

The Role of Personal Accountability in the Relationship between Competence and Compliance in the Procurement Process of Philippine Basic Education

Pamela L. Astudillo

Department of Education, Philippines

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ABSTRACT

Public procurement plays a vital role in government agencies' operations for their purposes in which all public schools adhere and comply with the rules and regulations set by the Republic Act 9184 otherwise known as the Government Procurement Reform Act. The main purpose of the research was to assess the level of the respondent's procurement competence and procurement compliance and whether personal accountability mediates the relationship between these two variables. The study adopted a descriptive-correlational research design with mediation analysis. Stratified sampling was used to identify a sample size of 255 respondents from a target population of 510. A semi-structured questionnaire was the key data collection instrument. Quantitative data was collected and analyzed through descriptive and inferential statistics.

The result established that there is a significant relationship between the respondents' level of competence and compliance in the procurement process and competence has a significant relationship with respondents' personal accountability which means that when the respondents have high personal accountability, then they are also highly competent with the procurement process. Data also revealed that between competence to compliance with the presence of accountability as a mediator, it is statistically significant ($b=.3580$, $s.e=.0431$, $p<.000$). Thus, the path (M on Y), accountability in compliance is positive and statistically significant. However, result showed that personal accountability is a weak mediator between the level of procurement competence and the level of procurement compliance since the indirect effect is less than the direct effect on X on Y.

Hence the study concludes that personal accountability plays an important role in the employees' procurement competence and compliance. This proved the Public Service Motivation (PSM) theory of Wang that an individual is determined to work for the public good motivated by moral responsibility.

Keywords: Public Procurement, Procurement Competence, Procurement Compliance, Personal Accountability.

INTRODUCTION

Government agencies in the Philippines follow the Republic Act 9184 known as the Government Procurement Reform Act. It prescribed the obligatory rules and regulations for the modernization, standardization, and directives of procurement in the Philippines. The Department of Education, as a National Government Agency also adheres its process to the R.A. 9184 in all its procurement activities. This process ensures accountability to all public employees and officials. Personal accountability is an enduring typical obligation to oneself and what is imperative by choosing to take ownership of every action. It is an essential element in all societies and in organizations that dwell in society (Hall et al., 2015). It means to choose to take responsibility for words, actions, and behaviors and for the outcomes that they produce, managing those outcomes if necessary (Jacobson, 2022). Accountability can increase an individual's skills and confidence, thus improving one's competence at work (Amin, 2022).

Public procurement is an essential component of government agencies' operations for their purposes (World Trade, 2010). Procurement covers all actions required to acquire a required product from the suppliers that shall be brought down to the venue where it is needed. This procurement is very essential because the process may

have implications on the organizational operations. According to Shiundu and Rotich (2014), an effective public procurement system gives opportunities to the suppliers and service providers for satisfactory quality, service, and price to provide satisfactory quality, service, and price to be delivered on time, so it helps to give importance to the calculated influences that affect the performance in procurement.

Public procurement is also an integral part of management. Management as a force leads, guides, and directs an organization to accomplish its goals and objectives. One important aspect of management is the financial aspect of an organization. In the case of educational organizations, the purpose of financial management is to utilize properly the schools' funds and ensure that these are being mobilized most effectively and efficiently.

The composition of the School's Bids and Awards Committee (SBAC) is the designation of school personnel in the schools. As postulated in the mandatory rules and regulations of the R.A. 9184, the committee is composed of Chairman, vice-chairman, members, and the secretariat. Procurement at schools is undertaken cautiously since it has wide and major implications for the operation of the school. Non-compliance to the procurement law will result in the Commission on Audit's issuance of an Audit Observation Memorandum, Notice of Suspension/Disallowance, and other charges that will delay downloading of funds to the concerned schools which directly affects the conduct of schools' projects, programs or activities with the absence of the procurement activities.

However, this procurement function encountered problems specifically on the competence and compliance of the members of the procurement committee. SBAC is responsible for the conduct of the procurement process, but the division procurement unit usually gets inquiries or requests for technical assistants from the school's Disbursing Officer or Bookkeeper whose functions are related to checking the financial documents which prove that tasks were delegated to them. There is also feedback from the school heads on the delays in the delivery of goods or services. The division office procurement unit still receives or requests from some schools for posting the advertisement to PhilGEPS. These schools do not award the winning supplier on this website which is already mandatory by the procurement law.

