

The Impact of Public Procurement Act on Government Accountability in Nigeria

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Abstract

The study examines the impact of public procurement act on government accountability in Nigeria. To achieve these objectives, data were collected from primary sources with the aid of a well-structured questionnaire administered to eighty (80) respondents. Out of the questionnaire administered, fifty seven (57) were retrieved, coded and analyzed with the help of table, pie chart and statistical regression tool Eview8. The study reveals that first professionalism in the public procurement process has the likelihood to influence government accountability in Nigeria, second transparency in the public procurement process has positive relationship with the level of government accountability in Nigeria, third competition in the public procurement process has the likelihood of impacting the level of government accountability in Nigeria, finally the study also revealed that efficiency, value for money has the tendency to impact positively on government accountability in Nigeria. The study therefore recommends that procurement officers in the federal parastatals, ministry, Department and Agencies (MDA) should be hired on the basis of competency and professionalism as this will enhance the level of government accountability. Transparency, competition, and efficiency, value for money should be emphasized and encouraged in public procurement process as these will also go a long way to secure the level of government accountability in Nigeria.

Keywords: Public procurement, Accountability, Professionalism, Transparency, Competition, and Efficiency, Value for money

Introduction

Government all over the world has a common purpose which is to care for its citizens. This purpose has been seen by many to constitute the sine-quantum for the existence of any government. However the achievement of this objective has been bedeviled by corruptions and irregularities in the activities and business of government (Nwafor, 2013). In order to restore the lost confidence of the citizens on the activities and process of government, policies and enactments such as the Public Procurement Act 2007 was established to curb the excesses in government activities and business with a view to ensuring proper regulation in the procurement process. Also government must ensure transparency and accountability in its dealings both in business transaction and non-business activities (Adewole, 2014).

Probity is believed to be the ultimate aim of providing for the happiness and welfare of the citizenry and should be the emphasis in the public life (Fayomi, 2013). Since independence in 1960, Nigeria has passed through military and civilian rule, the military are authoritative and rule with decree and the civilian are less authoritative and govern with the constitution and the

laws made by the legislature (Jacob, 2010). Both style of ruling engaged in businesses which the large part is the award of contract (Jacob, 2010). The process of awarding these contracts are usually questionable as most of the rich men and women today became rich overnight upon the execution of government contracts. The irregularities in this process can be said to be the main cause of the underdevelopment in this part of the world.

According to Ray (1998) to achieve development, requires making some hard choice, punching and jettisoning old methods of doing things that have contributed to underdevelopment. Prior to 2007, to regulate the award of contracts was difficult as there was no direct statutory provision for it in Nigeria and the result is that the award of contract becomes a means by which the government and the ruling elites reward their friends and cronies and by which they too amass wealth (Jacob, 2010). At this time it was extremely difficult to get best value for money in public procurement practices (Onyekpere, 2009). Federal government of Nigeria under the President Olusegun Obasanjo administration seeing the level of corruption in the public procurement process, commission World Bank to carry out an investigation into Nigeria procurement process. At the end of the investigation, World Bank came up with a report called Country Procurement Assessment Report (CPAR). The report revealed that Nigeria was losing average of \$10 billion annually due to various irregularities associated with public procurement and contract awards. As responds to these problems public procurement bill was sent to national assembly under President Olusegun Obasanjo regime and was eventually pass into law under the Umaru Musa Yar'Adua administration (Adewole, 2014).

Statement of research problem

The general effect of public procurement in governance and national development cannot be overemphasis due to the fact that if mishandled, it can have negative impact on the lives of the governed while on the other, if properly handled can result to positive welfare for the entire citizenry of Nigerian. Ogunsanmi (2013) examines the effect of procurement related factors on construction project performance in Nigeria. Ojo and Gbadabo (2014) study the assessment of non-compliance with procurement proceedings in procurement of works in Nigeria. Nadi (2009) investigate the public procurement process in place in Nigeria with a view to establish if there are any forms of corruption in Nigeria public procurement process. Nwafor (2013) look at the impact of the Freedom of information Act (FOIA) enacted in 2011 on public procurement in Nigeria in terms of accountability and participation.

Consequently, there is general presumption that public procurement act will enhance transparency and accountability in the execution of public contract. However, to the best of the researcher's knowledge, no study has been conducted to examine the impact of public procurement act on government accountability. This study fills this gap by asking the following research questions.

