Impact of the Nigerian 2007 Public Procurement Act on Organizations: Enhancing Transparency and Accountability

Emenike, Nnebuife`[1], Ozurumba Benedict Anayochukwu[2], Ubani C. Emmanuel[3], Ubah, Chijindu Promise[4]

[1,2,3]Centre of Excellence in Sustainable Procurement, Environmental and Social Standards, Federal University of Technology, Owerri

[4]Department of Financial Management Technology, Federal University of Technology, Owerri

ABSTRACT

The study investigated the Impact of the Nigeria 2007 Public Procurement Act on Organizations with emphasis on Transparency and Accountability in Nigerian procurement processes, focusing on public sector organizations, specifically Ministries, Departments, and Agencies (MDAs). Data were collected from 306 respondents through multiple-choice and 5-point Likert scale questions, providing a comprehensive dataset for analysis. The statistical tools used include mean score, graphical chart, percentage frequency distribution, and t-test, which facilitated a thorough examination of the data. The findings reveal that bribery is the most common form of corruption, reported by 43.8% of respondents, followed by embezzlement (25.5%), nepotism (17.0%), and kickbacks (13.7%). The primary factors contributing to corruption are inadequate oversight (36.6%), low salaries (25.5%), high competition for contracts (22.2%), and lack of accountability (15.7%). Mean scores results highlight significant concerns, with corruption's influence on transparency and accountability scoring highest at 3.73. Political interference follows closely with a score of 3.62, underscoring its detrimental impact on procurement processes. The effectiveness of anti-corruption laws is perceived as moderate to low, with a mean score of 2.72, indicating a need for stronger enforcement mechanisms. The t-test results further reinforce these findings, showing significant p-values less than 0.05 across key hypotheses. Accordingly, corruption's influence on transparency and accountability yielded a t-value of 65.025 (p < 0.001), while the enforcement of anti-corruption laws also showed significant impact with a t-value of 51.147 (p < 0.001). The study concludes that corruption significantly undermines transparency and accountability in Nigerian procurement processes. The findings highlight the need for comprehensive reforms to enhance procurement integrity and effectiveness, addressing the identified weaknesses in oversight, transparency, and enforcement mechanisms. Recommendations are made to improve the robustness of internal controls, enforce anti-corruption laws more effectively, and reduce political interference to foster a more transparent and accountable procurement system.

Keywords: Public Procurement, Transparency, Accountability, Corruption, Governance Reform, Nigeria

INTRODUCTION

Public procurement plays a critical role in governance and economic development, especially in developing countries like Nigeria, where public procurement represents a significant portion of government expenditure. It is a vital mechanism for addressing societal inequalities, fostering infrastructural growth, and ensuring public service delivery. However, before 2007, Nigeria's procurement system faced major challenges such as inefficiency, corruption, and the absence of a cohesive legal framework. The lack of a standardized process for procurement, coupled with widespread corruption, led to the misallocation of public resources, delayed infrastructure projects, and suboptimal service delivery (Iroha, et al, 2024).

Historically, Nigeria's public procurement processes were opaque, leading to a lack of accountability. Public contracts were often awarded through non-competitive, discretionary processes, favoring individuals with political connections over qualified bidders. This resulted in inflated contract prices, abandoned projects, and

poor-quality infrastructure. The absence of regulatory oversight further exacerbated these issues, making the procurement system prone to abuse (Afolabi, et al, 2022). The inefficiencies and corruption within the procurement system were not only costly to the Nigerian government but also contributed to widespread disillusionment among the population regarding the integrity of public institutions.

The enactment of the Public Procurement Act (PPA) in 2007 marked a pivotal shift in Nigeria's procurement practices. The Act was introduced to address the inherent flaws in the procurement system by establishing a standardized framework for transparency, accountability, and competitiveness. Central to the PPA's implementation was the establishment of the Bureau of Public Procurement (BPP), an independent regulatory body tasked with enforcing the provisions of the Act. The PPA mandates that procurement processes be open, transparent, and competitive, with clear rules for procurement thresholds, tendering, and award procedures (Federal Republic of Nigeria, 2007). The introduction of these reforms aimed to eliminate corruption, improve competition, and ensure the proper use of public funds in line with best practices.

Despite its noble objectives, the implementation of the PPA has faced substantial challenges. Corruption continues to pervade the procurement system, manifesting in forms such as bribery, embezzlement, and nepotism. Political interference remains a major issue, with public contracts often awarded to politically connected individuals rather than those who are most qualified to deliver the work. These practices undermine the integrity of the procurement system and thwart the goals of the PPA (Igwe, et al, 2021). Furthermore, the failure to fully embrace modern technological solutions, such as e-procurement, has hindered the Act's potential to improve efficiency and transparency. E-procurement systems, which have proven effective in other jurisdictions, offer significant benefits by reducing human discretion, increasing access to procurement data, and creating digital audit trails (Baduge et al., 2022). However, slow adoption in Nigeria has stymied progress in achieving these goals.