Hence the purpose of this research endeavoured to measure the level of personal accountability and its role in the relationship between procurement compliance and competence. It also determined to find out if there is a significant relationship between the level of competence and compliance in the procurement process and the mediating role of accountability.

METHODOLOGY

The study employed a descriptive correlational design with mediation analysis. The study used a correlational research design because it investigated the relationship between variables and determines the strength and/or direction of the relationship between two variables which could either be positive or negative. It used mediation analysis as a statistical test that constitutes the overall strategy that can be integrated into the different components of the research coherently and logically. It was conducted among public schools within Malaybalay City division with ten (10) districts, having eighty-five (85) schools. Using a proportionate stratified sampling, a total number of two hundred fifty-five (255) participants was obtained from the population of five hundred ten (510) members of the School Bids and Awards Committee. The questionnaire was validated by three professional experts and was floated at a Cronbach's reliability value of 0.94. A semi-structured questionnaire was the key collection instrument which was based on the Implementing Rules and Regulations of the Republic Act No. 9184 for the statements to assess the competence and compliance of the procurement and the personal accountability questionnaire from Quest Meraki (2017).

RESULTS AND DISCUSSIONS

Demographic Profile of the Respondents.

Table 1 presents the frequency and percentage distribution of the respondents in accordance with age. The majority of the respondents are from the age range of 36-50 years old having a frequency of 121 (47.5%) while the least is 51-65 years old with a frequency of 26 (10.2%).

Table 1 Distribution of Respondents' Age

Characteristics	Specification	Frequency	Percentage
Age	23 to 35 years old	108	42.4
	36 to 50 years old	121	47.5
	51 to 65 years old	26	10.2
	Total	255	100.0

The result implies that the School Heads prioritize designating additional functions for the teachers of the middle-age range, considering their maturity and years of work experience but still enthusiastic about more responsibilities at work. Most mature employees come with a wealth of experience and knowledge which are contributing factors for the successful conduct of such responsibilities at work. As according to Eliah and Athumani (2020), effective performance is inclined by the competency of the respondents, particularly in experience and knowledge of the process. There may be a more mature age range that is 51-65 years old but most of these teachers are nearing or at the retirement stage and had been in the services for such a long time, other school heads would rather not add additional functions for them, especially that procurement is such a very tedious job.

Table 2 presents the frequency and percentage distribution of the respondent's gender. The table indicates that female has the majority of the respondents with a total of 201 (78.8%) while the lowest frequency is the male with a total of 54 (21.2%). In the Philippines, 87.54% of the teachers at the primary level are females as of 2016 (World Bank Data, 2019) which explains that the majority of the designated SBAC are female. Teaching has become a feminized profession and is regarded as "women's work" helps to explain that most designated teachers in procurement committees are women.

Table 2 Distribution of Respondents' Sex

Characteristics	Specification	Frequency	Percentage
Sex	Male	54	21.2
	Female	201	78.8
	Total	255	100.0

Table 3 presents the frequency and percentage distribution of the respondents' years in service with DepEd. In terms of years of service at DepEd, the result shows that the majority of the participants are in the range 0 to 15 years in service having a frequency of 180 (70.6%) while the least is the 31 to 45 years in service with a total respondents of 24 (9.4%). The result implies that most of the designated SBACs have the fewest years in service. This means additional responsibilities are passed to those who are new in the service for they are more enthusiastic in terms of additional functions since the procurement function requires high attention to compliance with the procurement law.

Table 3 Distribution of Respondents' Years in Service

Characteristics	Specification	Frequency	Percentage
Years in service	0 to 15 years	180	70.6
	16 to 30 years	51	20.0
	31 to 45 years	24	9.4
	Total	255	100.0

Table 4 states that the participants who graduated with a college degree are the highest in terms of educational attainment having a frequency of 180 (70.6%) while the lowest is the doctorate degree with only 1 (0.4%). Attaining a higher level of education also helps to improve procurement competence as it also influences gaining additional knowledge and understanding.

Table 4 Distribution of Respondents' Highest Educational Attainment

Characteristics	Specification	Frequency	Percentage
Highest Educational Attainment	College Degree	165	64.7
	Master's Degree	89	34.9
	Doctorate Degree	1	0.4
	Total	255	100.0

Table 5 presents the frequency and percentage distribution of the respondents' districts.

