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PUBLIC PROCUREMENT COMPLIANCE BEHAVIOR AND ITS EFFECT ON QUALITY SERVICE DELIVERY: A CASE STUDY OF THE ELECTRICITY COMPANY OF GHANA (ECG)

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PUBLIC PROCUREMENT COMPLIANCE BEHAVIOR AND ITS EFFECT ON QUALITY SERVICE DELIVERY: A CASE STUDY OF THE ELECTRICITY COMPANY OF GHANA (ECG)

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Abstract

Purpose: The aim of this study is to examine public procurement compliance behaviour and contrast its effect on quality service delivery.

Methodology: The study adopted an explanatory research design in order to achieve the study objectives. The population for this research was made up of the employees of ECG and the customers of ECG, who were systematically sampled. Data was then analyzed through descriptive statistics using the Statistical Package for Social Science. The study employed descriptive statistics, multivariate data analysis as well as regression models

Results: Compliance levels were just low in the ranks of ECG; about 15.9%. Non-compliance complements this score by recording an alarming 84.1%. This level of compliance is unacceptable by any standard, no matter how it is justified. A key informant reported that the benefits of non-compliance go to feed the greed of many people in the procurement process. Procurement processes have been owned or possessed by some powerful and influential people who are insulated from the repercussions of poor compliance or, in some cases, non-compliance. Another key informant said “non-compliance has been institutionalized and therefore hard to be isolated and addressed properly”.

Unique contribution to theory, practice and policy: The study recommends that it would be necessary to strategically work at improving compliance levels through professional procurement training, monitoring of processes for adherence to established policies and standard operating procedures including independent auditing. This process may be slow, drastic and painful; heads may have to roll, reshuffles in leadership and management and forensic audits are needed to prune the past procurement activities that were out of line. To improve service quality, ECG would have to isolate the dimensions that were noted to be weak; being empathy and responsiveness. These may be addressed by professional training and retraining front line personnel and technical rapid response teams to address the concerns of customers with urgency and a human face. Better monitoring and supervision would help to sustain this line of response among ECG staff.

Key words: *Public Procurement Compliance Behaviour, Quality Service Delivery*

1.0 INTRODUCTION

Public procurement remains a major domestic issue that has been under keen observation by the public. Citizens and stakeholders continue to debate about the nuances of the public procurement process. As a result, most countries and institutions have adopted reforms, regulations and rules to control how public institutions conduct their procurement. Public procurement covers the demand for goods and services by a procuring entity from public reserves (World Bank, 1995). In Kipchilat's (2006) reference to the Comesa report (2004), he stated that "procurement engrosses 60 percent of government expenditure and this means that accountability at all levels is important". A recent report from the European Union showed that some 250,000 public offices spent an average of 14% of GDP on the procurement of goods and services. Likewise, many countries in Africa spent significant portions of their GDP on procurement of services. According to De Mariz, Ménard and Abeillé (2014), the exact size of the public procurement market in sub-Saharan Africa is difficult to determine. Generally, public procurement is ingrained in public budgets and that makes it difficult to classify items that fall under public procurement accurately. The discourse about public procurement in sub-Saharan Africa naturally extends to the institutions and organisations in the region. This research, however, will concentrate on the procurement practices of the Electricity Company of Ghana (ECG) and its relations to its services delivery.

Laws to govern the processes of public procurement have been instituted and, in some cases, reformed to make the procurement process more transparent and accountable to the respective institutions and countries. These changes have not been restricted to regulations only, but also involve public procurement processes, methods, procurement, organizational composition and appropriate job specifications and descriptions for the workforce. These reforms have been executed under the auspices of development agencies like UNCTAD and World Trade Organization which varies amongst participant countries. ECG has already made numerous attempts to improve its procurement structures. However, ensuring efficiency along with the appropriate checks and balances to ensure transparency in undertaking the institutional reforms in line with the national and international public procurement standards have proven to be challenging (Abebe, 2012). In 1996, the Government of Ghana embarked upon an exercise to reform the country's old public procurement system as an integral part of a wider Public Financial Management Reform Programme (PUFMARP), of which ECG was a major consideration. The structural adjustment was meant to overhaul the management of public finances, address limitations, and ensure the enforcement of the new structures of public procurement. Moving on, there was the absence of a central body with the required capability, technical know-how and competence to develop a dependable public procurement policy. In 2003, the legislature passed the Public Procurement Bill into an Act. The Act laid down the rules and regulations required to guide, direct, instruct, as well as effectively scrutinize public procurement.

According to Osei-Tutu, Mensah and Ameyaw (2011), the reforms in public procurement were to improve accountability and transparency, and minimize or eradicate nepotism and cronyism. The legal backing was solid, but the execution was poor due to poor supervision, monitoring and evaluation. The inefficiencies of the old system proved to be cultural and structural so the challenge of poor procurement compliance behaviour persisted in the face of the new reforms. Compliance levels with the laid down procedures and the stipulated requirements of the Act has

been consistently low. The compliance levels recorded for the Ashanti and Brong Ahafo Regions were 19.58% and 17.8% respectively. This is a typical example of the poor compliance levels conjectured for the public sector in Ghana.

Electricity Company of Ghana being a public institution has procurement policies that align with the directives of the Public Procurement Act 2003. The continuously low compliance levels among public institutions such as ECG call for further enquiries into how public procurement compliance behaviour is able to affect the quality of service delivery. Service quality from ECG has been consistently poor for the past three years; erratic power supply, frequent vendor prepaid meter top up system shutdown due to poor internet connectivity, load shedding, poor customer service, persistent increases in price per kilowatt consumed, etc. According to Shafii and Khafafa (2013) service quality is the key to measuring user satisfaction. Satisfaction is particularly important in relation to organisations that deliver services, rather than goods. Therefore, the aim of this study is to examine public procurement compliance behaviour and contrast its effect on quality service delivery. This research, however, will concentrate on the procurement practices of the Electricity Company of Ghana (ECG).

Problem Statement

Service quality can be improved and there is ample evidence in extant literature to prove that. In the case of ECG, improvements in service quality have been inorganic; funded or initiated from other sources, government or through borrowing. Services delivered by ECG to the public are affected by several factors and their interactions. Procurement non-compliance has been hypothesized as one of these factors. However, there isn't sufficient empirical evidence to connect service quality to procurement compliance. How the two are connected and the strength of association between the two is unknown, at least in academic and public sectors. Institutions around the world have sought to improve service quality and procurement compliance independently; however, this research will connect the two.

The Public Procurement Act 2003 was passed to create transparency, and eliminate incidence of bribery and discrimination in procurement process among public institutions. The Act was aimed at enforcing the efficient use of government funds by public institutions; it stipulated rules, regulations and processes that procurement of goods, services and works by public institutions has to follow.