The issue of transparency remains a critical challenge, despite the provisions in the PPA for greater openness in procurement activities. While the Act mandates that procurement information be publicly available, access to these data remains limited due to insufficient systems for information dissemination. The lack of a comprehensive e-procurement platform that integrates all government procurement activities further restricts the ability of the public, civil society organizations, and other stakeholders to scrutinize procurement decisions (Azambuja, et al, 2014). Inadequate transparency exacerbates the challenges of political interference and corruption, as it becomes difficult to track procurement spending and ensure that public funds are used efficiently.

Moreover, whistleblower protections, which are essential for encouraging the reporting of corrupt activities, remain underdeveloped in Nigeria. Without adequate safeguards against retaliation, individuals are often reluctant to expose procurement malpractices, leaving corruption largely unchallenged. Addressing these issues requires not only stronger enforcement of the PPA but also the establishment of effective mechanisms to support transparency and protect those who report malfeasance (Ifejika, 2020).

In light of these challenges, it is clear that the successful implementation of the PPA hinges on overcoming the barriers of corruption, political interference, and the lack of modern technological infrastructure. The integration of e-procurement systems, the establishment of stronger enforcement mechanisms, and the enhancement of transparency through accessible procurement data are essential steps toward achieving the PPA's objectives. These reforms are not only vital for improving procurement governance in Nigeria but also for rebuilding public trust in government institutions and ensuring that public resources are used for the benefit of all citizens (Ingram, 2023).

This research seeks to examine the impact of the Public Procurement Act of 2007 on the transparency and accountability of Nigeria's public procurement system. By focusing on the implementation challenges and opportunities, the study aims to provide insights into how the PPA has influenced the governance of public procurement in the country. The study also explores the role of modern technologies, such as e-procurement, in addressing the gaps in transparency and efficiency within the procurement process. Through a rigorous analysis of the Nigerian procurement system, this study seeks to offer recommendations for strengthening the PPA's implementation and addressing the systemic challenges that continue to hinder its success.

LITERATURE REVIEW

Conceptual Framework

The issue of procurement governance has become an area of significant concern for both academics and policymakers, particularly in developing countries like Nigeria, where public procurement accounts for a substantial portion of government spending. As part of efforts to reform governance in the public sector, procurement systems have become crucial in ensuring the efficient allocation and use of public resources. In this context, transparency, accountability, and corruption emerge as the central factors influencing the effectiveness of procurement systems.

Transparency in procurement refers to the accessibility and clarity of information related to procurement processes, decisions, and outcomes. Transparency ensures that procurement activities are conducted openly and can be audited or scrutinized by interested parties, which can help deter corrupt practices. This is particularly critical in public procurement, where the involvement of large sums of taxpayers' money increases the potential for abuse (Shwarka, 2019). Public procurement reforms like the Nigerian Public Procurement Act (PPA) of 2007 were designed with transparency as a cornerstone, mandating the publication of procurement plans, contract awards, and tendering processes (Augustine, 2024).

Accountability, on the other hand, refers to the obligation of public officials to answer for the outcomes of their actions and decisions. In the procurement process, this involves the need for procurement officers and agencies to justify their decisions, such as contract awards, and to be held responsible for any failures or irregularities. Accountability ensures that decision-makers are answerable to the public, minimizing the risk of mismanagement and corruption (Aleksovska, 2021).

Corruption, however, remains one of the most significant challenges to good governance in public procurement. In the context of procurement, corruption typically manifests in the form of bribery, nepotism, embezzlement, and kickbacks. These illicit activities often occur when there is a lack of transparency and accountability, which enables unethical behavior to go unchecked (Vian, 2020). Corruption distorts competition, inflates costs, and leads to the diversion of public funds away from intended projects or programs.

The **conceptual framework** for this study seeks to analyze the interplay between these three variables, transparency, accountability, and corruption, in the context of public procurement in Nigeria. By focusing on how procurement processes can be designed to enhance transparency and accountability, the framework sets out to address the critical role that these factors play in reducing corruption and improving the efficiency of public procurement.

Theoretical Foundations

In order to understand the dynamics of procurement systems, it is essential to ground the analysis in relevant theoretical perspectives that explain the relationship between transparency, accountability, and corruption in governance. Three key theories help provide this foundation: Institutional Theory, Principal-Agent Theory, and Transparency and Accountability Theory.

Institutional Theory explains how organizational structures, formal regulations, and informal norms shape decision-making processes within procurement systems. According to institutional theory, the behavior of organizations, including government agencies responsible for procurement, is influenced by both formal rules and informal social structures. In the case of Nigeria, the PPA introduced formal rules and regulations intended to establish a standardized procurement process and curb corruption. However, as DiMaggio and Powell (1983) note, institutional change can be slow, and new practices often face resistance from entrenched norms. In the Nigerian context, despite the introduction of the PPA to standardize procurement processes, informal practices persist due to resistance to institutional change. For instance, politically connected contractors continue to benefit from non-competitive bidding, undermining the Act's goals.