Research questions

1. What is the effect of professionalism in the public procurement process on government accountability in Nigeria?
2. What is the relationship between transparency in the public procurement process and government accountability in Nigeria?
3. To what extent does competition in the public procurement process impact on government accountability in Nigeria?
4. What is the impact of efficiency, value for money in the public procurement process on government accountability in Nigeria?

Research Objectives

The broad objective of this study is to investigate the impact of public procurement act on government accountability in Nigeria. The specific objectives are to:

1. Determine the significant effect of professionalism in the public procurement process on government accountability in Nigeria
2. Ascertain the significant relationship between transparency in the Public Procurement Process and government accountability in Nigeria
3. Establish the impact of competition in the public procurement process on government accountability in Nigeria
4. Determine the significant impact of efficiency, value for money in the public procurement process on government accountability

Research Hypotheses

The research hypotheses are stated in the null form as follows:

H01: There is no significant effect of professionalism in the Public Procurement process on government accountability in Nigeria

H02: There is no significant relationship between transparency in the Public Procurement process and government accountability in Nigeria

H03: Competition in Public Procurement Process does not have significant impact on government accountability in Nigeria

H04: There is no significant impact of efficiency, value for money in the public procurement process on government accountability in Nigeria

LITERATURE REVIEW

Concept of Public Procurement

According to the procurement manual, (2009) procurement is a function responsible for obtaining resources (equipment, logistics, materials, supplies and services) required by an organization to fulfill its core business and development programme. This may be done by purchase, lease or other legal means. Uneam and Mark (2015) opine that Public procurement is the process by which government parastatals, departments, ministries and agencies purchase goods and services from the private sector under specific rules and policies. It involves acquiring goods, works and services, from third parties.

Kari, Mona and Jan (2010) states that public procurement is the acquisitions of goods and services by public institutions, and concerns contracts between the government and the private in many different areas such as health services, the military and construction. Public procurement is the acquisition of goods and services or awarding of contracts require by a state to functions properly and meet the need of its citizen. The Nigeria public procurement act (PPA, 2007) was enacted to strengthen the long weaken institution in order to achieve good governance in public procurement as it has been recognized that the weak institutions in addition to corruption are widely accepted as impairment to Nigerian sustainable growth and development (Adewole, 2014).

The public procurement Act serve as a guide to the implementation of any public procurement in Nigeria to ensure true value for money, fairness, transparency, accountability, efficiency and effectiveness. The act is structured into twelve parts and each of the parts is targeted at reducing or eradicating the plague that has eaten deep into the public procurement process in Nigeria. In order to ensure compliance the Act provides in section one of part one for the establishment of the National Council on Public Procurement (NCP) and section three of

part two, establishes the Bureau of Public Procurement (BPP) as regulatory authorities responsible for oversight, management and monitoring of public procurement practices and system (Adewole, 2014).

The Bureau of Public Procurement (BPP) is a form of agency that performs regulatory and administrative functions, coordinate, harmonize' and benchmark prices in Public Procurement processes, undertake research, coordinate institutional capacity, acts as supervisory platform and provides guideline to regulate Public Procurement practices (Jacob, 2010). Essentially, all these are established to create strong institutional framework for public procurement. While the National Council on Public Procurement (NCP) exerts control over the administration of BPP to ensure that the objectives of the Act are not defeated. Also ensure the development of policies that will drive the entire procurement process in line with statutory provisions, it gives instructions for implementation to the BPP to ensure that it does not wreck from the fundamental principles for procurement, it authorizes contract thresholds and policies on public procurement to ensure and maintain sound procurement process, approve the appointment of the Directors of the Bureau, receive and consider, for approval, the audited accounts of the Bureau of Public Procurement, and approve changes in the procurement process to adapt to improvements in modern technology (Adewole, 2014).