Hui, Othman, Omar, Abdul Rahman and Husna Haron (2011) studied the perceptions of the major stakeholders in the procurement system of Malaysia. They used a binomial approach to address procurement officials and suppliers for their assessment of the transparency and integrity of the previous and adopted procurement systems. In the end, bore the burden of malpractice and sheer disregard for the statutes of procurement. This indicates the high level of non-compliance to procedures and regulations regarding public procurement amongst public officials. The account of Hui *et al.* (2011) resonates with that of ECG, hence the need to find ways of improving procurement compliance and service quality in this government institution.

Compliance levels of suppliers continue to be low in most African countries despite continuous effort on the part of their respective governments to enact and enforce laws to curb the situation, and Ghana as a sub-saharan country is not exempt. As a state owned company, the Electricity Company of Ghana has its procurement system based on the Public Procurement Act 2003. Like ECG, public bodies have always been big purchasers, dealing with huge budgets

(Tukamuhabwa, 2012a). Due to the high rate of population growth in Ghana and the influx of manufacturing industries, the demand for electricity is always on the rise hence creating the need for expansion, and thus the need to procure equipment and services. Recent studies indicate that the company spends millions of dollars on the procurement of equipment and services annually in order to deliver quality service to its customers.

Lately, the company has been under the radar of experts and public scrutiny for its appalling lack of supply of electricity to its customers. Over the years, the supply of electricity to Ghanaian household, small scale businesses and industries has not been sustainable. There has been an increase in the frequency of blackouts causing economic loss to businesses and companies that depend on electricity for production. Due to the rampant nature of the fluctuation not only existing companies and businesses are affected; it renders Ghana's economy unappealing to foreign investors who are taking into consideration the establishment of factories and businesses here. These challenges raise concerns over how funds allocated in the company's annual budget are used in the procurement of equipment and services intended to maintain existing infrastructure and ensure expansion to match the increasing demand for electricity. The situation at hand continues to worsen over time, which indicates that something is not being done right inside ECG, probably starting with procurement: meaning compliance with the company's procurement policies and system is near to the ground; raising the question, does the low level of public procurement compliance affect the quality service delivery? Furthermore, if it does, what are the effects it has on quality service delivery?

2.0 LITERATURE REVIEW

2.1 Introduction

This study attempted to exhaust the understanding of the theory and practice of procurement management and the evaluation of service quality as published in journals, textbooks, websites, etc. Thematic publications on the subject over the years from all over the world across various disciplines and research interests and objectives were reviewed to arrive at a literature review for this research.

2.2 Procurement

The pedestrian meaning of the word procurement leads the technical definition of procurement into a snarl; with competing points of view and a barrage of synonyms that seamlessly fit the profile of procurement (purchasing, supply chain, contract management, etc.). To converge to an agreeable definition quickly, the scene is set for an individual, business or government system that needs external resources to meet its goals and objectives effectively and efficiently.

Kidd (2005) acknowledged procurement as a synonym for purchasing and supply. However, he was able to establish a difference between the two. He showed that procurement was "less operational than strategic", while the converse was true for purchasing and supply. Procurement does not refer to only a part of the process but rather the full course of securing external resources for the well-being of the business or government; from identifying the need through its disposal. He identified pre-contract, post contract and regulatory compliance as essential to managing procurement theory and practice. The benefits that accrue from effective procurement

management include, but are not limited to, security of supply, reduced risk, innovation and competitive advantage.

Academia has been relatively quiet on procurement management, although the theory and practice actively lives on. Thai (2001) reviewed literature to provide a summary of a government's initiatives to spruce up public procurement. The procurement cycle has loops and openings that allow the procurement officer and the supplier to earn personal benefits off the record. The paper work to cover the transaction is almost always flawless. The loops usually play out this way; the bureaucrat who has the power to award a contract issues it to the supplier whom he is able to collude with. The cost of the transaction is inflated by the supplier by a specified percentage. The invoice comes back to the bureaucrat for approval and payment. Since the actual cost is below the transaction, the supplier has his/her fair share to complete the task at hand. The rest of the money is split as per the agreement between the two colluding parties. This collusion is termed "handshake, kickback, breaking bread, etc." among different circles. The final handshake is usually done in cash to eliminate any paper trails between the two parties. The suppliers in a poor system as represented above, usually offer bribes and promises of specific percentages of the contract sum to the bureaucrat if he/she wins the contract (Büchner, Freytag, González and Güth, 2008).

To better understand procurement, it is necessary to understand the Procurement Cycle (Thai, 2001). The reason is that it serves as a blue print for the procurement duties to be carried out. It defines the key activities and personnel responsible for each activity at every stage of the procurement process. It also walks the procurement officers through the process and provides a point of reference for monitoring and evaluation of the procurement process to ensure efficiency and effectiveness (Büchner, 2008). The procurement cycle starts with planning, sourcing, contracting, evaluation and execution of the contract.

The planning stage of the procurement cycle requires the procurement officer to predefine the scope of operations. When the strategy is defined in consideration of other push and pull factors, a timetable for executing the procurement process is put together to serve as a way of calibrating the progress of the process. The sourcing stage follows the planning done earlier. This stage vets the potential suppliers of the provision and issue tender documents; specifications, numbers, evaluation of comebacks and finally the selection of a winner. It must be stated that the planning stage needs to be flexible to accommodate non-conforming situations and suppliers who would bring more benefits to the public institution. Contracting involve the drawing up of formal contract documents to spell out the terms and conditions as agreed by both parties. Managing the procurement contract is a linchpin in the procurement process. This ensures performance and satisfaction of all parties that signed the procurement contract and its spelt out obligations.

2.3 Compliance

Mitchell (2012) explained compliance as the behavioral tendencies to conform to laid down rules and regulations. This explanation fits into the procurement context of this research. He further explained that compliance is influenced by behavioral changes, international relations, environmental law, and personal values, especially integrity. However, he addressed compliance as a circumstantial variable that was fickle and changed easily with the values and circumstances of the individual or organization. Compliance is measured against a formal yardstick (legal definition), which has a priori calibration.

Compliance reeks of coercion however subtle or insignificant. This is visible in the publication of Kelman (1958); it suggests forced obedience to the laid down legal structure that has predefined the line of action and acceptable levels of compliance and in some cases the repercussions of non-compliance. This way, compliance is inorganic and therefore needs constant supervision and application of force to ensure high levels of compliance. Compliance in the public sector is preferred when it occurs out of enthusiasm and not through coercion and apathy.

2.4 The Relevance of Public Procurement Policies

The rules of engagement in public procurement are defined to achieve best of quality efficiently; to limit corruption in the public sector; ensure the successful execution of public projects and services; and to ensure value for money through sound financial management.

For development purposes public procurement policies are important. These policies help to reduce poverty, improve education and health services delivery among others since it aims to optimize the public benefit from the limited resources available. Planning the procurement process allows managers of public funds to prioritize items on the public expenditure list to improve budgetary decision making.