Principal-Agent Theory is another useful framework in explaining the dynamics of procurement governance.

This theory examines the relationship between a principal (the government or procurement authority) and an agent (the procurement officers or contractors). The principal delegates authority to the agent to act on their behalf, and the theory emphasizes the challenges related to ensuring that the agent acts in the principal's best interests, particularly when there is a divergence of interests or a lack of oversight. In the case of public procurement, the government (the principal) must ensure that procurement officials (the agents) act transparently and in the public's interest, avoiding corrupt behaviors such as bribery or favoring certain contractors. Jensen and Meckling (1976) explain that the principal-agent problem arises when agents have the incentive to act in ways that benefit themselves rather than the principal. In public procurement, this theory underscores the need for effective monitoring, transparency, and incentives for agents to act ethically and in accordance with the law. This theory explains how weak oversight mechanisms exacerbate the principal-agent problem in procurement. Agents (procurement officers) often prioritize personal gain due to inadequate monitoring and accountability structures. For example, instances of bribery and favoritism in MDAs indicate a failure to align the agents' actions with organizational objectives. Strengthening oversight and introducing performance-based incentives are recommended.

Finally, **Transparency and Accountability Theory** emphasizes the role of transparency in reducing corruption and enhancing accountability in governance systems. This theory argues that when public officials are required to be transparent in their decisions and actions, it becomes harder for them to engage in corrupt behavior without being detected. Heimstädt and Dobusch, (2020) highlights that transparency allows the public and other stakeholders to hold government officials accountable for their actions, thereby fostering trust in the system and deterring corruption. In procurement, transparency can be promoted through open tendering processes, the publication of contract details, and regular audits of procurement activities. However, limited accessibility to procurement data in Nigeria, despite PPA mandates, hampers this. Developing public-access digital platforms and engaging civil society organizations can bridge this gap and foster accountability.

Together, these three theories provide a robust framework for understanding the challenges and dynamics within public procurement systems. They suggest that addressing corruption requires both formal institutional reforms and changes in the behaviors and incentives of procurement actors, as well as a transparent system that fosters accountability at all levels.

Empirical Insights

The global and local studies on public procurement reforms offer valuable insights into the impact of the Public Procurement Act (PPA) and similar reforms in other countries. Empirical findings on the effects of procurement reforms indicate that while legal and institutional frameworks, like the PPA, have the potential to improve transparency and accountability, several factors continue to challenge their successful implementation.

Studies from various countries, including Ghana, Kenya, and South Africa, have shown that public procurement reforms can result in significant improvements in transparency and reduced corruption. In Kenya, for example, the establishment of the Public Procurement Oversight Authority (PPOA) has been linked to a reduction in procurement-related corruption, as the Authority ensures compliance with procurement regulations and investigates complaints. Similarly, the implementation of an e-procurement system in South Africa has facilitated greater competition, reduced the opportunities for bribery, and enhanced transparency in the procurement process (Akinsulire et al., 2024). These international examples demonstrate that reforming procurement systems through the establishment of independent regulatory bodies, competitive bidding processes, and the use of digital tools can improve procurement governance.

In Nigeria, however, while the Public Procurement Act of 2007 sought to address these issues, empirical studies have shown mixed results. A study by Jibrin, et al., (2020) highlights the persistent problem of political interference in procurement decisions, which often undermines the effectiveness of reforms. Despite the legal framework established by the PPA, public procurement in Nigeria is still characterized by favoritism and the awarding of contracts to politically connected individuals. Additionally, while the PPA mandates the publication of procurement data, a study by Williams-Elegbe, (2018) found that procurement information is often not readily accessible, reducing the public's ability to hold procurement officials accountable. This lack of transparency limits the impact of the PPA in curbing corruption.

Furthermore, empirical studies indicate that the slow adoption of e-procurement systems in Nigeria has been a significant barrier to improving procurement practices. Moshood et al. (2020) found that although the Nigerian government has made efforts to implement e-procurement platforms, the uptake has been sluggish due to inadequate infrastructure, lack of technical skills, and resistance from procurement officials. The potential of e-procurement to streamline processes, reduce human discretion, and improve transparency is yet to be fully realized in Nigeria (Akaba, 2019).

Nevertheless, some local studies have identified positive trends. Aduwi et al. (2020) conducted an analysis of procurement reforms in Nigeria and found that there were some improvements in the efficiency of procurement processes and reductions in the time taken for contract awards. However, these improvements were not uniform across all sectors, and the persistence of corruption in certain regions indicates the need for continued efforts to enhance the effectiveness of procurement reforms.

The empirical insights from both global and local studies demonstrate that while procurement reforms like the PPA have the potential to enhance transparency and accountability, several factors, such as political interference, slow adoption of digital technologies, and lack of full implementation of transparency measures, continue to pose significant challenges.

