations Development Programme (UNDP), (2007). Contract, asset and procurement management user guide. Retrieved from http://Content.Undp.Org/Go/Userguide/Cap/Procurement.
- Van Weele, A.J. (2005). Purchasing and supply chain management: Analysis, strategy, planning and practice. London: Thomson Learning.
- Vander Valk, W. & Van Weele, A. (2011). *Business Service triads: A new area for service research*. In IPSERA 2011 Conference Proceedings (pp.978-994).
- Wilson, G., Francis, A., & Donald, N. (2018). Examining procurement practices of public universities: A case study of university of professional studies, Accra. European Journal of Business, Economics and Accountancy, 6(5), 26-36.
- Bureau of Public Procurement. (2012, jan 31). Nigerian Bureau of Public Procurement. Retrieved from www.bpp.gov. ng: http://www,procurementmonitor.org/sub/bpp%20 publications/procurementproceduremanual.pdf