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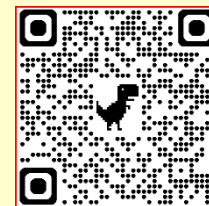
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## PUBLIC PROCUREMENT LAW AND EFFICIENCY OF PUBLIC SERVICE DELIVERY IN NASARAWA STATE, NIGERIA

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### ABSTRACT

*This study examined Public Procurement Law and efficiency of Public Service in Nasarawa State, Nigeria. The study specifically examined the effect of compliance with public procurement law, implementation of public procurement law, professionalism in public procurement processes and accountability in public procurement processes on efficiency of public service in Nasarawa State. The study adopted cross sectional and correlational survey designs. The target population was of the study was 161 public servants drawn from 14 MDAs in Nasarawa State. Census approach was adopted since the population was small and manageable. Self-administered structured questionnaire were used as the major instrument for data collection. Data collected were analysed using descriptive statistics and presented in form of tables, frequencies, simple percentage, means and standard deviations while t statistics in multiple regression was employed to test the study hypotheses at 95% level of. of hypotheses. Findings of the study revealed that compliance with public procurement law, implementation of public procurement law, professionalism in public procurement processes and accountability in public procurement processes on performance of public service in Nasarawa State. The study concludes that public procurement law has significant positive effect on efficiency of public service in Nasarawa State, Nigeria. The study recommends among others that MDAs in Nasarawa State should strengthen enforcement mechanisms and establish dedicated monitoring bodies to ensure that procurement laws are adhered to rigorously at all levels of procurement.*

## 1.0 INTRODUCTION

### 1.1 Background of the Study

The study of public procurement law and its impact on the efficiency of public service delivery has been a subject of scholarly interest for decades. Public procurement refers to the process by which governments acquire goods, works, and services from the private sector, and its legal framework plays a crucial role in ensuring transparency, accountability, and value for money. Arrowsmith (2010) emphasizes that public procurement law is essential in promoting fair competition and preventing corruption, which directly affects service efficiency. She argues that legal frameworks

should balance strict compliance requirements with flexibility to ensure effective service delivery. Similarly, Thai (2009) highlights that procurement efficiency depends on institutional capacity, legal structures, and political will, noting that weak governance leads to inefficiencies and wastage. Further, Schapper *et al* (2006) examine how procurement laws affect service efficiency, arguing that overly rigid regulations can hinder innovation and delay project implementation. Meanwhile, Bovaird (2006) discusses how effective procurement strategies contribute to public service performance by fostering partnerships and market engagement

Public service performance in many nations has faced significant

challenges due to inefficiencies in public procurement processes, including wastage of public funds, poor project execution, and lack of accountability. These challenges have created bottlenecks in delivering critical public services, fostering mistrust among citizens, and undermining the overall development of societies. Recognizing the role of procurement in addressing these inefficiencies, governments worldwide have sought to establish robust legal frameworks to guide public procurement activities (Ogbuagu, 2021). These frameworks aim to ensure transparency, fairness, and efficiency, thereby promoting sustainable public service performance (Organization for Economic Co-operation and Development, 2022).

Developed economies in regions such as America, Europe, and Asia have made significant strides in leveraging procurement laws to drive public service performance. For instance, the United States relies on the Federal Acquisition Regulation (FAR) to streamline procurement activities, ensure compliance, and enhance accountability (Hernandez and Williams, 2022). Similarly, European Union directives on public procurement promote competitiveness, transparency, and equal access (Tatsuo, 2020; Smith and Taylor (2022), while Asian nations like Singapore have implemented rigorous procurement frameworks emphasizing professionalism and efficiency.

Public procurement in Africa, including Nigeria, faces several challenges that hinder efficiency. Scholars have identified key obstacles, including corruption, bureaucratic inefficiencies, weak legal enforcement, inadequate capacity, and political interference as challenges. In response to these challenges, public procurement laws have emerged as a key solution for enhancing procurement efficiency and improving public service delivery. Procurement laws, when implemented effectively, provide a structured approach to managing public funds, ensuring that resources are utilized optimally and in a manner that delivers value for money (Eyaa and Oluka, 2020). Countries such as South Africa and Kenya have adopted procurement laws to address inefficiencies and corruption in public procurement processes. South Africa's Public Finance Management Act and Kenya's Public Procurement and Asset Disposal Act (2015) serve as benchmarks for improving public service delivery through efficient procurement practices (Dlamini, 2020). The Kenya's Act has strengthened transparency and efficiency in service delivery by introducing mandatory e-procurement and public disclosure of contracts. This has improved infrastructure project implementation and reduced corruption-related losses (Wittig, 2007).

In Nigeria, the Public Procurement Act (PPA) of 2007 was introduced at the federal level to curb corruption, promote accountability, and enhance procurement efficiency. While the Act has recorded some successes at the federal level, its adoption and implementation at the state level remain uneven and present unique challenges. The Public Procurement Law serves as a legal framework to guide the activities of public procurement officers, ensuring compliance, effective implementation, professionalism, and accountability. These four dimensions form the pillars upon which procurement efficiency can be achieved. Compliance with procurement laws ensures adherence to stipulated guidelines, minimizing irregularities (Holligan and Carley, 2022). The implementation of these laws provides a framework for timely and cost-effective procurement processes. Professionalism in public procurement emphasizes the need for trained and competent personnel to manage procurement activities, while accountability fosters transparency and reduces the risk of corruption.