Research Gap

While significant research has been conducted on procurement reforms globally, there remains a limited understanding of the long-term impact of the Public Procurement Act (PPA) in Nigeria, particularly with regard to its ability to foster sustained improvements in transparency and accountability. Existing studies focus largely on the immediate effects of procurement reforms but do not comprehensively examine their long-term outcomes. Specifically, there is a lack of research into how the PPA has influenced procurement outcomes in Nigeria over time and how factors such as political interference, institutional capacity, and technological adoption have shaped the effectiveness of the Act.

Another significant gap in the literature is the lack of empirical studies focusing on the full adoption and impact of e-procurement systems in Nigeria. Existing studies highlighted the importance of technology in reducing corruption and improving procurement efficiency, the actual implementation and outcomes of e-procurement in Nigeria remain underexplored. This research aims to fill these gaps by investigating the long-term effects of the PPA, particularly its impact on corruption, transparency, and accountability in procurement, and evaluating the role of technological innovations in enhancing procurement governance.

METHODOLOGY

Research methodologies serve as the foundation of any scientific investigation, guiding the collection, analysis, and interpretation of data to answer research questions effectively. This study adopted a structured methodological approach to evaluate the impact of the Public Procurement Act (PPA) of 2007 on transparency and accountability within Nigeria's public procurement system. The methodology involved a comprehensive survey design targeting Ministries, Departments, and Agencies (MDAs), with the aim of collecting robust, representative data for rigorous statistical analysis.

Research Design

This study employed a **survey research design**, a method widely used in social sciences for gathering information from a predefined group of respondents. The survey method was chosen for its ability to collect data directly from individuals who are actively engaged in public procurement processes within MDAs. Given the focus on understanding how the implementation of the PPA has influenced transparency and accountability, the survey approach allowed the study to capture subjective perceptions and objective insights from procurement officials, administrators, and other stakeholders.

The study's research design was structured to explore the relationship between various factors, including transparency, accountability, and corruption, as they relate to the PPA's implementation. By targeting MDAs, the research aimed to evaluate the real-world application of the Act's provisions within public institutions.

Ministries, Departments, and Agencies were selected because they are central to public procurement activities in Nigeria, handling significant budgets and projects that directly impact national development. Their involvement in procurement processes made them ideal for assessing the PPA's effectiveness.

The survey instrument, comprising both structured and semi-structured questions, was designed to capture data on respondents' experiences, opinions, and observations regarding procurement governance. Questions were developed based on the study's objectives, with a focus on transparency, accountability, and corruption as key variables. To ensure a comprehensive understanding, the survey included multiple-choice questions and Likert scale items, providing both qualitative and quantitative data for analysis.

Sampling and Data Collection

The study utilized a stratified random sampling method, a technique that ensures representativeness across diverse subgroups within the population. This method was particularly suitable given the heterogeneity of MDAs in Nigeria, which vary significantly in size, scope, and function. Stratification allowed the researcher to group MDAs based on predefined characteristics such as budget size, procurement activities, and administrative structure, ensuring that the sample was representative of the larger population.

From the stratified groups, a random sample of 306 respondents was selected. This sample size was deemed sufficient to achieve statistical power and reliability in the analysis. Respondents included procurement officers, project managers, administrators, and senior officials responsible for decision-making within their respective MDAs. Their direct involvement in procurement processes ensured that the data collected was both relevant and insightful.

Data collection was conducted using a structured questionnaire distributed to the selected respondents. The questionnaire was divided into sections, each addressing specific aspects of the research objectives. The first section collected demographic information, including the respondents' roles, years of experience, and organizational affiliations. Subsequent sections focused on their perceptions and experiences related to transparency, accountability, and corruption within the procurement system. For instance, respondents were asked to rate the effectiveness of the PPA in reducing corruption and enhancing transparency using a 5-point Likert scale, ranging from "strongly agree" to "strongly disagree."

Analytical Tools

To analyze the collected data, the study employed a combination of descriptive and inferential statistical tools. These tools were selected based on their suitability for addressing the research objectives and testing the hypotheses related to transparency, accountability, and corruption. The following analytical tools were used:

1. **Mean Scores**: Mean scores were calculated to summarize respondents' perceptions and experiences regarding key variables. For example, mean scores were used to assess the perceived impact of the PPA on transparency and accountability. These scores provided a simple, yet effective, way to compare responses across different groups within the sample, such as procurement officers versus project managers.

2. **Graphical Charts**: Graphical charts, including bar charts and pie charts, were employed to visualize the distribution of responses and highlight trends in the data. For instance, a pie chart was used to illustrate the proportion of respondents who identified bribery, nepotism, and embezzlement as the most common forms of corruption in procurement processes. Similarly, bar charts were used to compare the mean scores of different variables, such as transparency and accountability, across various MDAs.

3. **Percentage Frequency Distribution**: Percentage frequency distribution was used to present categorical data in a comprehensible format. This tool was particularly useful for summarizing responses to multiple-choice questions, such as the percentage of respondents who agreed or disagreed with specific statements about the PPA's effectiveness. Frequency distributions provided a clear overview of the data, enabling the researcher to identify patterns and outliers.