Other relevant features of the act relate to the scope of application, fundamental principles of procurement, organization of procurement and procurement methods. Section 15(1) in part three spell out the scope of application which stipulate that public procurement act shall apply to all procurement of goods, works, and services which is carried out by the federal government procurement entities; and others whose appropriation from the federation is not below thirty percent (30%), (Nwafor, 2013). Procurement excluded from the act involves purchase of special goods, works, and services that have to do with national defense and national security except the approval of the president is implored (Jacob, 2010). The organisation of procurement according to Ocheni and Nwankwo (2012) consist of approving authority, planning, accounting officer, implementation, tender's board, planning committee, pre-qualification of bidders and open competitive bidding. While Ojo and Gbadebo (2014) highlighted the different methods and criteria's of carrying out public procurement to include invitation to bid, bid security, submission of bids, rejection of bids, and validity periods of bids also looking at the work of Nwafor (2013) other methods such as modification and withdrawal of tenders, bid opening, examination of bids, acceptance of bids, domestic preferences, mobilisation of fees, contract performance guarantee, interest on delayed payments, and record of procurement proceedings were also well spelt out and all these are aimed at achieving accountability, transparency, efficiency and value for money and competition in the procurement process.

Fayomi (2013) opines that opening tendering involves contracts, works, and services that is more than N10 million and this must be announced in not less than two (2) national dailies or government Gazette, and must be placed on the notice board of the institute carrying out the procurement. Ocheni and Nwankwo (2012) states that the main reason for opening tendering is to ensure that those who responded to the announcement or advertisement are subjected to pre-qualification process where proper scrutiny are carried out to reveal their capability in terms of technicality, managerial efficiency and financial ability also the previous experience in performing similar projects and the suitability as likely bidders for the projects are ascertained. All these specifications and standardization are to ensure that common denominator is used for the determination of all pre-qualification respondents. These functions are carried out by a committee called pre-qualification evaluation committee.

Ogunsemi and Aje (2008) opines that after the pre-qualification process has come to an end, the issuance of bid document follows, which they must completely filled and return within six weeks of the invitation to bid. Ojo and Gbadebo (2014) noted that when the bidding period is over it should immediately be followed by opening of tender. In doing these the bidders or their representatives, members of civil society and the press should be motivated and encouraged through invitation to witness the tender opening. Finally, the tender who offers the cheapest price or best-evaluated tender cost in line with the reserved price wins the contract. All these are done in accordance to the principle of economy, transparency, efficiency and value for money, competition, and accountability (Jacob, 2010).

The principle of economy has to do with utility maximization. It is concerned with concept of 'value' which may imply more than just price. It has to do with issues such as quality, fitness for purpose, purchase that meet specifications, specification that match need or purpose etc (Chinedum, 2011). The ultimate purpose for this principle is to have a sound procurement that will obtain maximum value for money over entire life of project (Ejiofor, 2009). Value for money therefore implies 'whole life costs, right quality that meets identified need (Chinedum, 2011)

The principle of transparency on the other hands entails clear rules and regulations (Nwafor, 2013). Good procurement practices should establish and maintain rules and procedures that make procurement information accessible, unambiguous, and fair. To achieve this, it often indorse the needs of contracting authority and conditions related to participation by deliberate notice. It grants unfettered accessibility to tender documents and proceedings, and notifies bidders and the public of the result of tender (Chinedum, 2011). This principle in procurement creates an enabling environment for competition to thrive. According to Uneam and Mark (2015) Transparency has to do with stakeholders knowing and understanding the means and procedures by which contracts are defined, awarded, and managed.

Transparency encourages and promotes fair and equal treatment of bidders which can lead to best possible cost for procurement Obioru (2004) as cited in the work of Uneam and Mark (2015) acknowledged the fact that in order to achieve overall value for money in procurement process, there is need to for decision makers to appropriately defined the degree of transparency because this will enable the reduction of risk that will affect the integrity in the public procurement while also giving priority to other aspect of the public procurement. Transparency is the publicity of the rules governing each procedure. Government agencies must specify the criteria that will be used to award the contract, such as whether the award will be made on the basis of price, or on the basis of functionality, life-cycle costs or for service contracts, whether the contract will be awarded on the basis of qualifications and or experience. According to Elegbe (2012) the best practice is the use of nationally or internationally accepted standards, which products must meet to be acceptable.

Competition is seen as the heart of public procurement. According to Public and Private Development Centre (PPDC) public procurement of goods, works, and services should be by open competitive bidding. The Public Procurement Act PPA (2007) defined open competitive bidding as a process by which a procuring entity carried public procurement by offering to every interested bidder, concurrent equal information and opportunity to offer the goods or works needed effective competition implies non-impeding participation to procurement. It means choice and advertisement of technical, professional, or financial conditions proportionate to the subject of the contract should not be impeded (Jacob, 2010). It also means selection of appropriate procurement procedure, preparation of the technical specification, and enabling

larger participation of potential competent bidders (Ojo & Gbadebo, 2014). A competitive process provides the procuring entity the best opportunity to procure the goods or services with value for money. There may however, be valid exceptions to the principle of competition in exceptional cases; this depends on the nature of the requirement. However even in such exceptional cases, the principle of transparency requires clear and open definition of the circumstances where exception is appropriate (Chinedum, 2011).