Interest in the nuances of public procurement processes is increasing mostly because of its connection with some national goals and objectives. The hazy association of the private sector with that of the public sector is one that raises eyebrows on many occasions, especially in Ghana. The effect of public procurement policies and compliance levels is seen through the achievement of project objectives and the cost of such projects. Indeed, these policies may speak volumes about numerous other national priorities, practices, and concerns (McCrudden, 2004,). Publishing the objectives of a project gives the benchmarks can be used to evaluate the success of the said project and the judicious use of public funds.

2.5 Profile and History of Procurement

From the colonial days, Ghana had a procurement structure that was instituted by the British Government. After independence, it continued to work through the supervision of civil and military regimes (World Bank, 2003). An example is the Ghana Supply Commission (GSC), which was established in 1960 and supplied all goods requested by public institutions. With time, the demands and inefficiencies of the GSC helped to collapse its influence on the public institutions it was responsible for. In 2000 the World Bank instituted a procurement procedures manual to mitigate the situation with Ghana's public procurement systems.

The need for a workable public procurement system was addressed by Ghana's Public Financial Management Reform Program in 1996, and subsequently the Public Procurement Oversight Group in 1999 to direct the procurement practices of public institutions. In 2003, the Public Procurement Bill (tabled in 2002) was passed into law as the Public Procurement Act (Act 663). The iterative nature of the reforms suggested a dalliance with an important, but tricky subject matter. Act 663 was established with the aim of harmonizing public procurement processes among public institutions; optimizing the benefits derived from state resources and investments; and establishing fairness and transparency in the distribution of wealth and resources among Ghanaians.

Agbesi (2009) defined part II of Act 663 that the functions of procurement included, but are not limited to the following:

1. Receive a request, check the request, and assess the request to ascertain its conformity with the definitions of procurement plans and budgetary constraints;
2. Setting out the specifications, numbers, terms of reference, bills of quantities, drawings, shortlist or advertisements and prequalification, tender or request for quotation documents;
3. Publishing the details of the works to be procured asking for expression of interest;
4. The opening of tenders and quotations and ensuring the preparation of formal records of tender or quotation opening in accordance with Section 56 of the Act;
5. Participating in evaluation activities of the tender evaluation panel where necessary and assisting in preparation of formal evaluation reports;
6. Preparing submissions for approval of award by the appropriate authority in accordance with the threshold values established in Schedule 3 of the Act;
7. Maintaining and updating the database of suppliers, contractors and consultants;
8. Participating in negotiations with consultants where necessary or other tenderers where expressly permitted in the Act or Regulations;
9. Preparing notification of awards and contracts;
10. Arranging publication of notices of contract awards;
11. Preparing contract documents and purchase orders in line with the award decision;
12. Preparing and issuing tender rejection and tenderer debriefing letters;
13. Preparing contract variations and modifications;
14. Assisting with inspection and acceptance of goods, works and services; and
15. Maintaining procurement records in accordance with Section 28 of the Act and the Regulations.

2.6 Critical Review

2.6.1 Innovation

Uyarra and Flanagan (2010) credited public procurement for a significant proportion of the aggregate demand for goods and services and a potential driver of innovation and policy. As a catalyst, the role of procurement is not in doubt. The debate arises when a homogeneous result is expected from every procurement practice. This is because the diversity of procurement is downplayed or not acknowledged in many cases, though goods and services procured carry inherent qualities that surmise the approach to procurement that has to be employed. The diversity of the nature of innovations and in the range of ways that procurement can impact upon innovation is also downplayed. Every variant of procurement helps in the iterative process of innovation and competition as seen and expected among suppliers. They proposed a system where the characteristics of the goods and services to be procured were used to evaluate the impact on innovation and the market (demand and supply of goods and services). Their conclusion was that “public purchasing should first and foremost remain concerned with proximate public policy goals and that, rather than trying to co-opt public procurement into the innovation policy toolbox, policy-makers should focus on promoting innovation-friendly practices across all types of procurement at all levels of governance” (Uyarra and Flanagan, 2010).

Their objective was to examine sustainability and e-procurement, concurrently. These innovations have gained roots in many countries. They sampled 280 procurement practitioners from 20 countries. The data collected was analysed via multiple regression to create a model of the relationship between sustainability and e-procurement. They found that e-procurement was an engine for sustainable procurement. Walker and Brammer (2012) noted that, when the two procurement systems worked together, the environmental, labour, health and safety aspects of sustainable procurement saw significant improvements. The only disadvantage was in the dealings with very small firms.

2.6.2 Compliance

To review the perceptions of the participants in the public procurement system (the suppliers and the procurement officers) in relation to accountability, transparency, corruption, integrity and cronyism in Malaysia, Hui *et al.* (2011) used a thematic approach to understand the dynamics of compliance. The principal components were arrived at through content analysis of transcribed interviews with public procurement officers and contractors. The principal components were transparency; procurement policies and procedures and its implementation; personnel involved in the procurement system; estimation/budget/pricing; professionalism and ethics; and timeliness (Hui *et al.*, 2011). They found that interference from third parties, usually powerful political figures with hidden interests and cronyism, were the most significant hindrance to compliance with public procurement statutes.

The conceptual framework of the antecedents of compliance or rather non-compliance behaviour towards public procurement was assessed in their publication. The dearth of research interest and work in the area spawned their piece, though there was evidence of rampant non-compliance in the Ugandan public procurement system. Hui *et al.*, (2011) work put the antecedents of compliance together with their consequences. Extensive review of literature birthed a conceptual framework in which the media, enforcement agencies, records management, organisational culture among others were identified as antecedents. According to Tukamuhabwa (2012) “cognitive dissonance, low employee motivation, low corruption, better corporate governance and low service delivery” represent the consequences. His work set a precedent for the incidence of academia’s interest in the unabashed levels of non-compliance.

The benefits of innovations and advances in procurement theory and practice comes from compliance. Their research looked at the degree to which “user-perceived e-procurement quality (EPQ) (operationalised through the dimensions of professionalism, processing, training, specification, content, and usability) influences both system and contract compliance” (Brandon-Jones and Carey, 2011). Using data from four UK firms, 274 respondents provided the evidence of a progressive relationship between user-perceived EPQ and contract compliance. They showed that system compliance was mostly influenced by professionalism and content dimensions, whilst contract compliance was most strongly influenced by processing, specification, and content dimensions ((Brandon-Jones & Carey, 2011). They recommended that procurement specialists should give more thought to the organization of different scopes of alleged quality as they had dissimilar effects on both bond and system compliance.

