

EXAMINING PROCUREMENT PRACTICES OF PUBLIC UNIVERSITIES: A CASE STUDY OF UNIVERSITY OF PROFESSIONAL STUDIES, ACCRA (UPSA)

Gabriel Wilson¹

Nanjing University of Post and
Telecommunication

CHINA

Gabiwilson280@yahoo.com

Adjei.A. Francis²

Nanjing University of Post and
Telecommunication

CHINA

Courteoustech1@gmail.com

Ntiamoah .D. Donald³

Donaldntiamoh@gmail.com

ABSTRACT

Procurement in public universities is regulated by the Public Procurement Authority and its compliance enhances the efficiency in public financial management. Despite the fact that the adoption of procurement policies, rules and regulations are commendable, regrettably compliance with such policies, rules and regulations has become a problem. The researchers undertook a case study to examine the procurement practices of University of Professional studies. In view of this, the study was geared towards examining whether the University is compliant with the Public Procurement Act and also to assess whether UPSA procurement is transparent, accountable and efficient. The researchers adopted qualitative research technique in their study as a means of data collection. Primary and secondary data formed the source of data collection. Primary data was collected through conducted interviews. These interviews were carried out on various participants which included Head of Procurement Unit from Central Administration, Executives from the Students Representative Council and Various Departments. The study showed that management, the Students Representative Council and Departmental Executives are doing their best to improve the procurement processes. However, some lapses and weaknesses exist. Based on these, the study recommends that there is the need for Management to ensure transparency in procurement activities in the University.

Keywords: Management, procurement processes, procurement.

1. INTRODUCTION

Public procurement is to enhance the creation of wealth and ensure smooth governance in Ministries, Departments and Agencies (MDAs). Procurement practices over the years have had growing importance in the business environment as it is deemed to ensure that products acquired are economical and of high quality while maintaining high ethical standards. As organizations are being charged with the need to take their social and environmental responsibilities seriously, good procurement practices have been major targets in meeting proper standards. All public agencies regardless of size or level of government require the purchase of goods and services to support their functions (Thai & Grimm, 2000).

The Public Procurement Board define public procurement as the act of providing goods, services or awarding work assignment by a state body, organization, institution or some other legal person regarded as a procuring entity in the manner and conditions prescribed by a nation's law.

Procurement budgets in developing countries account for 20% of government expenditure globally (Mlinga, 2003). For example, in the fiscal year 2000, the federal government in Americas total non-defense consumption and gross investment (i.e. total purchasing) was \$199.4 billion while the combined level for state and local government totaled \$1.031 trillion (Coggburn, 2003).

In Ghana, public procurement represents about 24% of total imports and apart from personal emoluments, public procurement represents 50-70% of the national budget and 14% of GDP (Adjei, 2005). Most developing countries have enormous benefits accruing from a well-managed public procurement sector. This is as a result of efficient and transparent government purchasing systems. Research conducted indicate that a yearly value of USD 600 million is spent in the public procurement of goods, works and consultancy services (World Bank, 2003) which represents 14% of Ghana's GDP. And most of these expenditures are incurred by Ministries, Agencies, Departments, Public Hospitals and Universities. This shows that most of Ghana's expenditure is related to procurement. Public procurement has been efficient in improving public financial management and relieving most developing countries of poverty over the past years. According to Arrowsmith and Trybus (2003), the last decade has witnessed the start of the global evolution in public procurement. According to Glavee-Geo, (2008) it became clear therefore that; there was the need to critically examine the processes and procedures of public sector procurement to ensure operational efficiency and institutional capacity to address procurement issues. All these necessitated a well drafted Act to manage the procurement sector of the nation as well as address weaknesses such as corruption, inefficiencies and lack of transparency in most procurement systems. Ghana as a nation engaged in many reviews of the nation's procurement Acts including; the review of Ghana Commission Act in 1990 by the PNDC and enacting of Ghana National Procurement Agency Decree Act in 1976 (SMCD 55). It was later found that there were still discrepancies such as corruption and lack of transparency after subjecting those Acts to rigorous testing. Hence the government introduced a reform program known as Public Financial Management Reform Program (PUFMARP). One of the recommendations of PUFMARP was to review the system consequently, and this led to the establishment of a Public Procurement Oversight Group (PPOG) that steered the development of a comprehensive procurement reform program (World Bank, 2003). The Country Procurement Assessment Report (CPAR) recommended actions to improve the Public Procurement Sector focused on all aspects of the system including the legal and institutional framework, procurement procedures, proficiency, oversight mechanisms and anti-corruption measures. This led to the advent of the Public Procurement Act 2003 (Act 663) which marked the dawn of a new beginning in the history of procurement in Ghana. The Act applies to all procurement financed in whole or in part from public funds throughout the procurement cycle from the selection to the administration of the contract. The Act has revolutionized public procurement in Ghana and has brought to fore the streamlining of the public procurement for efficiency, transparency, fairness and competitiveness. In reviewing the program in implementation of the CPAR recommendations, the 2007 CPAR of the World Bank concludes that substantial progress has been achieved since 2003 in strengthening public procurement.