Another principle that takes the center place of public procurement is the efficiency principles which have to do with full employment of resources and full production of goods, contracts, works and services. The principle infers that the public procurement process must be straightforward and expeditious, and that it should produce positive results without stretched delays. Efficiency also infers practicality, especially in terms of compatibility with the administrative resources and professional capabilities of the purchasing entity and its procurement personnel. It also implies timeliness of the process, i.e., that delivery of material when needed: not much earlier or much later (Chinedum, 2011). Public procurement should also be carried out in equitable manner that reflect fairness. Public procurement reflecting equity is concern with fairness or economic justice or equitable treatment to all participants. Good public procurement is impartial, consistent, and therefore reliable (Adeyeye, 2011). It offers all interested contractors, suppliers and consultants a level playing field on which to compete and thereby, directly expands the purchaser's options and opportunities. Suppliers should be treated fairly and without unfair discrimination, including protection of commercial confidentiality where required. Public bodies should not impose unnecessary burdens or constraints on suppliers or potential suppliers (Ocheni & Nwankwo (2012).

OECD (2007) posited that enhancing professionalism in public procurement requires not only management procedures but also a clear set of values and ethical standards clarifying how to achieve this objective. Professionalism is a discipline whereby educated, experience and responsible procurement officers make informed decisions regarding purchased operation.(Asare & Bentum, 2009) The role of procurement professionals is critical economic development. It is in this recognition of this fact that procurement boards objectives; include the professional development, promotion and support for individuals engaged in public procurement and ensure adherence by the trained to ethical standards.

Concept of Accountability

The concept of accountability involves the proper documentation of all the activities that take place in the procurement process and the responsibility to demonstrate that acquisition, works, services has been executed in accordance with the articulated rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans (Adegite, 2010). It means doing things transparently in line with due process and the provision of feedback. It shows the extent to which a person can be answerable to whoever has invested some amount of trust, faith and resources on them (Onuorah & Appah, 2007). Public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate (Johnson, 2004) This mechanism allows the openness of the process and brings defaulters to book

Okafor and Modebe (2005) opine that when activities are recorded accurately in the various stages of the procurement procedure accountability become feasible, and enable appropriate audit trail of procurement decisions for controls, and serves as the official records in cases of administrative or judicial challenges and provide the avenue for citizens to monitor the

use of public fund and the ascertainment of the procurement cost. Accountability is very important in determining the rationale behind all procurement decisions. Accountability guarantees accurate written records (including computer records) which are essential in demonstrating that proper ethical standards have been observed. Hence, appropriate records should be maintained throughout the procurement process. These records should provide an audit trail of the reasons for making a particular procurement decision. The type and detail of information that is recorded should be specified in local procedural guidelines and will depend on the complexity or sensitivity of the particular purchasing issue Nadi (2009)

Empirical literature review

Ogunsanmi (2013) examines the effect of procurement related factors on construction project performance in Nigeria. The study revealed that procurement selection criteria, tendering methods and variation orders have impact on project performance.

Ojo and Gbadabo (2014) study the assessment of non-compliance with procurement proceedings in procurement of works in Nigeria, using the mean score ranking they were able to establish areas/stage and reasons for non-compliance. Significant bid open/evaluation and reporting, procurement procedure, and political party or authority influence of decisions are significant. Correlation analysis institute the strength and direction of positive linear relationship between the variables/perception of public and private sector respondents, and analysis of variance indicated there is statistical significant differences areas/stage and reasons among variables and compared groups respectively.