Table 5 Distribution of Respondents' District

Characteristics	Specification	Frequency	Percentage
District	District 1	24	9.4
	District 2	30	11.8
	District 3	12	4.7
	District 4	12	4.7
	District 5	24	9.4
	District 6	24	9.4
	District 7	30	11.8
	District 8	27	10.6
	District 9	30	11.8
	District 10	42	16.5
	Total	255	100.0

Data shows that the majority of the schools belong to District 10 having a frequency of 42 (16.5%) while districts 3 and 4 have the least number of schools. District 10 is the farthest district of Malaybalay City Division. It consists of the highest number of schools but these are mostly small schools in a far-flung area. The clustering of schools per district is based on the number of teachers and learners enrolled and based on the DepED Malaybalay City's Unnumbered Memorandum dated May 4, 2015, on Approved Re-districting of the Division of Malaybalay City (Malaybalay City Division, 2015), the division has 10 districts instead of what used to be 6. It has a limited number of teachers but still has its own procurement committee since each of these schools has its own Maintenance and Other Operating Expenses (MOOE) to support its projects, programs, and activities while other districts may have a lower percentage of respondents but these are a medium or large school with bigger funds for procurement activities.

Respondents' perceived level of procurement competence

Table 6 presents the mean distribution of the respondents' perceived level of procurement competence.

Table 6 Summary of Mean Distribution of Procurement Competence

Level of Procurement Competence in terms of:	Mean	SD	Interpretation
Knowledge in the Procurement Process	3.11	0.79	High Competence
Experience in procurement-related activities	3.06	0.80	High Competence
Total Measure	3.09		High Competence
Legend: 1.00-1.75 (Strongly Disagree) 1.76-2.50 (Disagree) 2.51-3.25 (Agree) 3.26-4.00 (Strongly Agree)			

It is clear from the computed mean of the sub-variables, knowledge of the procurement process, and experience in procurement-related activities. The average respondent’s perceived level of competence in the procurement process is 3.09 with an interpretation of “high competence”. There is still an immense gap between the average mean of this assessment from the highest which is 4.0, so intervention must be identified and implemented to improve the competency of the personnel designated in the procurement process tasks.

Procurement is a very tedious task, and must strictly comply with the procurement law as well as the accounting and auditing rules and regulations so it is important to increase the competency of the employee from high competence to very high competence to gain confidence to strict compliance with the process conducted.

In the study conducted by Hakim (2021), the researcher highlighted the effectiveness of public service and the hindering factors and valuable efforts to improve service in Rawalumbu District, Bekasi City, Java. Based on its results, public service cannot be detached from the effect of the work discipline of the public servants. Work discipline implies obedience, orderliness, and maintenance of proper subordination, in other words, compliance.

The average mean of the perception of respondents’ level of procurement competence in terms of Knowledge of the procurement process is 3.11 or “*high competence*”. The outcome may indicate that the respondents have a high understanding of the procurement process but this can still be enhanced to a higher level. According to Si (2017), understanding the procurement system is crucial since it acts as a roadmap for following the procurement flow. The competency factor also focuses on the knowledge of an individual to ensure effective management of procurement within their organization, thus influencing the drive for excellence to determine the ability to get things done accordingly (Joesbury, 2016). According to Hadid (2020), a public organization must comply with the transparency and purposes of good governance and non-compliance is nothing but distress. According to Emmanuel and Cape (2017), advertisement should be intensified to allow more prospective suppliers to bid/quote not only identified contractors to maximize a higher benefit from competition. This will ensure sustainable best practices in procurement and will improve transparency, accountability, and compliance respectively. The average mean for the respondents’ level of competence in terms of experience in procurement-related activities is 3.06 or “*High competence*”. As a result of their experience with procurement-related operations, the results indicate that their competence is average. In order to ensure full compliance with the procurement law, this competence can still be enhanced to increase the respondents' capacity to deal with procurement procedures in their particular schools.

Respondents’ perceived level of procurement compliance

Table 7 presents the mean distribution of the respondents’ perceived level of procurement competence.

