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An Assessment of Non-Compliance with Procurement Proceedings in Procurement of Works in Nigeria

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As part of public finance reform in Nigeria, procurement in the public sector was strengthened through enactment of Public Procurement Act, 2007, which details principles process and procedure to undertaken. However, experience has shown that inherent principles of transparency, efficiency and value for money have been a challenge orchestrated by non-compliance with procedures. This research therefore assessed areas/stages and reasons for non-compliance in the procurement proceedings of procurement of works in Nigeria. Using extensive review of related literature as well as eliciting of primary data through structured questionnaires administered to stratified and randomly selected 100 stakeholders' respondents, mean score ranking was used to establish areas/stage and reasons noncompliance significant are bid open/evaluation and reporting, procurement procedure, and political party or authority influence of decisions are significant while correlation analysis instituted the strength and direction of positive linear relationship between the variables/ perceptions of public and private sector respondents, and Analysis of variance (ANOVA) indicated there is statistical significant difference areas/stage and reasons among variables and compared groups respectively. The study concluded by recommending strengthening transparent and objective competitive bidding process, establish structure that will exclude political influences and complexities in managing the procurement processes.

Keywords: Competitive Bidding, Compliance, Construction Contract, Procurement Proceeding, Ondo State.

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INTRODUCTION

Recent significant challenges in the socio- economic situations prevailing in the national economy have prompted the development of several reform agenda in

Nigeria and this has included the public procurement reform. These challenges include failure of projects, criticism of public procurement by the public, allegations of corruption (Aje, 2008; Transparency International, 2006), paucity of fund and general economic weakness etc. Similarly, the need for procurement reforms became urgent because of internal and external pressures given the fact that the Government was losing huge sums of money in poorly managed procurement processes that cost the tax payer a lot of money Eyaa and Oluka (2011).

In Nigeria (like most other nations), government has enacted laws and adopted own strategy in accordance with the best practice. Such law is the Public Procurement Act (PPA)(2007) with the main objectives to: (a) regulate procurement process; (b) establish satisfactory regulatory frameworks; and (c) engender transparency, value for money, and competition in the selection process. The procurement law/guidelines provide many and varied responsibilities, procedures, conditions and activities to follow and comply with in procurina the most substantially responsive lowest bidder and obtain value for money Ojo and Awodele (2011). Some of these procedures and processes include: Obtaining certificate of No Objection, determination of procurement procedure, soliciting/Invitation to Bid, Opening, evaluation and reporting of bid offers, Award and commencement of contract, contract performance (delivery), payment and post contract performance and management PPA(2007). These processes are engendered to achieve best practice.

While these processes are statutory regulations and part of good public governance, the procurement processes must not only be logically and systematic followed but complied with. However, several non – compliance events have been noticed earlier in some other economies (De Boer and Telgen, 2006) and the causes of non-compliance have been traced to many factors Eyaa and Oluka (2011).

Events over time have revealed that statutory procurement proceedings are seldom or doubtedly adhere to (De Boer and Telgen, 2006). For example, most invitation to bid adverts fall short of standard requirement contrary to the law; significant variances between the specify time frames in the Invitation to bid processing of tender documents from the stage of approval of procurement to the award and signing of contracts Ojo et al (2011). Beside, bid evaluation criteria are not only inadequate but not detailed enough based on assessment and analysis of economic data (ICRC, 2005). This is corroborated by (Agaba and Shipman, 2008) that implementing the procurement law and its regulation with its inherent principles of transparency, efficiency and value for money has been a challenge.

Focusing on non-compliance in the procurement proceedings of procurement of works; procurement of works forms about 80% of public procurement in Nigeria (Shamsudden , 2007) and a lot of money has thereby gone down the drain.

Within the limitation and scope of this study, this paper aims to evaluate and assess the level of non-compliance with procurement proceedings in public procurement especially procurement of works in Nigeria.