Contemporary procurement management systems set exceptional criteria of culpability and pellucidity mostly since it keeps the beneficiaries together with the objectives at all times. The sources of funds for public projects also demand high standards and strict adherence to a

predefined procurement management process. These standards require a display of integrity and efficiency in procurement. African countries have had reforms of public procurement systems and standards in a bid to sanitize the function of procurement. However, according to Abebe (2012), ensuring efficiency, accountability and transparency in undertaking the national, regional and international public procurement process is challenging. His publication evaluated the practice of efficiency, accountability and transparency in public procurement in Africa, using Ethiopia as the study area. He concluded that compliance levels were generally low. He was silent on mitigating factors or systems that could help improve the level of compliance recorded in Africa.

2.7 Service Quality

Service quality refers to the psychometric measure of satisfaction with services received (Parasuraman, 1988). The measure is taken from the difference between the anticipated satisfaction with the service and actual satisfaction derived from receiving the service in question. In effect, the measure asked the customer to rate his/her experience on a predefined scale, usually a Likert scale. Because the customer or client has an anticipated level of satisfaction; he/she is able to evaluate the quality of the service received or delivered.

Although the rating of the customer is subjective, the analysis of service quality is objective. This initiates the lines of argument for and against the use of this approach. The measurement of service quality still excites academia and the world of business because each approach that has been proposed has been criticized extensively (Zeithaml, 1988). By far, the SERVQUAL (service quality) model is the most acceptable yardstick for the purpose of measuring service quality. The debate arises from the fact that a psychometric quantity is being measured on a logical yardstick. The other argument is that the “ordinality” (increasing or decreasing) order of measurement is ignored in most discussions of service quality. However, until there is a better or more scientific way of measuring perceptions, the SERVQUAL model is one of the best available (Jamal, 2004). The difference between the service experienced and anticipated satisfaction in service quality is called a gap, and rightly so, the gaps have been standardized according to dimensions of service quality. The dimensions are reliability, responsiveness, tangibles, service assurance and empathy (Parasuraman, 1988).

2.7.1 Gap 1 Tangibles

The gap that arises from tangibles or deliverables is the difference between *consumer expectation* and *management perception*. Under this gap, the services offered fall short of the anticipation of the customer’s needs. This is caused by poor marketing research, poor communication in between the laboratory and the executive and, in some cases, the sheer neglect of the interest of the customer (Grönroos, 1984).

2.7.2 Gap 2 Reliability

When the perceived quality of service is accepted by management but tends to be less than satisfactory for the client, it creates the problem where another gap surfaces. This may be caused by constraints in resources and poor service design.

2.7.3 Gap 3 Responsiveness

Another gap could exist between *service quality specification* and *service delivery*. This is the situation where specifications for the required service meets the customer needs but service delivery differs from those requisites (Hinson, Mohammed & Mensah, 2006). This may be caused by non-homogeneity of customer perceptions and, in some cases, employee performance not being consistent.

2.7.4 Gap 4 Service assurance

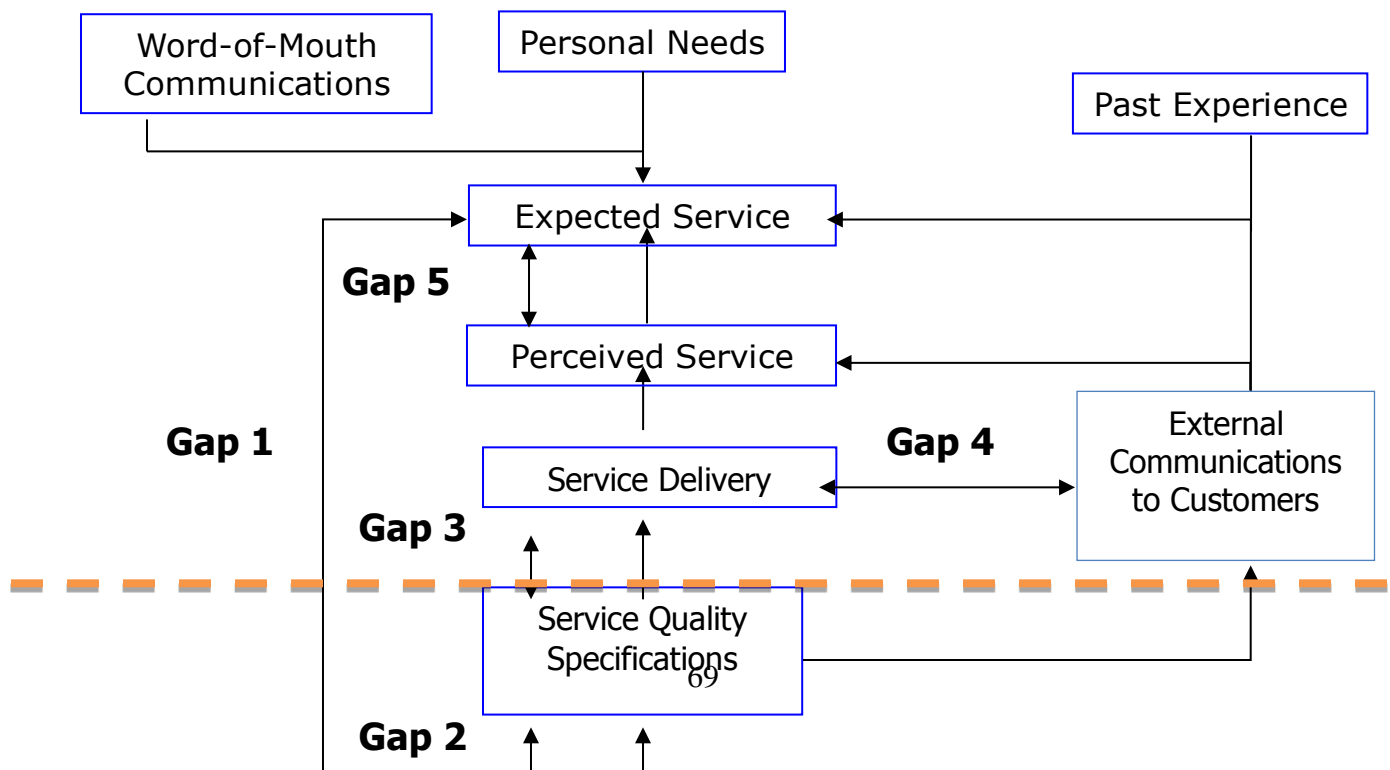
There is a gap when service delivery and external communication is examined critically. This gap occurs as a result of service not corresponding to customer expectation having been influenced by external communication. Inconsistency in conveyed marketing messages with actual service offering is the cause of this gap; marketing messages may promise customers more than can be delivered (Hinson, 2004).

2.7.5 Gap 5 Empathy

This gap arises when there is a difference between expected service and perceived service. This arises as a result of customer judgements of high or low quality centred on the customer's expectations compared to actual service. This is caused by the difference in the size of the customer's understanding of the gap between the expected service and perceived service.