Table 7 Summary of Mean Distribution of Procurement Compliance

Level of Procurement Competence in terms of:	Mean	SD	Interpretation
Processing Bids and Awards Committee Resolution	3.39	0.71	Very high compliance
Preparation of Request for Price Quotation (RFQ) and Canvassing from Prospective Suppliers	3.41	0.70	Very high compliance

Preparation of Abstract of Price Quotation and Selection of Lowest Calculated Responsive Bid	3.45	0.68	Very high compliance
Preparation of Contract (PO)	3.44	0.69	Very high compliance
Establishing Reliability of Suppliers	3.24	0.78	Very high compliance
Liquidating Purchases Made	3.46	0.69	Very high compliance
Total Measure	3.39		Very high compliance
Legend: 1.00-1.75 (Strongly Disagree) 1.76-2.50 (Disagree) 2.51-3.25 (Agree) 3.26-4.00 (Strongly Agree)			

It is clear from the computed mean of the sub-variables, processing of BAC Resolution, preparation of Request for Price Quotation and canvassing from prospective suppliers, preparation of Abstract of Price Quotation and Selection of the Lowest Calculated Responsive Bid, preparation of Contract, establishing the reliability of suppliers, and liquidating purchases made.

The respondents' perceived level of procurement compliance in terms of Processing of Bids and Awards Committee Resolution revealed 3.39 or "*Very High Compliance*". It is SBAC's main responsibility to conduct to convene through a conference to determine the mode of procurement to be applied. The procurement committee must be fully aware of the implementing rules and regulations of the procurement law because low awareness and strict rules are negatively related to non-compliance (Chikwere et al., 2019). Familiarity with procurement regulations (Eyaa & Oluka, 2011) is a significant prognosticator of public procurement governing compliance because noncompliance is the downfall of the prevailing aims in delivering efficient use of public funds and quality of goods or services while adhering to fundamental principles of ensuring transparency of the process and a major factor that hinders the efficacy of such laws.

The perception of respondents' level of procurement compliance in terms of the Preparation of Request for Price Quotation (RFQ) and canvassing from prospective suppliers revealed 3.41 or "*Very High Compliance*". This indicates that the participants are following the rules, specifications, or guidelines in order to be compliant. But the result implies that not all the respondents are using the correct form, thus there is a need to conduct orientation or re-orientation of the prescribed forms to be used because compliance according to Gillis (2022), is following the established guidelines so the committee must be able to use the prescribed form to conform with rules. Non-compliance to the specifications stated in the contract affects the cost performance of the procurement (Abdullahi et al., 2015). Canvassing of suppliers is also crucial in the process and it is recommended by Kipkemoi (2017) in his study the need to communicate the information to the suppliers through a website to ensure competitiveness and encourage wider coverage with a larger number of suppliers' involvement, and transparency.

The perception of respondents' level of procurement compliance in terms of the Preparation of the Abstract of Price Quotation and Selection of the Lowest Calculated Responsive Bid revealed that the average mean is 3.45 or "*Very High Compliance*". The participants must be fully compliant in the preparation of these documents since it identifies the accuracy and determines the supplier with the lowest calculated responsive bid. The Abstract of Price Quotation is the basis for the processing of the Purchase Order (Contract) so it should be ensured that the form is correctly filled with the accurate details.

The perception of respondents' level of procurement compliance in terms of the Preparation of the Contract (Purchase Order) revealed 3.44 or "*Very High Compliance*". This might be an indication that the public schools and the designated SBAC are being careful to follow all the laws, rules, standards, and ethical guidelines while creating the procurement purchase order. The Purchase Order serves as the contract between the procuring entity and the supplier and it is mandatory that all the details in this document are accurate and complete to avoid problems between the parties involved. It serves as the contract between the procuring entity and the supplier which requires a date as an agreement that procured goods and services must be within the delivery period to avoid problems such as delay in delivery. There is liquidated damage beyond delivery timeline, thus, it is necessary that this document must have the complete date it was received as the reference of the validity of the

contract and the calculation of the delays of the delivery. It must contain all the necessary required terms and conditions to guarantee value for money and to be able to effectively execute its purpose (Mchopa, 2013).

The perception of respondents' level of procurement compliance in terms of Establishing the Reliability of Suppliers revealed 3.24 or "*High Compliance*". The suppliers play an instrumental role in the procurement process and it is vital to ensure that those suppliers with outstanding performance on the delivery of goods or services must be prioritized and those with lower performance must be re-evaluated to ensure prompt, accurate, complete, and quality delivery of the procured items or services must be able to promptly issue the official receipt to the procuring entity to help them speed up the processing of their liquidation. Having an evaluation form for suppliers is helpful for the procuring entity to ensure outstanding performance in delivery and to help those having poor performance review and improve their delivery process.