Unaam and Mark (2015) examine the effect of ethics and integrity on good public procurement system in Nigeria. Data were sourced through a well-structured questionnaire administered to eighty two (82) officers of the Bureau for public procurement in Abuja, Nigeria. The data generated were analysed with the Pearson Product Moment Coefficient of Correlation. The study revealed the existence of ethics, accountability, and transparency in public procurement system in Nigeria and recommends that fairness and impartiality should be enshrined in the public procurement in Nigeria; there should be proper re-orientation of public procurement officers on the need for consistency and transparency in procurement procedure; and regulatory authorities should ensure that legislative obligations and policies on public procurement are fully enforced

Nadi (2009) investigate the public procurement process in place in Nigeria with a view to establish if there are any forms of corruption in Nigeria public procurement process. The study revealed that there is procurement law in place but the implementation remains a problem in the public sector. It was noted that impairment of judicial systems, police and investigative institutions are particularly destructive in this respect bringing about frequent failures to sanction and arrest offenders.

Nwafor (2013) look at the impact of the Freedom of information Act (FOIA) enacted in 2011 on public procurement in Nigeria in terms of accountability and participation. They study employs the principal-agent methodology and concludes that the agency problems inherent in public procurement and some of the attendant consequences such as government failures and market failures can be addressed with the enforcement of the Act and the corrective measures include (but not limited to) providing access to information, choice, fair, market price, and the ability to enforce contracts; as well as electronic reporting, protection of whistle blowers, oversight functions, private public partnership, citizens report card, and efficient participation of the media and civil society organizations

Muhammad, Adamu, and Ladi (2015) carried out an appraisal of construction project procurement policies in Nigeria; they opine that the success of performance of public sector projects in Nigeria is tied to the impact of procurement strategy or policy used in providing the building. A questionnaire survey were used to source data from different respondents and the study revealed that procurement policies significantly influence the success of construction projects since they are designed to provide solutions to specific project needs or conditions. They analysed the Nigerian construction industry with particular emphasis on public sector procurement. The study further revealed that literature reviews criticized public sector procurement in Nigeria of been inefficient for effective project delivery. Analysing a significant number of the questionnaire, respondents believe that performance of projects could be improved using alternative or hybrid procurement strategies

In Ghana Frempong, Bempah, Amoako, and Osei-Tutu (2013) carried out an assessment of the impact of the public procurement act 663 (2003) of the republic of Ghana, data were collected from seventy (70) respondents which consist of the staff and managers of the procurement department, store, offices, senior staff, head of department and personnel who include the lower Manya Krobo district assembly procurement board. The population was downside to fifty (50) using the the purposive sampling technique. The study found that the benefits derived from using the Public Procurement Act, 2003 (Act 663) include the assurance of quality goods, timely delivery of goods, right delivery of right quantities, transparency, reduced corruption, value for money, right price is given and right place of delivery is assured, uniformity in performing procurement activities, economic and efficient use of state resources and harmonize public procurement processes in the district assemblies and also greater efficiency. The difficulties associated with public procurement were also enumerated to include difficulties in applying and implementing the Act, lack of usage flexibility, lack of authority to dispose public assets, the lack of independent procurement auditing function, no central body with technical expertise and also threshold are too small for entities like a district assembly in case of emergency situation. The study recommended that the act should be amended to include provisions for electronic procurement as they stated that this will improve transparency, accountability, and compliance within public procurement systems

Another Ghana study conducted by Ameyaw and Mensah (2013) assess the perceptions of procurement professionals; particularly the practicing quantity surveyors on the existence of corruption in the procurement process and also establish the stages in the procurement process fraught with corrupt practices. A survey research design was employed and purposive sampling technique adopted. Descriptive statistics, relative importance index and one sample t-test were adopted in analysing the data. This research results confirmed the perception that corruption exists in public procurement in Ghana. It also revealed that the public procurement law is contributing immensely in curbing corruption. The study further revealed that corruption is more prevalent at the tender evaluation stage of the procurement process.

Finally in Kenya, Gikonyo (2014) examine the factors affecting implementation of public procurement act in SACCO societies in Kenya. A descriptive research design was used for the study. Data were sourced from procurement officers and general managers working with SACCOS societies which have FOSA, using a stratified random sampling technique a sample of 20% which makes a simple size of 86 respondents were used for the analyses. Quantitative data collected was analysed by the use of descriptive statistics using SPSS and presented through percentages, means, standard deviations and frequencies. The findings revealed that 55% of the respondent believes that the impact of the regulator on SACCO is high, .The findings reveals that

on the issue of the SACCO culture favor's good procurement procedures, 53% of the respondent strongly agree. It was therefore recommended, that Procurement process should uphold integrity and ensure that there are no malpractices and there is informed decision-making, which requires public bodies to base decisions on accurate information and ensure that requirements are being met