2. METHODS

2.1 Research design

Research design is a logical plan for getting from initial set of questions to the conclusion (Yin, 1994). This study adopted a systematic field investigation into the procurement practices of UPSA.

Research design is not just a work plan but it is a tool that enables the researcher ensures that the evidence obtained answer the questions under investigation in a research, as unambiguously as possible (De Vaus & De Vaus, 2001). Thus, the researcher resorted to qualitative research design.

A qualitative approach emphasizes the qualities of entities, processes and meanings that are not experimentally examined or measured in terms of quantity, amount, intensity or frequency (Denzin & Lincoln, 2011). The researcher chose this method due to the nature of the research topic which demanded the researcher to explore public procurement. The researcher collected data by examining documents, observing behavior and interviewing participants. The qualitative research design encourages respondents to elaborate on their responses which can open up new topic areas that were not initially considered by the researcher (Rubin & Rubin, 2011).

2.1.1 Sampling technique and sample size

The study employed non-probability sampling to be specific purposive sampling. According to Punch (1998), one cannot study everyone, everywhere, doing everything and so sampling decisions are required not only about which people to interview or which events to observe, but also about settings and processes. Kumeopor (2002) affirms that purposive sampling is relevant when the sample are deliberately picked for the study because they satisfy certain qualities, which are not randomly distributed in the population but they exhibit most of the features of the interest of the study. The researcher used purposive sampling based on the kind and nature of information required hence, only a categorized and certain set of people were used as respondents for the study. Since procurement in public entities is regulated by an Act, it becomes an area of specialization and hence information from such field is delicate. Expertise is, thus, required hence only a few people are handy with such information. The respondents included; procurement staff, store officials and departmental procurement executives. The idea was to gain an insight into the phenomena hence, the need to choose personnel who are connected with the procurement practices in the University.

2.1.2 Data collection

Data was collected from UPSA central administration procurement staff, departmental procurement staff and the SRC. Both secondary and primary data collection methods were used in assessing the compliance with the Public Procurement Act. The primary data was obtained from interaction with those specialized in procurement practices in the University as well as those who engage in procurement, that is, the staff at the central administration, the SRC and departments. Secondary data was obtained by examining documents related to procurement in the University. The researcher employed structured interviews for collection of data. The interview questions were vetted by the supervisor of the study before being administered to the respondents of the study.

2.1.3 Data Analysis

Raw data obtained from a study is useless unless it is transformed into information for the purpose of decision making (Emery & Couper, 2003). The central focus of this section is on the analysis of the data gathered from the field with the use of structured interview questions. The data collected covered on three main areas of the University. These include the central administration, the departmental offices and the student's representative council. The above choices became necessary as there was a need to examine the procurement practices of University of Professional Studies in general and these units of the University have their duties including procurement.

The recorded data gathered through interviews were later transcribed. The researcher then drew out the main themes from the transcribed data. Data analysis involves reduction of the raw data collected from the field into easier and manageable forms and applying judgments in analyzing the transcriptions.

3. FINDINGS AND DISCUSSIONS

The findings of the study are discussed in this chapter. The findings are discussed based on the objectives of the study. Personal observation by the researchers are also captured in the chapter.

This chapter revolves around the results of the interview carried out among procurement staff as well as those who undertake procurement for the various departments in the University of Professional Studies, Accra. The chapter has been organized into five main sections. The first section describes the demographics of the participants. The second section talks about the participant's knowledge on the Procurement Act (2003), Act 663. The third section deals with the level of compliance with the Act. The fourth explains the efficiency, accountability and transparency of the procurement process in the University of Professional Studies.