The use of SERVQUAL models to analyse customer satisfaction is pervasive in literature. Grönroos (1984) researched the implications of service quality on marketing. His work was unique at the time, in the sense that interest in consumer's perceptions during post consumption was rare. He concluded that the consumer is not only interested in what he receives as an outcome of the production process, but in the process itself. How he gets the technical outcome or technical quality, functionally, is also important to him and to his view of the service he has received (Grönroos, 1984).

The SERVQUAL Model



Source: Parasuraman (1988)

Di Mascio's (2007) work introduced service engineering into service quality analysis by employing the *Taguchi quality loss* approach, introducing uncertainty into the model due to imprecise knowledge of process parameters, into service quality assessment. This was done to improve the design of service processes. His work provided a method of evaluating modifications to any service delivery process, and also assisted managers to a fail-safe process.

Kang, Cho and Baek (2007) conducted investigations into service quality that focussed on the outlook of discontented customers who had decided to switch to alternative service providers. This sentiment was common in the fields of law, medicine, and education. Customers' expected visible results were ignored in previous models of service quality. In these fields, the customers' evaluation depended on an assessment of the process and the results observed. According to Kang et al. (2007,), "the hypotheses on the causal relationships among service quality, customer satisfaction, intention to switch service provider, and service performance were tested by using Structural Equation Model".

2.8 Customer Satisfaction

Oliver, Rust and Varki (1997) defined customer satisfaction to be the consumer fulfilment response and judgment of a good or service. His definition measured pleasure on an increasing scale where bigger scores or ratings meant more satisfaction with the said good or service; and the converse is true for low scores on the pleasure scale. Satisfaction continues to excite the world of marketing research and production because it remains the most influential factor in the consumers' decision to make a demand or purchase (Jamal, 2004). Dissatisfied customers are dangerous to the future of any business, especially in the case of a firm in monopolistic competition or perfect completion. Optimizing customer satisfaction is pivotal to the sustainability of a business through "higher future profitability, increased buyer willingness to pay price premiums, provide referrals, and use more of the company's product and service" (Anderson, & Mittal, 2000).

2.9 Perceived Value

Perceived value is a subjective score attributed to the usefulness or pleasure derived from the consumption of a good or service or relationship. This value moves in tandem with the costs or trade-offs associated with the perceived value. Being a psychometric quantity, the unbiasedness of the consumer or reported is assumed at all times to ensure an objective analysis of a subjective quantity. It is therefore conceived as a highly subjective and personal concept (Parasuraman,

Zeithaml & Berry, 1985). There is considerable evidence to show that customers who get more value for money are more satisfied compared to those who have less (Zeithaml, 1988). This perceived value is received through relatively low prices and an attendant superior quality for the price (Caruana, *Money & Berthon*, 2000).

Service quality, perceived value and customer satisfaction have a convoluted relationship with several layers. The three are connected by latent factors that, in some cases, may seem trivial. For example, a brand may give one individual more satisfaction while another independent individual may gain no satisfaction at all, under similar conditions. Perceived value initiates the relationship, service quality services it, and customer satisfaction ensures a repeated patronage. So firms provide services that yield value, serve the customers well and gain their loyalty in return (Heskett, *Sasser & Schlesinger*, 1997). Furthermore, a statistically significant positive linear correlation exists between service quality and perceived value (Liliander & *Mattsson*, 2002).

3.0 RESEARCH METHODOLOGY

The study adopted an exploratory research approach and employed the quantitative method to establish a hypothesis between the variables and generate numeric data by using statistical instrument. This study used a positivist perspective because it made use of a controlled methodology, measurable exploration and organized responses so as to achieve the study objectives.

The population for this research was made up of the employees of ECG and the customers of ECG. ECG managers, engineers, relationship officers, procurement officers, client services and every office in between formed part of the population; and people who use the services of ECG formed the customer population. However the study further conducted a purposive sampling to collect information from key informants such as project managers, financial controllers and the sales manager.

The study used primary data the study employed a five point Likert scale was used to measure the variables used in this research. The use of frequencies informed the decision to employ an ordinal categorical data collection structure. The research instruments used in the research were questionnaires both structured and unstructured.

A pilot test was used on seven questionnaires for customers and three questionnaires for ECG officers. The study employed descriptive statistics, multivariate data analysis as well as regression models. The data was tested for reliability to determine if the study was devoid of any random mistakes. Data was then analyzed through descriptive statistics using the Statistical Package for Social Science

4.0 RESULTS

4.1 Introduction

This section presents the findings as observed through empirical research using a structured questionnaire. The presentation covers a preliminary analysis, gap analysis, presentation of the dimensions and the display of procurement compliance levels in the context of service quality in ECG.

4.2 Preliminary Analysis

The length of time in years as observed through the descriptive chart below shows that most of the respondents had been customers of ECG for more than 6 years. This gives an indication that the responses are coming from people who have enjoyed the benefits of ECG and suffered the miseries of ECG too. The distribution of the length of patronage of ECG is given in the table below.

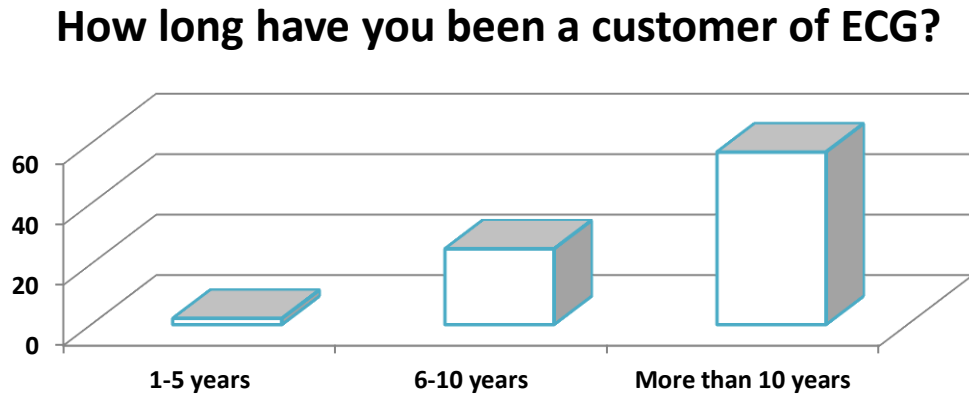


Figure 2: Length of exposure to ECG's procurement processes

The types of services demanded by the customers of ECG are presented in the table below. The distribution shows that all respondents were customers of ECG. They had been connected to the national grid and paid bills to ECG. Twenty-six (26) of the respondents acknowledged the street lights provided by ECG and another 57 showed that their meters had been replaced by ECG.