Methodology

To provide answers to the research questions and validate the stated hypotheses raised in the introduction section, the study employed the survey research design as the main research instrument through the administration of questionnaires. The questionnaire used by Kotoka (2012) in his thesis is adapted and modified for this study. The reason for the adaptation is to ensure reliability and validity. The questionnaires are administered to 120 respondents which cut across the identified stakeholders, (i.e. procurement officers in federal parastatals, Ministry, Department and Agencies (MDA), contractors, Professionals-Quantity surveyor, architects, engineers, Lawyers, Accountants, and the general public). The outcome of the questionnaires administered and retrieved are sorted and coded in order for it to be subjected to regression analysis using Eview8 and the results from the test will be used to validate or invalidate the entire hypothesis stated. The findings will be discussed and conclusions will be drawn.

Model Specification

To measure the significant relationship between the dependent variable (government accountability) and the various independence variables (professionalism, transparency, competition and efficiency, value for money) the following model was stated in both functional and econometric form.

Functional Form

$$Gvtacc = F(\text{Prof, Tran, Com, Efvm})$$

Econometrics Form

$$Gvtacc = \alpha_0 + \alpha_1 \text{Prof} + \alpha_2 \text{Tran} + \alpha_3 \text{Com} + \alpha_4 \text{Efvm} + U$$

Where:

Gvtacc= Government accountability

Tran= Transparency

Prof= professionalism

Com= Competition

Efvm= Efficiency, value for money

α_0 = Regression constant

$\alpha_1 - \alpha_3$ = Regression Coefficient

U= error term

Data Presentation, Analysis and Interpretation

Using both mathematical and statistical techniques this section present an analysis of the questionnaire administered and retrieved from the respondents, from which our recommendation and conclusion are drawn from. A total of eighty (80) questionnaire were administered to respondents which consist of all the identified stakeholders out of which fifty seven (57) were retrieved and used for the analysis thus

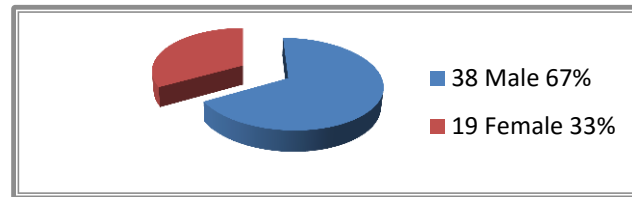
Response Rates

Detail	Number	Percentage
Copies sent out	80	100
Copies retrieved and filed	57	71

Source: Researcher survey, August 2015

From the table, it's ascertained that 57 questionnaires were retrieved out of the 80 sent out to the respondents, which represent 71% of the total respond rate. The responses rate from the respondents as could be established from the table above is sixty one percent which is beyond average.

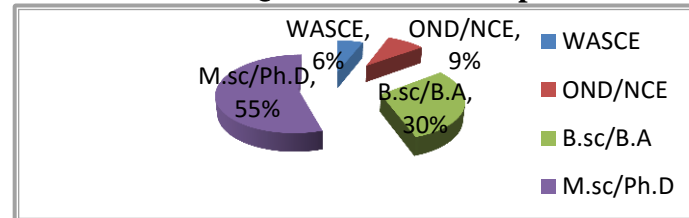
Sex Distribution of the Respondents



Source: Researcher survey, August, 2015

The pie chart represents the sex distribution of the respondents which clearly shows that 38 out of the 57 respondents were male which represent 67% of the responses retrieved while 19 representing 33% were females.

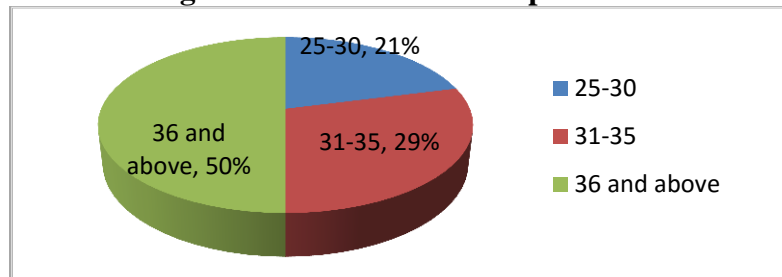
Educational Qualification of Respondents



Source: Researcher survey, August 2015

The chart above separates the educational qualification of the respondents into different categories. It can be observed that 5 respondents which represent 6% of the total respondents were WASCE holders, 4 respondents representing 9% were OND/NCE holders, 17 respondents representing 30% were B.sc/B.A holders, while 31 respondents representing 55% were M.sc/Ph.D. holders.