Demographic Characteristics of Respondents

PARTICIPANT	GENDER	DESIGNATION	TIME SPENT IN OFFICE
1	Male	Head of Central Procurement Unit (UPSA)	9 years
Member of SRC Tender Committee			
2	Male	SRC Auditor	4 months
3	Male	SRC Finance Officer	4 months
Members of the Departmental Tender Committee			
4	Female	Member of Tender Committee (Marketing Department)	9 months
5	Male	Member of Tender Committee (Marketing Department)	9 months
6	Male	Departmental Finance Officer (Business Administration)	9 months
7	Male	Member of Tender Committee (Business Administration Department)	9 months

Source: Procurement data 2016

The table above provides information on the participants who provided the needed data for the study. It shows that out of seven participants interviewed, one of the participants was a female and six participants were males. The gender distribution shows that majority of the

participants were males. This simply shows that most of the executives in UPSA under the procurement umbrella were males. The table also shows that only one participant had been in office the longest (9 years). This participant happened to be the only member of the University's procurement board who took part in the study. By virtue of being one whose daily activities centered on procurement, it could be deduced that participants 1 had the most experience. With regards to the SRC Tender Board, departmental executives had been in office the longest (9 months) whereas the SRC officer and Finance officer had been in office for 4 months.

3.1 Respondents Knowledge on the Procurement Act

This aspect of the study analyses the participant's knowledge on procurement practices in UPSA. The researcher observed that most of the participants were aware of the existence of a Procurement Act but did not have an in-depth knowledge on the Act with exception of participant one who exhibited full knowledge about the Act. This could be attributed to the years in office, number of training programs attended, his mastery over the Procurement Act and his level of explanation of the procurement methods to the researchers. Participant 1, had on display various copies of the old and amended Act in his office as observed by the researcher. Participant 1 noted that in order to ensure that each member of the tender committee is abreast with the Procurement Act, he always distributes copies of the Act to various members of the procurement Board of University of Professional Studies, specifically the Vice Chancellor of the noble institution who is the head of the procurement Board. This is how far his dedication towards his work was.

The other participants clearly exhibited lack of knowledge on the Act, this was mainly due to the fact that their procurement of goods and services were normally below the threshold. Participant 2 indicated that most of their purchases were related to items such as exercise books, t-shirts and other souvenirs. These items were mostly lesser than the threshold as stated in the Public Procurement Act 2003 (Act 663). This made them undergo just a few series of procurement methods without following the Act. Participant 6 on the other hand expressed equivocally their ignorance of the Act by the statement "we don't use the procurement Act; we follow our own laid down procedures in the department". Some of the participants also expressed their knowledge on the existence of the Act but going forward the researcher observed that, they knew the Act in theory but do not use it practically.

3.2 Respondents' Compliance with the Procurement Act

The researchers sought to find out the extent of compliance with procurement law in the University. The objective was to establish whether compliance level to procurement law and procedure meet standards. While the researchers believed that knowledge about the Act should show a positive correlation with compliance to the Act. The researchers observed that most of the participants who were presumed not to have adequate knowledge about the Act, claimed they complied with the Act. It is assumed that respondents claimed compliance so they did not sound ignorant about procurement. Participant 1 on the other hand showed that there exists a high level of compliance in their department with the procurement Act. This was exhibited by the participant walking the researchers through the whole procurement process at the beginning of the interview. The participant also expressly agreed to his compliance with the Procurement Act by stating they always comply with that Act to avoid having issues with the Auditor General's Department.

Participant 1 also expressed his opinion on why some organizations are highly compliant and others are not, the participant stated that "the level of compliance is mostly due to the

fact that most of these organizations are regularly audited by the auditor general, this ensures that most of them prevent disregarding the Act". The participant also stated that, "companies who are less compliant of the Act may be as a result of them purchasing below the threshold". This showed that the institutional theory was at its best at the UPSA procurement department.

Not ignoring the facts above the researchers observed that, the department was under staffed as most of the workload was on the secretary and the head of the unit. This was seen in the number of interruptions during the interview, phone calls, demand of signature on documents and difficulty in getting a seat down to interview the participant. The researchers also saw various newspaper copies pasted on the wall of the office. These copies contained procurement notices at each point in time. They vary from announcement of the amendment in the new Act, the coming into force of the amended Act and related notices on procurement in Ghana and beyond. All this in summation showed the level of compliance of the participant.

Participants 2-7 on the other hand were not having copies of the Procurement Act in their offices, no newspaper documents on the Act but the researchers saw various tender documents of various suppliers as evidence on them undertaking procurement in their department.