4. **t-Tests:** Inferential statistics were applied through **t-tests** to evaluate the significance of differences between groups. For example, t-tests were used to compare perceptions of transparency and accountability among MDAs with high budgets versus those with lower budgets. The t-tests also helped test hypotheses related to the relationship between the PPA's implementation and reductions in corruption. A p-value threshold of 0.05 was used to determine statistical significance, ensuring that the results were robust and reliable.

RESULTS

Percentage Distribution of Responses

This is an in-depth examination of the survey respondents' perspectives on key aspects of the 2007 Public Procurement Act and its impact on transparency and accountability within Nigerian procurement processes. By analyzing the frequency and percentage distribution of responses to multiple-choice questions, the section highlights prevailing issues, challenges, and perceptions. The data forms a foundation for understanding the nuances of procurement governance and the broader implications for policy and practice.

Table 4.1: Percentage Distribution of Responses

S/N	Question	Response	Frequency	Percentage (%)
1	Common Form of Corruption	Bribery	134	43.8
		Embezzlement	78	25.5
		Nepotism	52	17
		Kickbacks	42	13.7
2	Influence of Corruption	Inadequate oversight	112	36.6
		Low salaries	78	25.5
		High competition for contracts	68	22.2
		Lack of accountability	48	15.7
3	Knowledge of 2007 Public Procurement Act	Very Knowledgeable	76	24.8
		Moderately Knowledgeable	148	48.4
		Slightly Knowledgeable	58	19
		Not Knowledgeable	24	7.8
4	Reporting of Corruption or Malpractice	Yes	61	19.9
		No	245	80.1
5	Perception of Whistleblower Protection	Adequately Protected	98	32
		Not Protected	127	41.5
		Unsure	81	26.5
6	Effectiveness of Anti-Corruption Laws	Very Effective	24	7.8
		Moderately Effective	98	32
		Slightly Effective	124	40.5
		Not Effective	60	19.6

Source: Author's Computations

Interpretation of Results

The survey responses underscore the significant presence of corruption in procurement processes, with bribery being the most reported form of corruption at 43.8%. This is followed by embezzlement (25.5%), nepotism (17.0%), and kickbacks (13.7%). These findings reflect deep-rooted issues that undermine transparency and accountability in procurement practices.

The factors contributing to corruption are multifaceted, with inadequate oversight cited by 36.6% of respondents as the most influential. Low salaries, reported by 25.5%, highlight the economic pressures that may drive unethical behavior, while 22.2% pointed to high competition for contracts, and 15.7% identified a lack of accountability as a critical driver. These responses indicate structural weaknesses and economic motivations fueling corrupt practices.

Regarding awareness of the 2007 Public Procurement Act, a majority of respondents (48.4%) identified as moderately knowledgeable, suggesting a decent level of familiarity but also a need for improved education and training on the Act's provisions. The gap in knowledge among a notable proportion of respondents (7.8% not knowledgeable) highlights a critical area for targeted interventions.

The reporting of corruption or malpractice remains a significant challenge, with only 19.9% of respondents having reported such cases. This suggests either a lack of confidence in reporting mechanisms or fear of reprisal. This concern is further corroborated by the perceptions of whistleblower protection, where 41.5% of respondents felt inadequately protected. This emphasizes the urgency of strengthening safeguards to encourage whistleblowing and ensure accountability.

The effectiveness of anti-corruption laws received mixed reviews, with only 7.8% viewing them as very effective. A larger proportion (40.5%) rated them as slightly effective, signaling a need for enhanced enforcement and stronger legal frameworks to combat corruption comprehensively.