Age Distribution of the Respondents



Source: Researcher survey, August, 2015

Analysis of the questionnaires retrieved showed that out of the 57 persons who returned their questionnaires, 12 representing 21% were within the age range of 25-30, while 17 representing 29% were within the age range of 31-35, furthermore, 28 of the respondents which constitute 50% were in the range 36-above.

Descriptive statistics

	GVTACC	PROF	TRAN	COM	EFVM
Mean	13.63158	13.50877	20.45614	15.31579	16.52632

Median	14.00000	13.00000	21.00000	14.00000	17.00000
Maximum	19.00000	19.00000	29.00000	22.00000	25.00000
Minimum	8.000000	8.000000	13.00000	11.00000	7.000000
Std. Dev.	2.937635	2.803842	3.311615	3.030546	4.500418
Skewness	-0.102347	-0.065762	-0.079277	0.677676	-0.506215
Kurtosis	2.162461	2.192517	2.818871	2.411100	2.531810
Jarque-Bera	1.765508	1.589651	0.137624	5.186484	2.955015
Probability	0.413642	0.451660	0.933502	0.074777	0.228206
Sum	777.0000	770.0000	1166.000	873.0000	942.0000
Sum Sq. Dev.	483.2632	440.2456	614.1404	514.3158	1134.211
Observations	57	57	57	57	57

The table above presents the descriptive statistics of the total responses from the respondents. A critical look at the table shows that GVTACC has a mean value of (13.63158) and maximum value of (19.0000), the value (2.937635) representing the standard deviation is considerably low which suggest that government accountability among the sample respondents has a significant gathering around the mean. Considering the questions addressing the impact of professionalism in public procurement on government accountability we ascertained a maximum and minimum values of (19.00000) and (8.000000) respectively with a mean value of (13.50877). The standard deviation of (2.803842) shows no substantial deviation from the mean. The TRAN responses revealed maximum and minimum values of (20.45614) and (13.00000) respectively with a standard deviation (3.311615) revealing that there is a slight dispersion from the mean value of (20.45614). The responses from the questions addressing the impact of Competition and Efficiency, value for money in public procurement on the accountability of government in Nigeria revealed a mean value of (15.31579) and (16.52632), maximum and minimum values of (22.00000), (17.00000) and (11.00000) (7.000000) respectively. The standard deviation of (3.030546) and (4.500418) exhibited considerable clustering around the mean. The jarque Bera statistics is relatively fair throughout the variables which indicate that the data satisfy normality as well the absence of outliers in the series.

Covariance Analysis: Spearman rank-order

Date: 08/28/15 Time: 20:23

Sample: 1 57

Included observations: 57

Covariance Correlation	GVTACC	PROF	TRAN	COM	EFVM
GVTACC	267.6316 1.000000				
PROF	190.2719 0.713113	266.0088 1.000000			
TRAN	42.50000	46.72807	267.9298		

	0.158712	0.175033	1.000000		
COM	56.13596	79.43860	166.6360	265.7719	
	0.210483	0.298765	0.624459	1.000000	
EFVM	69.26316	63.78947	37.65351	89.60965	267.4035
	0.258911	0.239176	0.140673	0.336137	1.000000

The above table presents the spearman rank-order result for the variables. It can be deduced from the result that positive relationship exists among all the variables. However the degree of correlation varies among the variables. The result in the above table showed a correlation coefficient of 0.7133113 between professionalism and government accountability, which indicate a very strong correlation. This suggests that professionalism in the public procurement process significantly promotes good government accountability in Nigeria. The correlation coefficient between transparency and government accountability stands at 0.158712 which indicate a weak relationship between the two variables. Other variables such as competition and efficiency, value for money also have weak relationship with government accountability because of the correlation coefficient which is standing at 0.210483 and 0.258911 respectively