3.3 Transparency, accountability and responsibility of the procurement process

Transparency involves relevant entities taking steps to enable appropriate scrutiny of their procurement activity. Transparency in the procurement process in UPSA, was check listed against certain parameters. These parameters were chosen based on the requirements of transparency under the Act. The table below summarizes findings from what participants expressed about transparency of their procurement process.

Table 4. Observation of Procurement Practices from Participants

PARAMETERS	PARTICIPANTS	RESEARCHERS' OBSERVATION	COMMENT
Records	7	The researcher observed that most of the participants keeps records of their proceedings.	
Tender	6 (except 1 participant)	Most of the participants request for tenders with exception of participant 6	Participant 6 did not request for tender but had to go after suppliers
Dissemination of relevant information to suppliers/bidders		The researcher observed that dissemination of information was not restricted. All Vat registered suppliers were informed and unsuccessful tenderers were given notice as well.	

Source: Procurement data 2016

Most of the participants were transparent in their procurement processes. This was attributed to the fact that most of the procurement processes were audited by the internal auditors as well as external auditors thus Auditor General.

Participant 1 also stated that in order to ensure transparency of the procurement process, all suppliers are convened to a meeting where each suppliers document are opened and bid documents inspected in the midst of all. This ensures that each supplier knows what they lack in their documents that others have. This also makes rejection of a bid much more transparent and understandable to all. Participant 6 on the other hand stated that, they not requesting for tenders was as a result of the chasing suppliers by themselves. This made the researchers to enquire whether they were not getting suppliers or whether they experience scarcity of goods. However, he was quick to state that it was the norm as they were working with a constitution which allowed for that.

Noteworthy was the observation that most of the participants were accountable in their procurement activities as any action by them would be audited and results disclosed to the UPSA public. Participant 2 as the auditor of the Students Representative Council, expressed that they undergo frequent audit of the activities of the procurement committee, this statement was corroborated by one member of the audit committee.

Also the researchers saw copies of the tender documents and purchase orders in the office of the auditor that were audited.

Participant 4 also said that they have departmental auditor that audited their works and also confirmed that any purchase of goods, works and services was thoroughly scrutinized by a senior executive of the department.

The level of transparency of the procurement process of participant 6 and seven was not fully assessed due to lack of evidence to back their views. This was also attributed to the fact that some of the participants were interviewed on phone.

The researchers observed that, the overall weaknesses of the procurement process in the various departments is due to the lack of procurement staff in the various departmental offices to aid in their procurement works. Participant 1 clearly stated that “they do not undertake or interfere with the procurement of goods, works and services of the departmental offices”.

3.4 Improvement of the procurement process

The structured interview questions addressed how the procurement process in the University could be elevated in terms of the general objective of the study. The respondents were asked of how in their view, the procurement process could be improved by all stakeholders of procurement in their various units and departments. In the view of participant 1, there was no other improvement to be made in his unit as he was very confident that the procurement activities undertaken are highly compliant with the Public Procurement Act 2003 (Act 663). The respondent also stated that, other stakeholders (suppliers) are very knowledgeable of the provisions in the Act. Participant 1 also stated that part of the improvement works is the introduction of the current amendments to the Act. But it should be worth noting that the new Act is not a complete overhaul of the old one. Both the new and the old run concurrently. Participant 1 also made us aware of the fact that most of the amendment was on the threshold of purchasing. The participant also stated that the new Act also comes with

more responsibilities to the procurement officer. This was verified by the researchers as the new Act now has additions such as attached to the responsibilities of the procurement officer.

4. CONCLUSION

The results of the study showed that UPSA (central administration) conforms to the Public Procurement Act. The study also showed that UPSA had a well-functioning tender committee. This tender committee comprised of the vice chancellor, the school auditor, school lawyer, head of the procurement department, the finance director, school registrar, representative from national council of tertiary education and representative from professional bodies. This interprets that, the composition of the tender committee for the central administration was made up of competent staff. These staff ensured that goods purchased were of high quality and at the least cost. The resource base theory explains that procuring entities should have well trained staff and competent corporate leaders to direct staff on how to conduct procurement processes. The availability of competent staff in UPSA Tender Committee shows an excellent use of the resource based theory. The excellent application of the theory as seen in the Tender Committee was contradicted by the staff of the procurement as most were national service personnel and the others were graduates of fields not related to procurement. Nevertheless, the hard work of the central administration, the SRC and departmental offices on the other hand have issues with their procurement process. This was initially attributed to their threshold of goods bought. The researcher later discovered that most of the inefficiencies was as a result of the fact most of the goods purchased had been from one supplier over the years. This supplier was chosen based on recommendations of the previous administrations. Some were also chosen based on the relationship with the suppliers.