Types of services demanded by ECG's customers

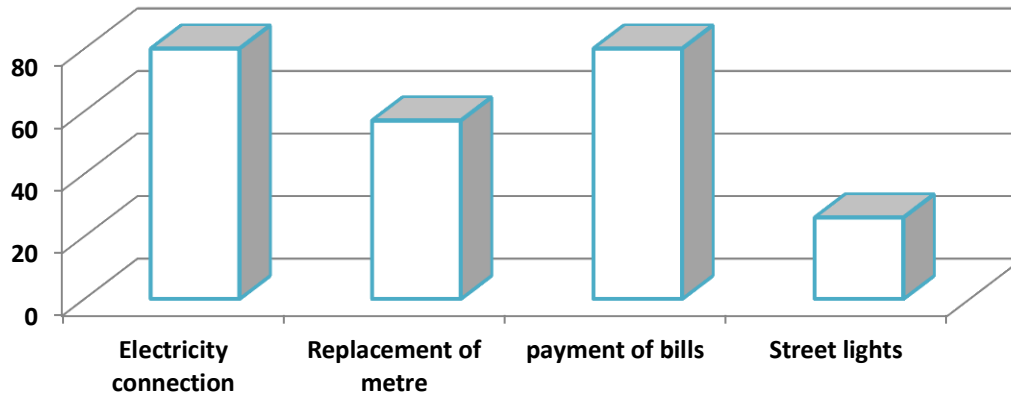


Figure 2: Distribution of services demanded by ECG's customers

4.3 Gap Analysis

To establish the incompleteness of customers' satisfaction with the services provided by the ECG, an attempt to achieve an objective, non-parametric analysis of these gaps yielded the following table. Measuring the differences between expectations and perceptions as posited by the SERVQUAL model has been consistently the most viable approach to evaluate service quality in countless service sectors across industries (Grönroos, (1984); Parasuraman, (1988); Zeithaml, (1988); Jamal (2004); Hinson, Mohammed & Mensah (2006)).

Table 1: Distribution of the Gaps in ECG

Gaps	Threshold	Unweighted average score	Gap size
Gap 1	3.5	2.7	0.8
Gap 2	3.5	2.5	1.0
Gap 3	3.5	3.4	0.1
Gap 4	3.5	2.3	1.2
Gap 5	3.5	3.8	-0.3

The table above gives an understanding and a way of quantifying the gaps that exist between observations and expectations of customers of ECG. This information presents management with the needed information that will address pressing issues according to the strategic plan informed from a quantifiable source. This way, the gaps can be reduced more effectively and efficiently.

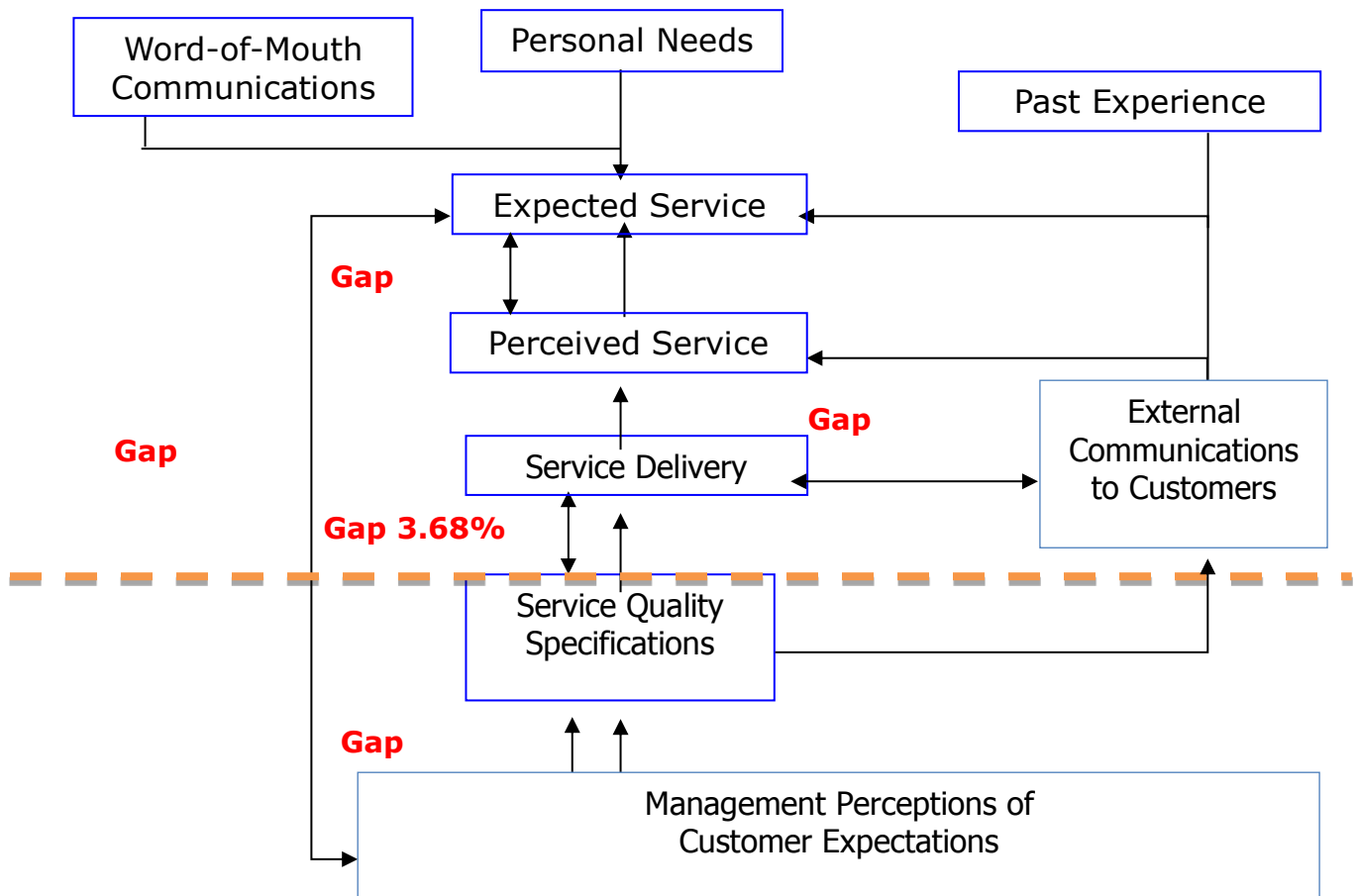


Figure 3: Layout of ECG's SERVQUAL results

The gaps observed here are all positive except in the case of gap 5. Positive gaps (less than 3.5 out of 5) imply that ECG performed below the expectations of their customers, while negative gaps showed that ECG exceeded the expectations of their clients. This result is based on the assumption that ECG deployed its resources and personnel to achieve the highest possible service quality it could muster.

4.4 Dimensions

4.4.1 Tangibility

This dimension of the SERVQUAL analysis is made up of the questionnaire items that assess the availability of the requisite tools for effective service delivery by ECG. This is where this research puts the most weight due to its direct link to procurement compliance.