Summary of Mean Scores on Perceptions of the 2007 Public Procurement Act

Figure 4.1 provides an overview of respondents' perceptions of the 2007 Public Procurement Act (PPA), using a 5-point Likert scale to evaluate six critical themes related to transparency and accountability in procurement processes. The mean scores reflect the effectiveness and challenges associated with these themes in the Nigerian context.
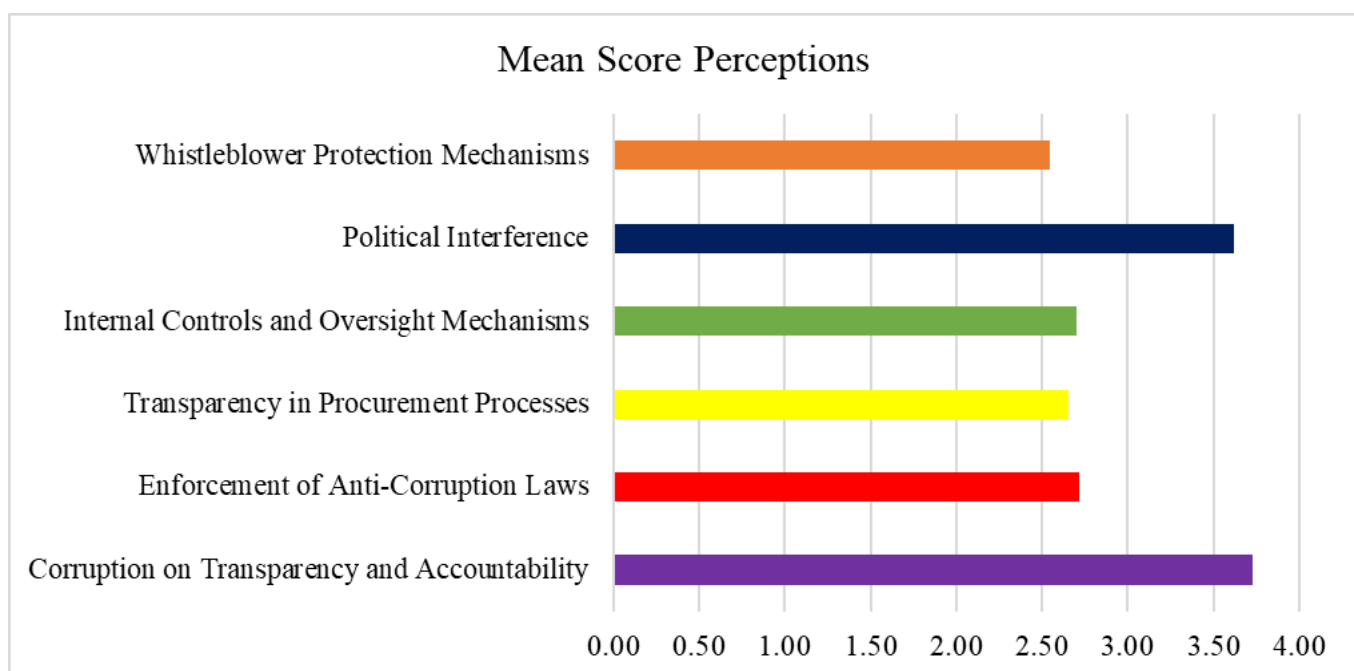

Figure 4.1: Mean Scores of Perceptions on the 2007 Public Procurement Act

Key Findings

1. **Influence of Corruption on Transparency and Accountability (3.73):** With the highest average score, corruption is perceived as the most significant barrier to achieving transparency and accountability in public procurement. This result indicates widespread concerns about the pervasive impact of corrupt practices on procurement integrity, signaling an urgent need for systemic reforms to curb corruption.

2. **Political Interference (3.62):** Scoring close to the influence of corruption, political interference is recognized as a major issue in procurement governance. The score highlights the strong perception that political interests often undermine the fairness and impartiality of procurement decisions, compromising public trust in the system.

3. **Enforcement of Anti-Corruption Laws (2.72):** The lower score for this theme reflects dissatisfaction with the enforcement of anti-corruption laws. Respondents perceive these laws as inadequately implemented, underscoring the need for stronger regulatory enforcement and penalties to address procurement malpractices effectively.

4. **Internal Controls and Oversight Mechanisms (2.70):** Internal controls and oversight mechanisms are also rated poorly, suggesting that current measures are insufficient to detect or prevent irregularities in procurement processes. The score highlights the need to strengthen these mechanisms to enhance accountability and compliance with procurement regulations.

5. **Transparency in Procurement Processes (2.66):** The below-average score on transparency indicates significant concerns about the openness and accessibility of procurement processes. Respondents point to challenges in information dissemination, public access to procurement data, and engagement of stakeholders, which collectively hinder transparency.

6. **Whistleblower Protection Mechanisms (2.55):** This theme receives the lowest score among the six, reflecting critical issues with protecting individuals who report corruption or misconduct. The lack of adequate whistleblower protections discourages reporting and perpetuates a culture of silence, thereby enabling continued malpractices within the procurement system.

One-Sample T-Test Analysis

The one-sample t-test was conducted to assess the significance of mean scores for six key themes related to transparency and accountability in Nigerian procurement processes. The themes tested include Corruption on Transparency and Accountability (CTA), Enforcement of Anti-Corruption Laws (EACL), Transparency in Procurement Processes (TPP), Internal Controls and Oversight Mechanisms (ICOM), Political Interference (PI), and Whistleblower Protection Mechanisms (WPM). The test results, detailed in Table 4.8, indicate significant findings for all themes, highlighting their critical impact on procurement governance under the 2007 Public Procurement Act.

Table 4.8: One-Sample T-Test Analysis

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
CTA	65.025	4	.000	3.73200	3.5727	3.8913
EACL	51.147	4	.000	2.71800	2.5705	2.8655
TPP	106.155	4	.000	2.65600	2.5865	2.7255
ICOM	80.594	4	.000	2.70200	2.6089	2.7951

PI	109.147	4	.000	3.62000	3.5279	3.7121
WPM	89.679	4	.000	2.54600	2.4672	2.6248

Source: SPSS Output

Interpretation of T-Test Results

1. **Corruption on Transparency and Accountability (CTA):** The mean score of 3.732 indicates a strong perception that corruption significantly influences transparency and accountability in Nigerian procurement. The high t-value (65.025) and p-value (<0.001) confirm the statistical significance of this perception.