Dependent Variable: GVTACC

Method: Least Squares

Date: 08/28/15 Time: 20:24

Sample: 1 57

Included observations: 57

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.415946	2.171265	1.112690	0.2710
PROF	0.746063	0.108588	6.870570	0.0000
TRAN	0.053289	0.111170	0.479347	0.6337
COM	-0.057838	0.137221	-0.421492	0.6751
EFVM	0.056454	0.069286	0.814795	0.4189
R-squared	0.518367	Mean dependent var	13.63158	
Adjusted R-squared	0.481318	S.D. dependent var	2.937635	
S.E. of regression	2.115672	Akaike info criterion	4.420253	
Sum squared resid	232.7556	Schwarz criterion	4.599468	
Log likelihood	-120.9772	Hannan-Quinn criter.	4.489902	
F-statistic	13.99150	Durbin-Watson stat	2.151857	
Prob(F-statistic)	0.000000			

$$\text{GVTACC} = 2.4159458702 + 0.746063083435 * \text{PROF} + 0.0532887917914 * \text{TRAN} - 0.0578375066737 * \text{COM} + 0.0564542709669 * \text{EFVM}$$

The above table present the last square output of the responses retrieved from the respondents using Eview8. From the table it can be established that the explanatory power of the regression

results as indicated by the coefficient of determination R-square and the adjusted R-square values of 0.518367 and 0.481318 respectively shows that about 51% of the systematic variation in the dependent variables of government accountability is explained by the explanatory variables of professionalism, transparency, competition and efficiency, value for money. The F-statistics of 13.99150 and the associated probability value of 0.000000 shows that a significant linear relationship between the dependent and the independents variables. The Durbin Watson statistics of 2.151857 signifies the absence of auto correlation in the regression variables. On the basis of the performance of the individual variables, it was observed that only one variable appear to be statistically significant while other variables are found to be insignificant.

More specifically, the variable of professionalism was found to be statistically significant and positive because of the reported t- value of 6.870570 and coefficient of 0.746063. The implication of this is that professionalism in the public procurement process has the likelihood of impacting government accountability. That means a professional procurement officer is likely to enhance the level of government accountability in Nigeria. It can also be deduce that with more professionals in the procurement process, the level of government accountability will increase. The variable of transparency was found to be positive and statistically insignificant because of the reported t-value of 0.479347 and coefficient of 0.053289. The implication of this is that though transparency will have positive effect on government accountability and increase the level of government accountability but it's not statically significant in the determination of the level of government accountability in Nigeria. Competition was found to be negative and statistically insignificant as showed by the t-value of -0.421492 and coefficient of -0.057838. This means that competition in the public procurement process is likely going to impact negatively on the level of government accountability. The variable of efficiency, value for money was found to be positive but statistically insignificant because of the reported t-value of 0.814795 and coefficient of -0.057838. This means that efficiency; value for money will impact positively and increase the level of government accountability in Nigeria.

Summary of findings, conclusion and recommendation

Summary of findings

Flowing from the results, the following summary of finding is provided

- Professionalism in the public procurement process has the likelihood to influence government accountability
- Transparency in the public procurement process has positive relationship with government accountability but statistically insignificant
- Competition in the public procurement process has the likelihood of impacting negatively on government accountability
- Efficiency, value for money in the public procurement process has the likelihood of impacting positively on government accountability

Conclusion

The study examines the impact of public procurement act on government accountability in Nigeria. The study reveals that professionalism in the public procurement process has the likelihood of influencing government accountability; transparency in the public procurement process has positive relationship with government accountability but statistically insignificant; Competition in the public procurement process has the likelihood of impacting negatively on government accountability and Efficiency, value for money in the public procurement process has the likelihood of impacting positively on government accountability.

Recommendations

In line with the findings, we advance the following recommendations

- Procurement officers in federal parastatals, Ministry, Department and Agencies (MDA) should be hired on the basis of competency and professionalism and not on the basis of nepotism and favoritism as this will enhance and increase the level of government accountability in Nigeria
- Transparency should be encourage in the various stages of the public procurement process starting from invitation to bid, bid security, submission of bids, rejection of bids, to bid opening and awarding of contracts as this will also impact on the level of government accountability in Nigeria
- Competition is another variable that should be monitored closely in the public procurement to ensure that it is fair and transparent. The different contractors should be given free level playing ground and the best should be given or awarded contracts
- Contract should be carried out in such a way that will guarantee efficiency, value for money. Projects should be completed as scheduled and within stipulated cost as this will help to boost the public image on the level of government accountability in Nigeria

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