Table 2: Distribution of tangibility

Tangibility	Score
Modern equipment	3
Visually appealing materials	4.5
Visually appealing facilities	2
Professional appearance	1.1
<i>Unweighted average</i>	<i>2.7</i>

Tangibility had an unweighted average score of **2.7** compared with the threshold of **3.5**. This shows that ECG had poor ratings (54%) in terms of the tangible markers or milestones set for this research.

4.4.2 Reliability

This dimension of the SERVQUAL analysis is made up of the questionnaire items that assess ECG's ability to fulfill their promises; eagerness to resolve problems; performing their services right at the first attempt; on time; and with minimal aberrations to the itinerary of their clients (questions 5 through 9). This is where customers of ECG place the most weight due to its direct link to their convenience. The role of procurement compliance, as seen through the availability of equipment, materials, and skilled labour in their required judicious proportions, was also called into question.

Table 3: Distribution of reliability

Reliability	Score
Act according to promises	1.8
Interest in solving problems	2.3
Delivering services on time	2.9
Delivering services with minimal errors	2.5
First attempts are good enough	2.8
Unweighted average	2.5

Reliability had an unweighted average score of 2.5 compared with the threshold of 3.5. This shows that ECG had poor ratings (50%) in terms of the reliability markers used in this research.

4.4.3 Responsiveness

This dimension of the SERVQUAL analysis is made up of the questionnaire items that assess the availability of the requisite information about when services will be delivered; promptness; willingness to help; and working according to a service order by ECG staff.

Table 4: Distribution of responsiveness

Responsiveness	Score
Specific about when services will be delivered	2.8
Prompt service delivery	3.6
Willingness to help	3.2
Work according to service order	4
Unweighted average	3.4

Responsiveness had an unweighted average score of **3.4** compared with the threshold of **3.5**. This shows that ECG had good (68%) ratings in terms of the responsiveness markers used in this research.

4.4.4 Assurance

This dimension of the SERVQUAL analysis is made up of the questionnaire items that assess the availability of the requisite employee behaviour that inspires confidence; security in their dealings; employees' courteousness; and employees' understanding to respond to questions.

Table 5: Distribution of Assurance

Assurance	Score
Professional confidence	1.4
Customers feel secure	2.6
Professional courtesy	1.9
Commanding knowledge to answer questions	3.1
Unweighted average	2.3

Assurance had an unweighted average score of **2.3** compared with the threshold of **3.5**. This shows that ECG had poor ratings (46%) in terms of the assurance markers used by this research.

4.4.5 Empathy

This facet of the SERVQUAL analysis is made up of the questionnaire items that assess the availability of separate consideration; suitable working hours; personnel deliver individual attention; has the greatest concern of the customer at the core; and staff appreciate the needs of the patrons.

Table 6: Distribution of Empathy

Empathy	Score
Individual attention	3.5
Expedient working hours	3.9
Individual consideration from employees	3.8
Has the greatest concern for patrons	3.3
ECG staff empathize with their customers	4.6
Unweighted average	3.8

Empathy had an unweighted average score of 3.8 compared with the threshold of 3.5. This shows that ECG had high ratings (76%) in terms of the markers for empathy used in this research.

Summary of SERVQUAL Dimensions and Gaps

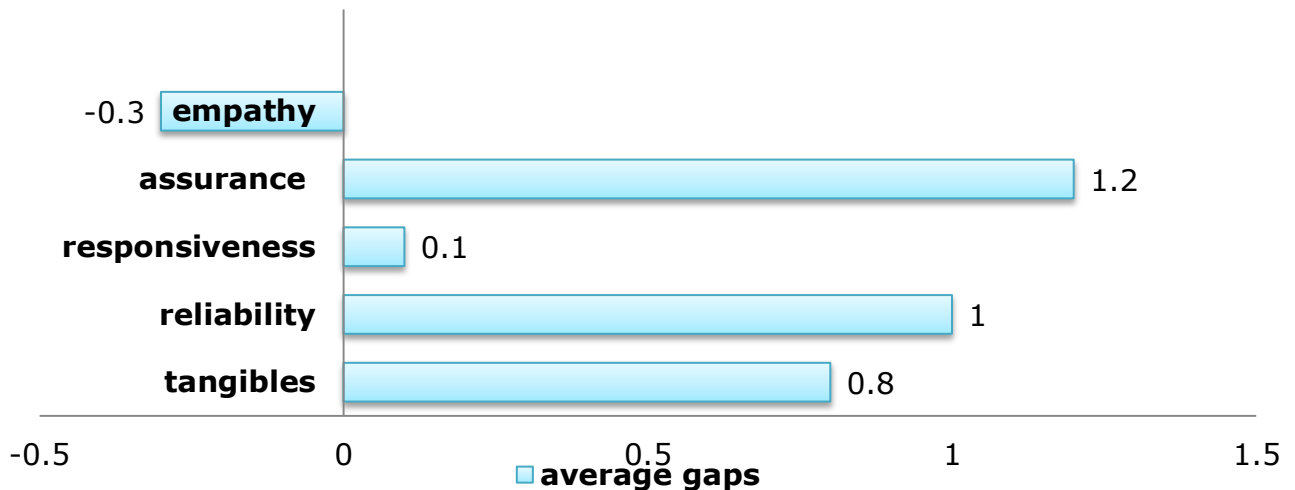


Figure 4: Distribution of ECG's Dimensions

4.5 Procurement Compliance

Respondents to this questionnaire who were staff of ECG shared their knowledge and perceptions of the existing procurement processes. They were from various departments and each of them had worked with ECG for more than one year. The data gathered to ascertain the levels of procurement compliance in EGC was summarized in an array of frequencies using item response or strong true score theory.

Table 7: Control of procurement and expenditure

Description	Never	Occasional ly	Not sure	Often	Always
Was the tasks of expense processing (checking, records, and endorsement) disjointed and spread across desks?	18	6	5	3	2
Were all expenditures sanctioned by the Governing Board?	20	5	1	3	5
Did the Governing Board sanction all lasting contracts before they were effected?	22	4	1	5	2
Did ECG safeguard the sufficiency of cash and budget capability in advance before authorizing payouts?	18	1	1	5	9
Did pre-numbered and numerically-controlled purchase orders arranged for all of ECGs payouts and sanctioned by the Board before each order carried through?	13	10	4	6	1
In the event of blanket purchase orders, did ECG define a fixed period and specify a spending perimeter?	17	5	3	2	7
Were reports received for all purchases for goods and services replete with dates, quantities and signatures of the recipients?	15	6	2	5	6
Total	177			61	

It was observed that 177 points were recorded for the low compliance category compared with the 61 points for the high compliance levels. This shows the compliance levels were generally low with respect to the governance of procurement activities and processes.