MATERIALS

The provision of infrastructural facilities by government is becoming a complex process in terms of procurement and financing Fitchranting (2004). Public Procurement involves processes aimed at acquisition of public goods, service and works at the most economic, competitive and transparent transaction and value for money. The recognition of these gaps and it nearly universal acceptance orchestrated reforms in public sector management in Nigeria and resulted in the enactment of Public procurement Act,2007 which established the Bureau of Public Procurement with the following objectives:

I. the harmonization of existing government policies and practices on public procurement and ensuring probity, accountability and transparency in the procurement process;

II. the establishment of pricing standards and benchmarks;

III. ensuring the application of fair, competitive, transparent. value-for money

IV. standards and practices for the procurement and disposal of public assets and services

V. the attainment of transparency, competitiveness, cost effectiveness and professionalism in the public sector procurement system.

Construction project procurement (Procurement for Works) (Ibrahim, 2003; Aqua Group, 2007) can be categorised into pre and post contract stages. Under the Nigerian Law (PPA, 2007), the pre contract stage is denoted by 'Procurement Proceeding' and defined as Initiation of the process of effecting a procurement up to award of a procurement contract. This stage involves processes, in sequential order, such as; procurement planning (which involve need assessment, identifying the source of the items etc); obtaining certificate of No Objection; determination of procurement procedure (like pregualification) and soliciting/Invitation to Bid; Opening, evaluation and reporting of bid offers; Award and commencement of contract. This forms the bases for framework in public procurement to legal/statutory comply with, otherwise, it attract 5years jail term. Figure 1

Statutory Provisions and Procedure for Procurement Proceedings.

For the purposes of this research, salient parts of



Source: By Author, 2014

Figure 1: Shows the Flowchart of Procurement Proceeding With Required Activities Involved.

procurement proceedings processes are discussed which are can be grouped according to their operational (areas/stages) meaning thus:

A. Economic/Financial

i. Procurement Planning

Section 18 of the (PPA2007) requires that 'a procuring entity shall plan its procurement for the purpose of (a) preparing the needs assessment and evaluation (b) identifying the goods, works or services required (c) carrying appropriate market and statistical surveys and on that basis prepare analysis of the cost implications of procurement proposed (d) aggregating its the requirements whenever possible, both within the procurement entity and between procuring entities, to obtain economy of scale and reduce procurement cost; (e) integrating its procurement expenditure into its yearly budget ; (f) prescribing any method for effecting the procurement subject to the necessary approval under this Act. These functions are to be carried out by the Procurement Planning Committee in the procurement entity. Efficient procurement management team, linked to careful planning and coordination of the procurement process, will ensure success of the proceedings.

ii. Obtaining Certificate Of No Objection

This stage involves that the procuring entity be issued a certificate of "No Objection". Specifically, section 16, PPA (2007) provides that all public procurement "shall be conducted based only on procurement plans supported by prior budgetary appropriations" and that "no procurement proceedings shall be formalized until the procuring entity has ensured that funds are available to meet the obligations" subject to the threshold in the regulations and the procuring entity has obtained a" Certificate of No Objection to Contract Award" from the Bureau.

B. Technical/Contractual

iii. Invitation to Bid and Procurement Procedure

To commence procurement proceeding is by the way of invitation to tender/Bid (ITT/B). This is usually through advertisement in national newspapers, official websites and, or tender journal of the procuring entity-Ministries, Departments, Agencies (MDA) (PPA, 2007). This makes the process competitive, ensures efficiency and economy, provokes fairness and transparency (Ojo et al, 2011; UNCITRAL, 2004). However, the advert should spell out general information like viz; intent to invite for bidding, procurement method, description of scope of work or service, conditions for eligibility, procedure for collection and placing/submission of bid (venue, time and mode of packaging), opening of bid and other necessary information, and a caveat on the bidding (usually stating that lowest responsive bidder will be considered for award of contract). Ogunsemi and Aje (2008) summarises the major criteria required in bid documents as those dwelling on bidders technical, financial and managerial capacities, and general information.