2. **Enforcement of Anti-Corruption Laws (EACL):** With a mean score of 2.718, respondents perceive the enforcement of anti-corruption laws as moderately effective. The t-value (51.147) and p-value (<0.001) suggest that this perception is statistically significant.

3. **Transparency in Procurement Processes (TPP):** The mean score of 2.656 reflects concerns about the transparency of procurement processes. The t-value (106.155) and p-value (<0.001) indicate that this perception is statistically significant.

4. **Internal Controls and Oversight Mechanisms (ICOM):** A mean score of 2.702 suggests that respondents view internal controls and oversight mechanisms as moderately effective. The t-value (80.594) and p-value (<0.001) confirm the statistical significance of this perception.

5. **Political Interference (PI):** The mean score of 3.620 indicates a strong perception that political interference significantly affects transparency and accountability in procurement processes. The t-value (109.147) and p-value (<0.001) support the statistical significance of this perception.

6. **Whistleblower Protection Mechanisms (WPM):** With a mean score of 2.546, respondents perceive whistleblower protection mechanisms as moderately effective. The t-value (89.679) and p-value (<0.001) suggest that this perception is statistically significant.

DISCUSSION OF RESULTS

This study aimed to evaluate factors influencing transparency and accountability within Nigeria's procurement system, particularly under the 2007 Public Procurement Act. The findings underscore significant challenges in the procurement process, especially corruption, weak enforcement of anti-corruption laws, political interference, and insufficient transparency.

Corruption remains the most profound obstacle to transparency and accountability in Nigerian procurement. The study found that bribery, embezzlement, nepotism, and kickbacks are common, with bribery being the most prevalent. These results align with Koeswayo, Handoyo, and Abdul Hasyir (2024), who highlight the deep-rooted nature of corruption in Nigerian procurement. The survey revealed that inadequate oversight, low salaries, and high competition for contracts contribute significantly to corruption. These findings suggest that corruption is not merely a result of individual behavior but is perpetuated by systemic issues requiring a comprehensive strategy to address. The prevalence of corrupt practices, especially among senior management, confirms Shalliams-Elegbe's (2018) observation that corruption often infiltrates higher levels of procurement management, thus affecting the entire process.

In terms of anti-corruption laws, the study found varied perceptions of their effectiveness. Many respondents rated them as slightly effective or ineffective, citing weak enforcement, inadequate legal frameworks, and public apathy as primary reasons. This aligns with concerns raised by Nwosu (2023) about the limited implementation of anti-corruption measures in Nigeria. Despite the existence of anti-corruption laws, political interference and resource constraints hinder their effective application. The study also highlighted the fragmented responsibility for enforcing these laws, with anti-corruption commissions, internal audits, and external auditors all involved,

pointing to the need for a more coordinated approach to ensure the laws' efficacy. Furthermore, the lack of regular updates to these laws further diminishes their relevance and impact, as noted by Page (2021).

The study revealed significant issues related to the transparency of procurement processes. Access to procurement records was found to be limited, with few respondents reporting full access. While official channels like websites and notice boards are used to announce tenders, the reliance on less accessible methods, such as internal memos, points to deficiencies in transparency. The study identifies limited public access to procurement information, complex regulations, and inadequate training as key factors contributing to this lack of transparency. These findings are consistent with Shalliams and Andrew (2021), who suggest that reforms, including digitalization and better regulatory frameworks, are necessary to improve transparency. Modernizing procurement processes can significantly enhance transparency by ensuring that relevant data is easily accessible to all stakeholders.

Internal controls and oversight mechanisms were also identified as critical in maintaining transparency. However, the study found that these mechanisms are perceived as weak. Regular audits, while identified as the most effective internal control measure, are hindered by challenges such as insufficient staffing, inadequate resources, and resistance to change. These challenges underscore the need for capacity building and resource allocation to strengthen internal controls. The findings also suggest that internal audits, often conducted by dedicated departments, need to be complemented by a more collaborative approach involving senior management and external auditors (Ogbomo, et al, 2022).

Political interference was another significant finding. The survey indicated frequent political involvement in procurement decisions, especially in contractor selection, project approval, and budget allocation. This finding aligns with Masoud (2023), who underscores the pervasive role of politicians in shaping procurement outcomes. The study identified personal gain, favoritism, and power dynamics as major drivers of political interference, which undermines fairness and transparency. Strengthening the autonomy of procurement bodies and insulating them from political pressure is essential to addressing this issue (Omagbon, 2016).