The perception of respondents' level of compliance with the procurement process in terms of Liquidating purchases made revealed a result of 3.46 or "*Very High Compliance*". This category's viewpoint reveals very high compliance. This might be a sign that the respondents are doing well and are mindful of the risk involved in failing to comply with this provision. Compliance reveals inappropriate behavior because internal risks can harm an organization's performance. It can still be improved to be fully compliant with liquidating purchases made to ensure that liquidation is done promptly and accurately upon submission since some are returned for correction which affects delays in the submission and waste of time.

Compliance is a major connotation in procurement, especially in the use of public funds. According to Mbago et al. (2016), compliance is higher when procurement officers act through the legality at a high level to legality to the implementing agencies. It helps to ensure the attainment of the objectives of the procurement which includes transparency, effective competition, accountability, and the efficient use of public resources (Mrope et al., 2017). It eliminates a variety of potential problems from fraud and corporate waste.

Respondents' level of personal accountability

Table 8 revealed that the average mean for the respondents' level of personal accountability is 3.49 "*Very High Accountability*". Because they are aware of their obligations, this may suggest that the respondents have a high degree of accountability. They have determined that they are accountable because they want to give their respective institutions better public services (Ghanem & Castelli, 2019).

Table 8 Mean Distribution Respondents' Level of Personal Accountability

Items	Mean	Std Dev	Interpretation
1. I make sure to set deadlines according to my abilities.	3.47	0.63	Very High
2. I set realistic timeframes to complete tasks for which I am responsible.	3.49	0.63	Very High
3. I take full responsibility for the completion and success of tasks in that I am involved at work.	3.52	0.60	Very High
4. I look for information from different sources before I start any new project or work.	3.47	0.63	Very High
5. I believe that I need to be sincere to myself even though no one supervises my work.	3.55	0.62	Very High
6. I complete the tasks expected of me without anyone telling me to do the job.	3.54	0.62	Very High
7. I keep evaluating my performance to know my strengths.	3.51	0.65	Very High
8. I get feedback from peers and the line manager to identify areas for improvement.	3.49	0.62	Very High

9. I try to achieve my targets on time without compromising on quality or efficiency.	3.49	0.63	Very High
10. I share information and knowledge with others even without them asking for help.	3.45	0.65	Very High
11. I resolve conflicts directly with the concerned person rather than complaining or grieving over it.	3.47	0.62	Very High
12. I am willing to take criticism and suggestions from others.	3.55	0.60	Very High
13. I do not let hurdles stop me from completing my tasks.	3.51	0.61	Very High
14. I motivate myself to keep going if things do not go as per plan.	3.53	0.64	Very High
15. I take full responsibility for tasks that I am working on and do not blame others for problems.	3.52	0.63	Very High
16. I try to figure out solutions for problems rather than throwing the blame on others.	3.53	0.59	Very High
17. I volunteer for tasks outside my job responsibility out of interest and for gaining knowledge.	3.42	0.64	Very High
18. I take initiative for personal and professional growth and work hard for achieving success.	3.51	0.61	Very High
19. I believe that being physically fit is important for concentrating on your job.	3.61	0.60	Very High
20. I do not harbor ill feelings or anger towards others at work.	3.51	0.62	Very High
21. My colleagues enjoy having me on their team.	3.47	0.60	Very High
22. I feel valued and loved by my team members.	3.53	0.59	Very High
23. I feel responsible for the actions of my team members.	3.47	0.65	Very High
24. I am accountable for any mishaps that might happen in my team.	3.44	0.65	Very High
25. I take proactive steps to prevent any problems from occurring due to the negligence of my team.	3.45	0.62	Very High
26. I try to identify potential threats that may hamper work progress.	3.47	0.59	Very High
27. I take responsibility for all the decisions I take regarding my work.	3.49	0.61	Very High
28. The success of my team lies on my shoulders largely.	3.28	0.73	Very High
29. I plan my tasks according to the results expected from me.	3.49	0.63	Very High
Total Measure	3.49	0.63	Very High Accountability
Legend: 1.00-1.75 (Strongly Disagree) 1.76-2.50 (Disagree) 2.51-3.25 (Agree) 3.26-4.00 (Strongly Agree)			

The data shows that the respondents have very high personal accountability which implies that they are

responsible enough for the given designations or functions aside from their main obligations. A very high personal accountability means employees do their best to make things right by taking ownership of the situations involved and not blaming others if things go wrong (Herman, 2016.) This is also supported by Han and Hong (2016), that high personal accountability has a huge impact and relevant effect on organizational performance.