The procurement process at the central administration was generally efficient, transparent and accountable. This showed a strong agency relationship as management accounted for their actions and acted in the will of the school in its entirety. The SRC also showed some level of efficiency as the documents inspected were cost efficient. This saved the student representative council a lot of money that will be used to earmark other projects. The aspect of accountability and transparency was poor as the internal auditor was part of the procurement committee and the only person solely responsible for auditing those documents. This was a clear case of a self-review threat but no safeguards were established to curb this threat.

This research studied procurement practices in UPSA while examining whether the university complied with the Public Procurement Act of Ghana. The study is considered relevant because public procurement has become a subject of public discussion with many stressing there is a need for public agencies to consider value for money of contracts given out to ensure profitability and efficiency. Findings showed that the central administration of the university complied with good procurement practices as enshrined in the PPA whereas departmental offices did not. One of the major recommendations which has been put forth by the researchers of this study is that the central administration of the university should implement proper internal control system whereby there will be competent staff from the central procurement unit serving on at the departmental level.

ACKNOWLEDGMENTS

Although the successful completion of this study is predominantly based on the effort of the group, we have inevitably obtained guidance and support from a number of people.

Firstly, we thank the Almighty God for granting us the strength and protection to undertake the research.

Secondly, our profound gratitude goes to Mr. Redeemer Krah, our supervisor, for his guidance which has gone a long way in bringing this work into completion.

Our heartfelt gratitude also goes to Mrs. Theodora Adjin-Tettey and Mr. Emmanuel Mensah (both lecturers of the institution) for their encouragement and help throughout the whole work.

Finally, we are also grateful to all the participants involved in the research work especially Mr. Adams, for taking time off his busy schedules to grant us an interview.

REFERENCES

- Adjei, A. B. (2005). Public Procurement Authority: What are we learning from different approaches to monitoring capacity and development. *An Assessment Tool for Public Procurement System and its application to monitoring Capacity and Performance of the Procurement System in Ghana, Accra*.
- Armstrong, E. (2005). Integrity, transparency and accountability in public administration: Recent trends, regional and international developments and emerging issues. *United Nations, Department of Economic and Social Affairs*, 1-10.
- Arrowsmith, S., & Trybus, M. (2003). *Public Procurement. The Continuing Transformation*. New York: Kluwer Law International
- Auditor General. (2012). Report of the Auditor General on the Public Accounts of Ghana. *Accra: Auditor General's Department*.
- Barney, J., Wright, M., & Ketchen, D. J. (2001). The resource-based view of the firm: Ten years after 1991. *Journal of management*, 27(6), 625-641.
- Business Dictionary. (2016) Procurement (def.). Retrieved from <http://www.businessdictionary.com/definition/procurement.html>
- Cloete, J. J. N. (1998). *South African public administration and management*. South Africa: Van Schaik Publishers.
- Coe, C.K. (1989). *Public Financial Management*. NJ: Prentice Hall.
- Cogburn, J. D. (2003). Exploring differences in the American states' procurement practices. *Journal of Public Procurement*, 3(1), 3.
- Cole, A. (2007). Procurement definition. Retrieved from: ezinearticles.com.
- Creswell, J. W., Plano Clark, V. L., Gutmann, M. L., & Hanson, W. E. (2003). Advanced mixed methods research designs. *Handbook of mixed methods in social and behavioral research*, 209-240.
- Crook, T. R., Ketchen, D. J., Combs, J. G., & Todd, S. Y. (2008). Strategic resources and performance: a meta-analysis. *Strategic management journal*, 29(11), 1141-1154.
- De Vaus, D. A., & de Vaus, D. (2001). *Research design in social research*. Sage.
- Denzin, N. K., & Lincoln, Y. S. (2011). *The Sage handbook of qualitative research*. Sage.