Prequalification process is fast becoming a common practice in public procurement in Nigeria. Aje(2008) submitted that the main reasons for prequalification is to identify those bidders who are interested and capable of undertaking the contract, to keep tendering time and cost to minimum and ensure value for money. Most (MDA) usually maintain a list of prequalified contractors. This is supported by Public Procurement Act (2007), which state the basic content of prequalification documents in section 23(3 a-e) and section 16.

iv. Bid Opening, Evaluation And Reporting.

In competitive open bidding (the only tendering method provided in the law ,section 24) under local and international bidding procedures, procuring entities employ suitable routes in evaluating bids, considering the nature of the particular procurement concerned. These may include: (i) Single-Stage, One-Envelope, (ii) Single-Stage, Two-Envelope, (iii) Two-Stage, Two-Envelope, and (iv) Two-Stage. The bid documents are usually categorized into technical and financial bid. Sections 30-32 of PPA, (2007) prescribe the processes for bid opening and hence evaluation of the criteria. The criteria may not be limited to;

- i. Evidence of Registration with Corporate Affairs Commission.
- ii. Evidence of Payment of Tax Clearance for at least 3 year.
- iii. Evident of Company Audited Account.
- iv. Provision of Bid Security
- v. Statement of Outstanding criminal legal proceeding against the bidder/any director of the company.
- vi. Company Management team and other Key Personnel,
- vii. Evidence of Past Relevant performance in related project.

Moreover, section 16(6b-e) Public Procurement Act (2007), requires the legal and commercial capacity of bidders to be established. Procuring authorities usually

decide the methods and scoring processes and weightings before starting the selection process in order to maintain transparency and to increase bidder's confidence. Inferring from Ghana's earlier procurement practice (Armando, 1998) contends that this process must be logical, thorough and sequential in ex-raying the submitted bid documents; comprehensive reporting of evaluation processes by procurement planning committee forms the bases for contract award.

C. Political/Social

v. Contract Award

Often, the successful bid is considered to be that submitted by the lowest cost bidder from the bidder's responsiveness to the bid solicitation. However, section 33 of the Act, provides that the selected bidder needs not be the lowest cost bidder provided the procuring entity can show good grounds for its decision. This provision underscores (Aje, 2008; Ayuli, 2010) who contended that a bidder may not only fraudulently bid ridiculous price (just to win) but also be a bidder with no experience of the project especially where open competitive bidding process is adopted. Hence, considering the retinue of process involved in procurement proceeding, especially being made critical by conflicting factors, the tendency is imminence to evade or ensue non-compliance by procuring entities.

Causes of Non – Compliance in Public Procurement Proceeding.

Unfortunately, not much research and report have been placed on explaining non-compliance with public procurement regulations in Nigeria, despite the cases of discovered contract frauds and enlightenment programmes of the BPP. However, Uganda experience Oluka, 2011) and report as reported by(Eyaa and published by Public Procurement and Disposal of Public Assets Authority (PPDA) explained non - compliance and unethical procurement behaviour in terms of using organizational climate, psychological anomie, procurement planning disconnection and psychological wellness. Agaba and Shipman, (2008) work posited that Failure to create a Required register of qualified bidders suppliers. Inadequate procurement training, and sensitization, awareness amongst Public Procurement officers and political control of the procurement process by interested political office holder area significant at respect stages of procurement proceeding as causative measure and explained non - compliance. Although unavailability or non establishment of Procurement control system organization Agencies, Continuing and

e 1. Distribution of Respondent by Secto	r			
Distribution of Respondent by Sector	Number Distributed	Number of Respondent	Percentage Respondent	of Cumulative Percentage
Private Sector	50	22	55%	55%
Public Sector	50	19	45%	100%
Total	100	41	40%	