Table 8: Increasing the odds of getting a better deal

Description	Never	Occasionally	Not sure	Often	Always
Did ECG gives sufficient notification of the invitation for bid (IFB) or request for proposal (RFP)?	16	10	3	3	2
Did ECG accumulate and update a list of potential bidders to a database of suppliers for future procurement needs?	7	18	8	1	0
Did ECG issue its IFBs or RFPs at least 14 days before the scheduled date for bid opening, unless in special cases where necessary?	9	11	6	2	6
Did ECG include all prerequisite information and specifications in each IFB or RFP?	5	12	8	8	1
Were stamped and sealed bids or proposals replete with times and dates stored until the period set for public opening?	8	14	4	5	3
Total	139			31	

It was observed that 139 points are recorded for the low compliance (never, occasionally, not sure) category compared with the 61 points for the high compliance (often, always) levels. This showed the compliance levels were generally low with respect to competitive sealed bidding and competitive sealed proposals for procurement activities and processes.

The Table below also shows low procurement compliance in the ranks of ECG; 346 points against 36 points shows low procurement compliance once more.

Table 9: Management of Ad hoc procurement

Description	Never	Occasion ally	Not sure	Often	Always
Were emergency procurements carried out based on justifiable demands that were well documented and justified for the selection of the supplier, the specifications of the goods or services, prices, etc.,?	3	11	10	8	2
Was sole sourcing justified to the Governing Board as the best option through writing for the procurement of goods and services?	9	7	6	12	0
Were purchases classified as part of General Services Administration (GSA) made with the approval of the Governing Board and restricted to elements defined by the procurement contract?	4	14	15	1	0
Were cash expenses made through pre-numbered and numerically controlled drafts?	9	19	3	3	0
Were checks suitably completed preceding the issuance of procurement orders and not through cash or bearer certificates?	7	11	8	7	1
Were unused checks restrictions or controlled assess to limit abuse of the procurement processes?	12	7	6	8	1
Were signatures and check books and check printers protected from unauthorized personnel?	4	14	15	1	0
Did Accounts payable duties envelop the maintenance of a paired report of receivables, invoices and purchase orders in tandem before each payment?	12	18	3	0	1
Were approved supporting documents corresponding to each check written provided before issuance and distribution?	5	11	10	8	0
Were duplicate payments avoided through the use of "paid" stamps or special markers?	9	7	6	12	0
Were expenses prepaid only when this approach to procurement is the only way to secure the goods or services at a discounted price, per se?	4	14	15	1	0
Was there an active list of unpaid invoices for goods and services that have been procured by the ECG?	5	14	9	4	2
Total	366			26	

5.0 CONCLUSIONS AND RECOMMENDATIONS

Conclusion

The compliance levels reported by the personnel and key informants of ECG showed what can be called alarming. Secrecy and institutionalization of non-compliance has made ECG lose many major points in the SERVQUAL test; especially along the dimension of tangibles. Tools, equipment and skilled personnel for carrying out the core duties of ECG were significantly not sufficient or well compensated.

SERVQUAL, being the most popular methodology for evaluating the “gaps” that may exist between perceptions and expectations of service quality along given themes called dimensions, helped to reach some of the objectives of this research.

Research question 4 asked about how ECG’s customers perceived the quality of services being offered by the energy company. It can be concluded, based on evidence from field data and analysis, that ECG’s customers are not completely satisfied with their service provider. Along sensitive dimensions like empathy and responsiveness, ECG attained poor ratings. ECG needs to commit resources to enhancing this aspect of their service delivery, especially the front line respondents like repair men and point of sales personnel.

However, along the lines of assurance, reliability and tangibles, the results were fairly in favour of ECG. Despite the popularity and critique the SERVQUAL method has received so far, it is not foolproof yet, therefore other confirmatory methodologies and designs would be needed to expand and utilize the conclusions of this research.

The economic cost of the procurement non-compliance levels observed in the ranks of ECG point to the misallocation or, in some cases, the total loss of resources that could have helped to address the concerns of customers. The end user suffers more because the burden of recovering ECG’s lost resources eventually falls on the final consumer through increased tariffs and poor service quality. Being the only national provider for electric energy, the economic cost of poor procurement compliance is multiplied by the size of Ghana’s population; and nationwide crisis (“dumsor” which means black out/power off in the local slang). The real cost of ECG’s compliance levels are beyond the scope of this research; however, they do exist and can be itemized, analyzed and evaluated to see the effect sizes and the best ways to redress the issue of poor procurement compliance levels.

Although ECG had a comprehensive procurement policy in place, execution of the policies was poor mostly because the central body with the requisite expertise to control the procurement proceedings of ECG felt stifled in its abilities and directives on many fronts. A task force will to enforce a strict adherence to procurement was feeble on the account of the many individual beneficiaries of poor procurement systems as observed in ECG.

Assigning procurement duties to specific individuals was hardly part of the operational systems observed in the ranks of ECG. A situation where roles were properly defined and the individuals or groups given the requisite tools and authorization to carry out their responsibilities would have helped ECG to realise better procurement practices and its attendant results.

The legal structure that protects ECG from the effects of poor procurement are in place and, for all intents and purposes, it is comparable to any decent set of legal and disciplinary international

procurement practices and protection documents. However, the case of ECG shows an enervated system of implementation and disciplinary action for individuals and groups who flout the stipulations of these legal and disciplinary regulations.

Lack of training and retraining in ECG was largely visible in the engineering and customer services departments, according to the reports of the key informants contacted for this report. This poor revision of knowledge, best practices and modern systems took its toll on the ECG in its execution of procurement duties.

Additionally, it was observed that the absence of an independent and noticeable procurement auditing system allowed procurement officers to operate without strict adherence to the stipulated guidelines for procurement practices in ECG.

Recommendations

The challenges of non-compliance wielded significant influence on service quality delivery as noted above. Hence, the need to improve compliance levels in the ranks of ECG is very imperative. It would be necessary to strategically work at improving compliance levels through professional procurement training, monitoring of processes for adherence to established policies and standard operating procedures including independent auditing. This process may be slow, drastic and painful; heads may have to roll, reshuffles in leadership and management and forensic audits are needed to prune the past procurement activities that were out of line.

To improve service quality, ECG would have to isolate the dimensions that were noted to be weak; being empathy and responsiveness. These may be addressed by professional training and retraining front line personnel and technical rapid response teams to address the concerns of customers with urgency and a human face. Better monitoring and supervision would help to sustain this line of response among ECG staff. After that it would be necessary to track the service experiences of particular clients and chart that against time and the intervention to improve service quality.

Having isolated the areas where ECG needs to close the gaps on service quality delivery as posited by the SERVQUAL model, the extent to which these weaknesses affect ECG with respect to procurement non-compliance must be determined in a deterministic system using multivariate regression, logistic regression, structural equation model or loglinear model. These can highlight the urgency or the extent to which resources must be sacrificed to address service quality delivery in ECG.

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