Significant difference in the procurement compliance according to demographic characteristics

Table 9 shows that there is a significant difference in respondents’ procurement compliance when grouped according to their demographic profile. The result shows that *p-values = 0.000*, which means that we have to reject the null hypothesis.

Table 9 Significant Difference in the Level of Respondents’ Procurement Compliance When grouped according to Demographic Characteristics

Profile	Procurement Compliance		
	t-value	p-value	Decision on Ho
Sex	-33.674	0.00	reject
Age	-33.674	0.00	reject
Designation in SBAC	-22.319	0.00	reject
Years in Service	-37.775	0.00	reject
Highest Educational Attainment	-44.107	0.00	reject
District	13.537	0.00	reject
Significant if p-value <0.05			
Legend: Ho is rejected if Significant, Ho is accepted if Not Significant			

T-test method was used in this problem to determine the significant difference in procurement compliance when the respondents are grouped according to their age while ANOVA method was used to test the significant difference in procurement compliance when grouped according to age, years in service, highest educational attainment, and district.

In terms of sex, the result of the p-value lesser than 0.05, meaning there is a significant difference. The result shows that women are more compliant than men in the procurement process and this can be supported by the study of Bijl (2020) that females are argued to have applicable education to perform purchasing functions successfully. It cannot be argued though that there are more women than men engaged in the teaching profession, and most members of the procurement committee are teachers (Regalado, 2017).

It can also be stated that procurement compliance has a significant difference with age having a p-value of 0.00. It shows that the middle-aged range is more compliant with the process which could imply that they may have been in the service doing procurement tasks for quite a long period and have gained more knowledge than the new ones.

It can also be connected to the significant difference in the respondent’s years in service having a p-value of 0.00 which is lesser than 0,05, which may imply that the long years in the service the greater the compliance is because of the gained knowledge and experience in procurement-related activities.

Educational attainment also shows a significant difference with procurement compliance having a p-value of 0.00. Educational attainment, in terms of the highest level of education completed, is associated with various positive outcomes. Pellegrino & Hilton (2013) concluded that educational attainment is a vital factor in measuring relevant skills, positive personality traits, and improved competencies.

Significant relationship between the respondents’ level of procurement competence and procurement compliance.

Table 10 exposes that respondents’ level of competence has a significant positive relationship with their level of compliance. This means that the *p-value is <0.05*, therefore, we have to reject the null hypothesis.

Table 10: Significant Relationship Between the Respondents’ Level of Competence and Compliance in the Procurement Process

Procurement Compliance	Procurement Competence					
	Knowledge of the procurement process			Experience in procurement-related activities		
	r	p-value	Decision on Ho	r	p-value	Decision on Ho
Processing of Bids and Awards Committee Resolution	.613**	0.00	reject	.610**	0.00	reject
Preparation of Request for Price Quotation (RFQ) and canvassing from prospective suppliers	.521**	0.00	reject	.536**	0.00	reject
Preparation of Abstract of Price Quotation and Selection of the Lowest Calculated Responsive Bid	.493**	0.00	reject	.502**	0.00	reject
Preparation of Contract (Purchase Order)	.537**	0.00	reject	.545**	0.00	reject
Establishing the reliability of suppliers	.323**	0.00	reject	.364**	0.00	reject
Liquidating purchases made	.438**	0.00	reject	.480**	0.00	reject
Significant if p-value <0.05						
Legend: Ho is rejected if Significant, Ho is accepted if Not Significant						

Procurement Compliance	Procurement Competence		
	r	p-value	Decision on Ho
	.301**	0.00	reject
Significant if p-value <0.05			
Legend: Ho is rejected if Significant, Ho is accepted if Not Significant			

The significant relationship between the respondents’ level of competence and compliance in the procurement process. The data exposed that respondents’ level of competence has a significant positive relationship with their level of compliance. This means that the *p-value is <0.05*, therefore, the null hypothesis is rejected.

This implies that the higher the competency of the respondents, the higher the compliance with the procurement process. Compliance and competency are two major factors that boost the proficiency and efficacy of the procurement process, these two will ensure transparency and accountability. This confirms the findings of Mutinda and Apul (2016) on the great positive influence of staff competence in the successful conduct of the procurement process in the universities and their recommendation to accord staff maximum support to enhance procurement procedures’ efficiency.

It can also be supported by the finding of the study of Matunga et al. (2021) which indicates the relevant effect of staff competency on the effective implementation of public procurement. Their findings recommend giving priority to the importance of improving procurement staff competency to ensure compliance with the procurement process.