Source:Authors'Survey,2014

deliberate neglect or intention to circumvent procurement procedure, complications in enforcing compliance with procurement rules and procedure but public sector operators have been earlier advance (Gelderman et al., 2006) as factors responsible for non-compliance in the European Union, (Onyema, 2011) further asserted lack of professionalism and wrong methods/procedure, undue familiarity etc by public servants and their superiors political/official has done harm to the attainment of compliance in Public Procurement proceeding. According to Ibrahim (2005) barriers to effective and transparent procurement implementation is surrounded by broad areas of weak organisational structures, cultural attitudes, economic disquiets, lack of required skills, and Legal/Legislative Consideration. From the various submissions, reason assumes diverse and be classified into Institutional, Knowledge of Procurement Law, Political interference Reasons.

Examining this classification, empirically and theorically, (Shenge, 2006) change and adaptation are repulsive to people in organisation. By extension, noncompliance with any new law, rule etc has always being as a result of inability to change or adapt to new practices. Inferring from another school of thought (Donahue, 1989) who earlier explored similar challenge using principal agent theory established the subjective tendency of a subordinate to superior authority. From this the greatest challenge and concern to positions. stakeholders in the practice of the Nigerian Public Procurement (Onyema, 2011) has been their change from the old Treasury Circular of 1958, which was found grossly inadequate, corruptible and create room for malpractices in contract management. Also, it asserts a relationship role where civil servants, procurement officers (as agent), play the act according to the script of the procuring entity's decision maker (as principal/ agent also) in public procurement, who also play as directed in to the script of the political class (Principal). This is opines that elusion may surface in case of disagreement between policy makers and the bureaucracy.

The stringent and strait adherence to procedures alluded to by the new PPA (2007) has made politicians especially those holding public offices with the support of civil servants, influence award of contract to party faithful and cronies, award non-existing projects and by that drain public fund to private purse, split contracts in order to keep within authorised limit/threshold etc.

METHODS

The study was carried out to assess the Compliance with Procurement Proceedings in Procurement of Works in Nigeria. A survey method was used in eliciting primary data for the study while secondary data were obtained through a literature -existing laws, guidelines, review of relevant journal - to elicit information and identify statutory stage/process required procurement proceeding. This helped to create the criteria and theories for the empirical research. The next stage involved questionnaire survey of a stratified and random sampled respondents (professionals-Quantity surveyor, architects, engineers, Lawyer, Accountant; 100 in population i.e 20 each) study population who are active players/stakeholder in public sector procurement in selected Federal and state Ministries, Departments and Agencies and Private sector i.e. contractors covered by the Public Procurement Act, 2007 in Ondo State and Ekiti State, Nigeria. Generally, the questionnaires ranged variously on a 5- point Likert scale, elicited general information about the respondents' years of experience, profession and qualifications. Other parts relate stage and areas of non-compliance in the proceeding and reasons for non-compliance at those stages. The data from the survey exercise were analyzed using descriptive and inferential statistical tools such as the percentage frequency analysis; mean ranking, correlation and Analysis of Variance.

DISCUSSIONS

From the study, Table 1 show the respondents were those who have at least 5 years of experience in the public project procurement especially in building and civil engineering subsectors and have been involved in procurement process of at least 5 projects in last 10years.