Finally, whistleblower protection mechanisms, while essential for fostering transparency, were found to be largely ineffective. Fear of retaliation, lack of anonymity, and insufficient legal support were significant barriers to reporting corruption. These findings mirror those of Ojobo (2023), who emphasizes the importance of legal reforms, increased awareness, and stronger enforcement to protect whistleblowers. The survey's findings suggest that improving whistleblower protection is crucial for ensuring accountability and transparency in procurement processes.

The study highlights insufficient training for procurement staff as a barrier to effective implementation of the PPA. Regular workshops and certifications focusing on compliance, ethical standards, and modern procurement practices are critical to building capacity and fostering professionalism.

A culture of integrity and accountability is crucial for reducing corruption in procurement processes. Leadership in MDAs must exemplify ethical behavior and encourage transparent practices through institutional reforms and periodic evaluations.

Addressing these issues requires a multifaceted approach that includes strengthening anti-corruption laws, improving transparency through better information access, enhancing internal controls, and ensuring better protection for whistleblowers. These reforms are essential to achieving the objectives of the 2007 Public Procurement Act and ensuring a more transparent, accountable, and effective procurement system.

CONCLUSION

This study highlights the significant challenges facing Nigeria's procurement system, particularly issues related to transparency, accountability, and the effectiveness of anti-corruption measures. The findings underscore the pervasive nature of corruption within procurement processes, with bribery, embezzlement, nepotism, and kickbacks being frequently reported. Corruption severely undermines transparency and accountability, creating an environment where unethical behavior thrives unchecked. The study reveals that systemic weaknesses, such

as inadequate oversight, low salaries, and intense competition for contracts, provide fertile ground for corruption, further complicating efforts to improve procurement governance.

The effectiveness of anti-corruption laws is another key concern. Despite the presence of these laws, their enforcement remains weak and inconsistent, largely due to political interference, resource constraints, and insufficient legal frameworks. The study's findings demonstrate that effective enforcement is crucial for promoting transparency and accountability in procurement. Without rigorous implementation and consistent oversight, anti-corruption laws alone are insufficient to combat procurement malpractices.

Transparency in procurement processes is also identified as a critical area for improvement. Limited access to procurement records, complex regulations, and opaque bidding processes hinder public scrutiny and fairness. The findings suggest that improving transparency requires enhancing public access to procurement information and simplifying regulatory frameworks to ensure openness and fairness in procurement activities.

Internal controls and oversight mechanisms, though essential for ensuring accountability, are currently ineffective due to insufficient staffing, inadequate training, and lack of resources. The study highlights that strengthening internal oversight through better resourcing and staff training is necessary to prevent procurement fraud and ensure the integrity of procurement activities.

Political interference continues to significantly affect procurement decisions, especially in contractor selection, project approval, and budget allocation. The study reveals that political motivations, such as personal gain and favoritism, undermine the fairness and integrity of procurement processes. Addressing political interference by strengthening the autonomy of procurement bodies is essential to ensuring impartial and transparent procurement decisions.

The adoption of e-procurement in Nigeria faces several obstacles, including insufficient digital infrastructure, a lack of technical expertise among stakeholders, and resistance to change from entrenched interests. These barriers limit the PPA's potential to enhance transparency and accountability. E-procurement offers significant benefits, such as reducing opportunities for corrupt practices, streamlining procurement processes, and providing real-time data access to stakeholders. Successful implementation in other countries demonstrates its effectiveness in fostering transparency and efficiency.

This study presents a compelling case for comprehensive reforms in Nigeria's procurement system. Addressing the root causes of corruption, strengthening anti-corruption enforcement, improving transparency, and enhancing internal controls are critical steps in improving procurement governance. The findings emphasize the need for multifaceted reforms to tackle these challenges and ensure a more transparent, accountable, and effective procurement system in Nigeria.

RECOMMENDATIONS

1. The Economic and Financial Crimes Commission (EFCC) should establish a specialized task force with dedicated resources and training to focus exclusively on investigating and prosecuting corruption within procurement processes across all public sector organizations.
2. The Bureau of Public Procurement (BPP) should roll out a comprehensive e-procurement system to ensure that all procurement data, including tender notices, contract awards, and performance reports, are accessible online to the public in real-time and updated regularly for transparency.
3. Ministries, Departments, and Agencies (MDAs) should mandate that internal audit departments conduct bi-annual audits and ensure that procurement officers are adequately trained in auditing practices to enhance internal controls and prevent fraud in procurement processes.
4. The National Assembly should pass legislation to establish an independent procurement commission with the authority to oversee and approve procurement decisions, ensuring that procurement activities are free from political interference and external pressures.
5. The Nigerian Government should amend the Whistleblower Protection Act to guarantee legal protection for whistleblowers, ensuring anonymity, job security, and immunity from retaliation, while also implementing a reward system for whistleblowers who contribute valuable information leading to

successful prosecutions.

6. The Federal Government should review and increase the salaries of procurement officers in MDAs to competitive levels and implement ongoing training programs to strengthen accountability, address the systemic factors contributing to corruption, and enhance ethical practices in public procurement.

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