- Dickinson, D., & Villeval, M. C. (2008). Does monitoring decrease work effort? The complementarity between agency and crowding-out theories. *Games and Economic behavior*, 63(1), 56-76.
- Dierickx, I., & Cool, K. (1989). Asset stock accumulation and sustainability of competitive advantage. *Management science*, 35(12), 1504-1511.
- Douma, S., & Schreuder, H. (2008). *Economic approaches to organizations*. Pearson Education.
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of management review*, 14(1), 57-74.
- Evenette, Simon J. & Hoekman, Bernard (2005). International Cooperation and the Reform of Public Procurement. *World Bank Policy Research Working paper*, No. 3720
- Glavee-Geo, R. (2008). *Public procurement reforms in Ghana: an evaluation of the implemented changes* (Master's thesis, Hogskolen i Molde).
- Helfat, C. E. (2007). *Stylized facts, empirical research and theory development in management*. USA: Dartmouth College.
- Hunja, R. R. (2003). Obstacles to public procurement reform in developing countries. *Public Procurement: The Continuing Revolution, Kluwer Law International*, 13-22.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Kor, Y. Y., & Mahoney, J. T. (2004). Edith Penrose's (1959) contributions to the resource-based view of strategic management. *Journal of management studies*, 41(1), 183-191.
- Kumekpor, T. K. (2002). *Research methods and techniques of social research*. Son Life Press & Services.
- Kusi, L. Y., Aggrey, G. A., & Nyarku, K. M. (2014). Assessment of Public Procurement Policy Implementation in the Educational Sector (A Case Study of Takoradi Polytechnic). *International Journal of Academic Research in Business and Social Sciences*, 4(10), 260.
- Lynch, J. (2012). Public procurement and contract administration: A brief introduction. Procurement Classroom Edition. Retrieved from https://www.amazon.com/What-Public-Procurement-Classroom-Lesson-ebook/dp/B06XNTPTY3/ref=asap_bc?ie=UTF8
- Mahoney, J. T., & Pandian, J. R. (1992). The resource-based view within the conversation of strategic management. *Strategic management journal*, 13(5), 363-380.
- McDonald, J. (2009). Using least squares and obit in second stage DEA efficiency analyses. *European Journal of Operational Research*, 197(2), 792-798.
- Mlinga, R. (2009). Promoting integrity in public procurement. *Tanzania Procurement Journal*, 2(5), 13-39.
- Mugenda, O. M. (1999). *Research methods: Quantitative and qualitative approaches*. African Centre for Technology Studies.
- Organization for Economic Cooperation and Development (OECD) (2006). Methodology for Assessment of National Procurement Systems. *Development Co-operation Directorate (DCD-DAC)*, Version 4.
- Ouyang, H. S. (2006). Agency problem, institutions, and technology policy: Explaining Taiwan's semiconductor industry development. *Research Policy*, 35(9), 1314-1328.
- Public Procurement Act, 2003 (Act 663). (2003). Ghana Publishing Corporation. Assembly press, Accra- Ghana
- Public Procurement Board (2007). Introduction to Procurement Audit. *Short term training manual on the Public Procurement Act (Act 663), Module 24, September 2007*.

- Public Procurement Board (2007). Procurement Planning. *Short term training manual on the Public Procurement Act (Act 663), Module 9, September 2007.*
- Public Procurement Board (2007). Procurement Principles and Ethics. *Short term training manual on the Public Procurement Act (Act 663), Module 3, September 2007.*
- Reuschlein, H., & Gregory, W. (1979). *Agency and Partnership*. Saint Paul: West Publishing.
- Rubin, H. J., & Rubin, I. S. (2011). *Qualitative interviewing: The art of hearing data*. Sage.
- Scott, W. R. (2005). Institutional theory: Contributing to a theoretical research program. *Great minds in management: The process of theory development*, 460-485.
- Thai, K. V. (2001). Public procurement re-examined. *Journal of public procurement*, 1(1), 9.
- Thai, K. V., & Grimm, R. (2000). Government procurement: Past and current developments. *Journal of Public Budgeting, Accounting & Financial Management*, 12(2), 231.
- Vivas López, S. (2005). Competitive advantage and strategy formulation: The key role of dynamic capabilities. *Management decision*, 43(5), 661-669.
- Wernerfelt, B. (1984). A resource-based view of the firm. *Strategic Management Journal*, 5(2), 171-180.
- Wittig, W. A. (1998). Report of the Conference on Public Procurement Reform Conference in Africa, Côte d'Ivoire, 30 November-4 December 1998. *International Trade Centre, Geneva.*
- Wood, B. D. (1988). Principals, bureaucrats, and responsiveness in clean air enforcements. *American Political Science Review*, 82(01), 213-234.
- World Bank. (2003). *World Development Report 2004: Making Services Work for Poor People*. Washington, DC: The World Bank.
- World Bank (1995). *Guidelines: Procurement under IBRD Loans and IDA Credits, Washington, DC: The World Bank.*
- Yin, R. K. (1994). *Case study research: design and methods*. Thousand Oaks. International Educational and Professional Publisher.