SECTOR	public sector		Private Sector		Both Sectors					
Areas of non-compliance with procurement proceeding	mean	Overall Ranking	mean	Overall Ranking	Overall mean	Overall Ranking	Standard Deviation	Variance		
Economic/Financial										
Budgetary Provisions	3.78	2	3.00	12	3.39	8	-			
Need Assessment	3.56	3	3.09	10	3.32	9				
obtaining certificate of No Objection	3.11	11	2.73	14	2.92	13	0.30			
Award conditions.	3.22	10	3.18	8	3.20	11				
Technical/Contractual							-			
Procurement Plan	1.89	14	3.09	10	2.49	14	-			
Bid Evaluation process	3.56	3	3.27	7	3.41	6				
Evaluation Criteria	3.33	9	3.55	3	3.44	5		0.09		
Bid Documentation	3.44	6	3.36	6	3.40	7				
Invitation to Bid and Timing	3.11	11	2.82	13	2.96	12				
procurement procedure	3.89	1	3.17	9	3.53	2				
Opening, evaluation and reporting	3.44	6	3.64	2	3.54	1				
Political/Social							-			
Abuse of Power	2.78	13	3.73	1	3.25	10	-			
Ethical Behaviour	3.44	6	3.45	4	3.45	4				
Party/Authority's influence on decisions.	3.56	3	3.45	4	3.51	3				

Table 2. Area of compliance with procurement proceeding

Table 2 shows the distribution of Respondents by ranking of means of area or stages of non - compliance with procurement proceeding. From the Table, reveals that public sector respondents ranked technical/ contractual and economic stages respectively as noncompliance areas with particularly reference to procurement procedure (3.89), budgetary provision and bid evaluation and reporting (3.78) and political party or authority influence of decisions (3.56) very significant. The Private sector respondents ranked technical/ contractual and Political/Social stages as non-compliance areas with abuse of power (3.73), opening of bids, evaluation and reporting (3.44) and evaluation criteria (3.55) respectively very high. Respondents consolidate their opinions by strongly agreeing that technical/ contractual and Political/Social stages of procurement proceeding as non-compliance areas with bid open/evaluation and reporting(3.54), procurement procedure(3.52) and political party or authority influence of decisions (3.51) respectively are very high amongst all respondents with standard deviation and variance of 0.30 and 0.09 respectively. This align with (Onyema, 2011) that stringent and strait adherence to procedures alluded the procurement procedure due to public officeholders and superior civil servants manipulations and influences that drain public fund to private purse, split contracts etc. This position can further be strengthened by the strong positive Pearson's correlation in Table 3 depicting the significance of all variables considered.

Having established the areas and stages of non compliance in proceeding, respondents reasons for noncompliance with procurement were further investigated as represented on Table 4. From the Table, it is evident that, institutional and political reasons are ranked high by public sector respondents with factors like public sector procurement officers or agencies reluctance to internalize change in procurement (3.78), influence of procurement officers (3.78) and political office holder control of procurement process (3.78) mostly significant. This appears erring from the private sector respondents that lack of probity and integrity in procurement (4.36) and award of contract, influence of procurement officers (4.27) and, procurement officers or agencies reluctance to internalize change in procurement and conflict of interest and corruption in the process (4.09), which are political and institutional reasons are significantly rated. Empirically and theorically, (Shenge, 2006) change and adaptation are repulsive to people in organisation and stakeholders in the practice of the Nigerian Public Procurement (Onyema, 2011) apathy to change from the old Treasury Circular of 1958. In all, respondents significantly agreed that influence of procurement officers/agencies Authority (4.03) and political office holder control of procurement process (3.93) and political party or authority influence of decisions (3.93) were rated high as major reasons for non-compliance with procurement proceeding i.e. political and institutional

	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	F14
F 1	1.00								-					
F2	0.98	1.00												
F 3	0.63	0.73	1.00											
F 4	0.71	0.78	0.97	1.00										
F5	0.43	0.55	0.95	0.92	1.00									
F6	0.98	0.99	0.70	0.78	0.52	1.00								
F7	0.72	0.79	0.91	0.96	0.88	0.81	1.00							
F8	0.89	0.94	0.87	0.93	0.77	0.94	0.95	1.00						
F9	0.58	0.69	0.99	0.95	0.97	0.66	0.90	0.85	1.00					
F10	0.97	0.95	0.55	0.62	0.36	0.93	0.62	0.84	0.53	1.00				
F11	0.84	0.90	0.85	0.91	0.78	0.89	0.91	0.98	0.85	0.83	1.00			
F12	0.50	0.59	0.91	0.93	0.95	0.58	0.88	0.81	0.92	0.45	0.85	1.00		
F13	0.73	0.75	0.75	0.83	0.66	0.77	0.78	0.81	0.72	0.72	0.86	0.73	1.00	
F14	0.78	0.76	0.54	0.62	0.46	0.73	0.59	0.75	0.56	0.86	0.83	0.60	0.81	1.00