With the Pearson correlation coefficient (r) of .301**, meaning there is a positive correlation, when procurement competence increases, so does procurement compliance, meaning it changes in the same direction. When procurement competence is high, procurement compliance is also high. But there is a weak positive correlation, although procurement competence and procurement compliance tend to go up in response to one another, this relationship is not very strong but in an unreliable manner.

Mediating role of personal accountability in the relationship between procurement competence and procurement compliance.

The data present that the path (X on M) competence to accountability is positive and statistically significant (b=.3398, s.e=.0459, p<.000). This means that the level of procurement competence has a significant relationship with respondents’ personal accountability. This may imply that when a respondent is highly competent in procurement, their personal accountability is also high.

Table 11: Summary of Mediation Results

Variables	Coefficient	S. E	P-value
X on M	.3398	.0459	.000
X on Y with M	.3580	.0431	.000
M on Y	.4509	.0536	.000
X on Y without M	.5112	.0442	.000

Indirect Effect: (IE = .1532, is statistically significant: 95% CI = (.0851, .2260).
 Note: If the IE of X on Y is greater than the direct effect of X on Y it is concluded that M is a strong mediator.

Model 4:

Y = Procurement Compliance

X = Procurement Competence

M = Personal Accountability

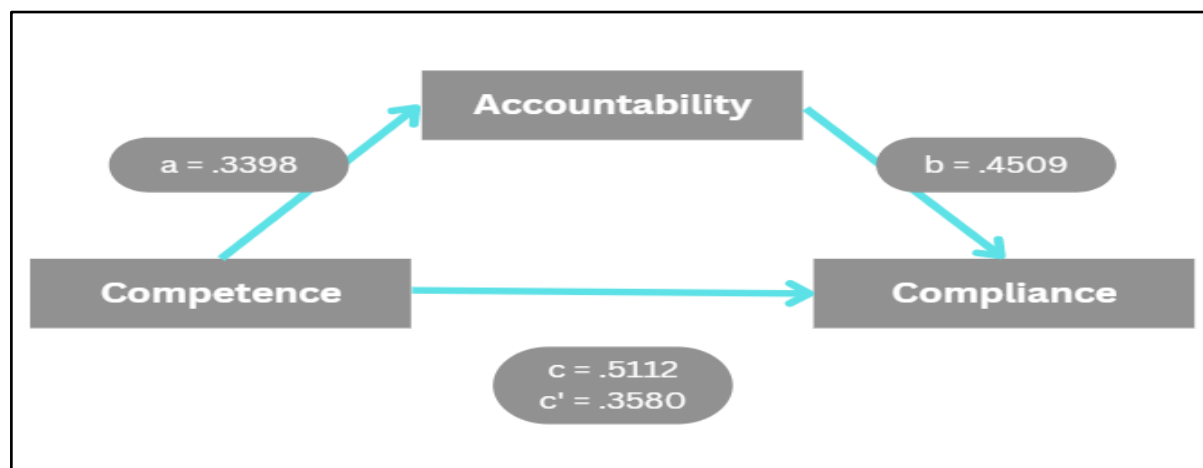


Figure 1 Model 4 Mediation Analysis

Moreover, the data revealed on the path (X on Y with M) procurement competence to procurement compliance with the presence of personal accountability as a mediator is statistically significant ($b=.3580$, $s.e=.0431$, $p<.000$). This means that procurement competence has a significant relationship with procurement compliance. Thus, the path (M on Y) personal accountability in procurement compliance is positive and statistically significant ($b=.4509$, $s.e=.0536$, $p<.000$). The data revealed that the path (X on Y w/o M) from competence to compliance without the presence of accountability is statistically significant ($b=.5112$, $s.e=.0442$, $p<.000$). However, the result concluded that personal accountability is a weak mediator between the level of procurement competence and the level of procurement compliance since the indirect effect (IE = .1532, CI = .0851, .2260) is less than the direct effect on X on Y.

Meeting deadlines, targets, and objectives are serious responsibility but being accountable is part of being a professional and a key to ongoing success. Personal accountability has a significant effect on the relationship between procurement competence and procurement compliance which means that the higher the accountability of an employee, the higher the procurement competence which produces high compliance with the process. This can be supported by the study of Herman (2016) that when a person is personally accountable, he takes full responsibility to take things right thus ensuring compliance with the rules and regulations. The statement was supported Mahanakorn Partners Group (2020) that personal accountability within an organization improves the performance of the employees, thus increasing their competence, as it also comprises personal accountability for compliance with legal commitments.