Table 3. Correlation of Areas of non-compliance with procurement proceeding Amongst Public and Private Sectors

 Respondents

Table 4. ANOVA

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups Within Groups	33.72499 1523.734		2.248333 12.28818	0.18	0.99	1.74
Total	1557.459	139				

reasons, while the group has a standard deviation and variance of 0.38 and 0.15 respectively. From Table 5, strong positive correlation appears between the opinions of all respondents, showing that all the variables are significant. Table 6

Test of Hypothesis

To achieve the objectives of this study, this research is premised on the following hypothesis:

To evaluate the level of compliance

H₁₌ Technical/ Contractual Stage is not influenced during procurement proceeding

And, to assess the reasons for non-compliance where it occurs

 $H_{2=}$ Institutional reasons has no significantly affects compliance.

In Tables 4 and 7, are one-way analysis of variation ANOVA, showing areas or stage of non-compliance and reasons for non-compliance with procurement amongst public and private sectors in terms of outlined variables denoted on the tables.

The decision rule for the research hypothesis can be tested thus; If Fcal. \geq tt, then reject Ho; otherwise accept Ho.

Hypothesis 1. H₀₌ Technical/ Contractual Stage is not influenced during procurement proceeding.

From, Tables 4, It can be seen that the observed value of F is 0.18 with a corresponding p- value of 0.997, which is less than Fcal 1.75. This implies that Technical/ Contractual Stage is influenced during procurement proceeding. This establish that in the public project procurement context, influences and alleged corruption take different forms at procurement proceeding(pre contract) contrary to section 58, subsections 4(a-h), 8(a-c), 9 and 10(a-b) of the Public Procurement Act, 2007.

And, to assess the reasons for non-compliance, **Hypothesis 2.** H_0 = Institutional reasons has no significantly affects compliance.

From, Tables 7, the observed value of F is 0.18 is less than Fcal 1.74 at a corresponding p- value of 0.95, which implies that institutional reasons significantly

Table 5. Reasons for non-compliance withprocurement proceedings

SECTOR	public sector		Private Sector		Both	Sectors
reasons for non-compliance with procurement proceedings	mean	Overall Ranking	mean	Overall Ranking	Overall mean	Overall Ranking
Institutional Reasons		-		-		•
Failure to create a Required register of qualified bidders and suppliers	3.33	7	3.00	13	3.17	13
Failure of procuring entities to observe rules on advertised technical details on Invitation to Bid	3.22	8	3.45	11	3.34	10
Public Procurement officers/ Agencies Reluctance to internalized change in Public procurement.	3.78	1	4.09	3	3.93	3
Conflict of interest and corruption of procuring entities Public Procurement officers	3.56	4	4.09	3	3.82	4
Non establishment of Procurement Unit/committee as required.	2.11	14	3.18	12	2.65	14
Knowledge of Procurement Law						
Inadequate knowledge of the procurement law, rules and procedure by Public Procurement officers/ Agencies	3.11	12	3.73	7	3.42	8
Deliberate neglect, refusal or intention to circumvent procurement law, rules and procedure.	3.44	5	3.73	7	3.59	7
Low access to information By Public Procurement officers/ Agencies	3.44	5	2.91	14	3.18	12
Inadequate procurement training, sensitization, awareness amongst Public Procurement officers/ Agencies	3.11	11	3.55	10	3.33	11
Political interference						
Influence Public Procurement officers/ Agencies by authority/superiors in Procuring Agencies	3.78	1	4.27	2	4.03	1
Continuing political control of the procurement process by interested political office holder.	3.78	1	4.09	3	3.93	2
Difficulties in enforcing compliance with procurement law, rules and procedure.	3.00	13	3.73	7	3.36	9
Lack of Probity and integrity issues in procurement processes and decisions on award	3.22	8	4.36	1	3.79	5
Problems of Eligibility or federal character system in procurement decision/contract award.	3.22	8	4.09	3	3.66	6

inform non-compliance with procurement proceeding. From this analysis, it can further strengthen the fact that (Donahue, 1989) civil servants, procurement officers (as agent), play the act according to the script of the procuring entity's decision maker (as principal/ agent) as directed by the political class (Principal).

CONCLUSION AND RECOMMENDATION

This study has revealed issues on compliance, especially the degree to which public agencies and their employees proceeding directives. Few empirical studies indicated act according to the procurement act and procurement that the level of compliance with the directives is considered to be highly insufficient or not available at all. Besides, the estimated non-compliance by procuring entities in public sector in Nigeria ranged low, while there is no remarkable differences in perception of private and public sector stakeholders in the reasons occasioning non-compliance.

Experience from other climes and economies show influence of similar factors like influence of procurement officers/agencies Authority, political office holder control

	R 1	R 2	R 3	R 4	R 5	R 6	R 7	R 8	R 9	R 10	R 11	R 12	R 13	R 14
R 1 R2 R3 R4 R5	1.00 0.92 0.61 0.76 0.81	1.00 0.69 0.78 0.90	1.00 0.88 0.35	1.00 0.57	1.00									
R6 R7 R8 R9	0.85 0.88 0.92 0.87	0.93 0.89 0.87 0.92	0.54 0.88 0.77 0.54	0.69 0.95 0.75 0.75	0.94 0.68 0.68 0.94	1.00 0.81 0.80 0.98	1.00 0.91 0.84	1.00 0.79	1.00					
R10 R11 R12 R13 R14	0.52 0.56 0.76 0.77 0.81	0.55 0.60 0.91 0.82 0.91	0.91 0.95 0.49 0.70 0.76	0.92 0.93 0.64 0.90 0.82	0.27 0.30 0.96 0.75 0.80	0.47 0.49 0.97 0.87 0.94	0.83 0.86 0.73 0.88 0.89	0.64 0.69 0.69 0.71 0.84	0.53 0.54 0.95 0.91 0.91	1.00 0.99 0.41 0.78 0.70	1.00 0.43 0.76 0.71	1.00 0.83 0.90	1.00 0.92	1.00

Table 6. Correlation of Reasons for non-compliance with procurement proceeding amongst Public and

 Private sectors Respondents.

Table 7. ANOVA

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups Within Groups	35.24186 1587.206	15 124	2.349 12.800	0.18	0.95	1.75
Total	1622.448	139				

of procurement process, dearth of procurement professionals and hence lack of professionalism, inadequate knowledge of procurement regulations and institutional factors were highlighted. Uganda's experience stressed that Political and bureaucratically motivated practices affect the institutional and legal frameworks in public procurement. This appears symmetrical with Nigeria's experience and this has orchestrated poor infrastructures, increase in maternal death, poor living standard and illiteracy, gross alleged corruption like bribery and general bad governance in management of public finances.

It is therefore recommended that policy, systems, processes and procedures required for public procurement should be strengthened. Also, spending adequate time and effort prior to initiation of the procurement proceeding process will help to ensure a smooth process and significantly increase the transparency and probability of success of the process.

A transparent, enhance integrity and objective

competitive bidding process is will be an insurance against corruption charges, reduce risks of collusion, non-compliance etc. Complete tender documentation at each stage of the procurement process. Procuring entities need to establish a strong bid management structure in line with the law which will exclude political influences able to handle the complexities of procuring project and managing the procurement processes.

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