On the other hand, the relationship of procurement competence to procurement compliance without personal accountability is also significant, which implies that an employee does not need to be highly accountable personally to ensure high competence and compliance. Procurement competence is significant enough to influence the procurement compliance of the respondents. The result can be supported by Toroitich (2017) that the competence of employees plays a momentous positive impact on the execution of procurement governments. The study by Ketemaw (2020) also examined the variable staff competency that affects the performance of public procurement and results that it is the helpful effect on procurement performance is the competence of the staff involved in the procedure.

CONCLUSION

The study focused on the assessment of the level of competence and compliance of the designated School Bids and Award Committee in the procurement process. It also measured the level of personal accountability of these personnel and the mediating effect on the relationship between procurement competence and procurement compliance.

Because there is a significant relationship between the respondents' level of competence and compliance in the procurement process with the *p-values of <0.05*, therefore, the null hypothesis is rejected. This proved that when competence is high, there is a high compliance by these designated SBAC personnel in the procurement process.

Further, competence has a significant relationship with respondents' personal accountability which affirms that when the respondents have high personal accountability, then they are also highly competent with the procurement process. The respondents' personal accountability has a significant effect on their compliance with the procurement process. And between procurement competence to procurement compliance with the presence of personal accountability as a mediator, it is also statistically significant. However, the result showed that personal accountability is a weak mediator between the level of procurement competence and the level of procurement compliance since the indirect effect is less than the direct effect on X on Y. Hence the study concludes that personality accountability plays an important role in the employees' procurement competence and compliance. This proved the Public Service Motivation (PSM) theory of Wang that an individual is determined to work for the public good motivated by moral responsibility.

RECOMMENDATION

Based on the findings, conclusions, and significance of the study, the following recommendations are drawn:

1. The designated SBAC must establish and implement a tool that will provide the reliability of suppliers. It is a system that allows the schools to evaluate the performance of the suppliers in terms of timeliness, quality, completeness, promptness in required assistance such as equipment, and availability of facilities for meals, snacks, or accommodation for activities or programs. It will be the basis of the procurement personnel in selecting the suppliers to participate in the canvass to ensure that the needed goods/services are available when needed and guarantee the quality and completeness of the items required. It should also contain the eligibility requirements including the expiration period, to request updated copies when needed. The Purchase Order which serves as the contract between the procuring entity and the supplier must have complete details such as the delivery period and the date the contract has been received by the supplier, which will be the basis for rating the timeliness of the delivery, the brand name of the equipment to ensure the quality of the goods, which also requires the suppliers to include the brand in filling-up the Request for Price Quotation form. The members of the committee are also urged to increase their knowledge in procurement by reading the Procurement Law, subscribing to the GPPB to be updated on such amendments of the law, and being informed when training is made available.
2. The administrators or school heads of each school should include in their priorities to increase the competence of the designated Schools and Bids and Awards Committee through standardized training to enhance their compliance or attain full acquiescence with the procurement process specifically with the Republic Act 9184 known as the Government Procurement Reform Act provided by Government Procurement Policy Board (GPPB) or Commission on Audit (COA) that includes the Philippine Government Electronic Procurement System (PhilGEPS) Training. They must be able to carefully designate procurement personnel who also have high personal accountability to gain confidence that they are willing to learn and be trained and have a strong sense of ensuring they do their tasks efficiently.
3. The Public Schools District Supervisor must include in their priorities the support for intervention or enhancement programs such as training to increase the competence of each school's Bids and Awards Committee. It is also suggested to conduct a yearly assessment on the performance of the committee in terms of their performance and compliance to the procurement process of their respective schools per district to intervene with the needed intervention specifically to areas that are low in compliance and focus on competence that is poor for the designated procurement personnel.
4. The division office headed by the Schools Division Superintendent should provide formal controls to ensure continuous improvement of the competence and compliance in the management of the procurement process in schools. The office may include the provision of training to the designated School Bids and Award Committee during the annual planning of activities and budget allocation. The division Bids and Awards Committee may be able to conduct training or workshops with them and share best practices to improve their compliance as well.
5. The researcher should continue to conduct a study related to the procurement committee's competence and accountability to ensure compliance with the procurement process as stipulated in the Republic Act 9184 known as the Government Procurement Reform Act.

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