Public service performance is intricately linked to public procurement efficiency. Procurement efficiency, which refers to the ability to procure goods, services, and works in a timely, cost-effective, and quality-assured manner, is a critical measure of public service delivery (Hussain and Latif, 2022). Efficient procurement ensures that resources are deployed effectively to meet public needs, contributing to improved performance across Ministries, Departments, and Agencies (MDAs). In Nasarawa State, the introduction of the Public Procurement Law was intended to address long-standing inefficiencies and malpractices in the procurement process, thereby enhancing the performance of public services (Udeh and Obeta, 2019). However, the extent to which the law has achieved these objectives remains unclear. Understanding how compliance, implementation, professionalism, and accountability influence procurement efficiency in Nasarawa State's MDAs is crucial to identifying gaps and formulating actionable solutions. This study explored these dimensions, providing insights into the effectiveness of the Public Procurement Law in enhancing public service performance in the state.

### 1.2 Statement of the Problem

Despite the introduction of the Public Procurement Law in Nasarawa State, public service performance remains plagued by inefficiencies in procurement processes. Persistent issues such as project delays, cost overruns, substandard service delivery, and mismanagement of public funds have hindered the realization of procurement efficiency. These inefficiencies raise questions about the effectiveness of the law in addressing the challenges it was designed to solve. The Public Procurement Law was expected to bring about a significant transformation in procurement processes by ensuring compliance, fostering professionalism, and enhancing accountability. However, several MDAs in Nasarawa State still face challenges in adhering to procurement guidelines, with reports of non-compliance and procedural violations persisting. Furthermore, the implementation of the law has been inconsistent, with inadequate monitoring and enforcement mechanisms limiting its impact. Professionalism in procurement processes also remains a challenge, as many procurement officers lack the requisite training and skills to execute their roles effectively. Additionally, accountability in procurement activities is undermined by weak institutional frameworks, creating opportunities for corruption and mismanagement.

These gaps are the researchers' observation have limited the effectiveness of the Public Procurement Law in enhancing procurement efficiency. Procurement efficiency, which entails timely and cost-effective procurement of quality goods, services, and works, is a crucial determinant of public service performance. However, the persistent inefficiencies in Nasarawa State's procurement processes indicate that the intended objectives of the law have not been fully realized. It is in view of the above that this study examined the relationship between the dimensions of the Public Procurement Law (compliance, implementation, professionalism, and accountability) and procurement efficiency in Nasarawa State.

### 1.3 Objectives of the Study

The main objective of this study is to assess how compliance with the Public Procurement Law can affect the efficiency of public service delivery, ensuring transparency, cost-effectiveness, and accountability by MDAs in Nasarawa State. The specific objectives are to:

- i. assess the effect of compliance with the Public Procurement Law on the efficiency of public service delivery of MDAs in Nasarawa State.
- ii. examine the effectiveness of the implementation of the Public Procurement Law in promoting public service efficiency of MDAs in Nasarawa State.
- iii. evaluate the effect of professionalism in Public Procurement Law on the efficiency of public service delivery of MDAs in Nasarawa State.
- iv. analyze the effect of accountability in Public Procurement Law on the efficiency of public service delivery in Nasarawa State's MDAs

#### 1.4 Research Hypotheses

- Ho<sub>1</sub>:** Compliance with Public Procurement Law has no significant effect on public service efficiency of MDAs in Nasarawa State.
- Ho<sub>2</sub>:** Implementation of Public Procurement Law has no significant effect on public service efficiency of MDAs in Nasarawa State.
- Ho<sub>3</sub>:** Professionalism in public procurement processes has no significant effect on public service efficiency in MDAs in Nasarawa State.
- Ho<sub>4</sub>:** Accountability in public procurement processes has no significant effect on public service efficiency of MDAs in Nasarawa State.

## 2.0 LITERATURE REVIEW

The literature is reviewed under the major subsections of theoretical framework, conceptual framework, review of related empirical studies and summary of literature reviewed.

### 2.1 Theoretical Framework

This study was anchored on the institutional theory due to its ability to explain the importance of Public Procurement Law towards sustaining efficiency in the public service.

#### 2.1.1 Institutional Theory

Institutional Theory, initially introduced by Philip Selznick in 1948 and later expanded by Meyer and Rowan in 1977, provides a framework for understanding how organizational practices are shaped by institutional norms, rules, and pressures. The theory posits that organizations operate within social and institutional contexts, which influence their behavior and decision-making. The core assumption of Institutional Theory is that organizations are not just economic entities but also social actors embedded within a broader institutional environment. This environment exerts pressures that compel organizations to conform to established norms, rules, and expectations. The theory acknowledges that while such conformity may enhance organizational legitimacy, it may also result in inefficiencies or resistance to innovation. The adoption of public procurement laws can be viewed as a response to coercive institutional pressures, where governments implement legal frameworks to ensure transparency and accountability in procurement processes.

Institutional Theory is adopted as being the most relevant theory to this study as it explains the adoption and implementation of Public Procurement Law in Nasarawa State. The compliance and accountability dimensions of the law can be linked to coercive institutional pressures, where adherence to regulations is necessary to maintain legitimacy. Professionalism in procurement processes aligns with normative pressures, emphasizing the importance of

expertise and ethical standards. Implementation of procurement laws reflects mimetic pressures, as the state seeks to emulate successful practices from other jurisdictions. These institutional dynamics highlight the role of the broader regulatory and social environment in shaping procurement efficiency and public service performance.

### 2.2 Conceptual Framework

This subsection discusses the concepts under review. The study is conceptualized into Public Procurement Law and efficiency of public sector organizations. Public Procurement Law is represented in terms of compliance with the Public Procurement Law, implementation of the Public Procurement Law, professionalism in public procurement processes and accountability in public procurement processes, while efficiency of public sector organizations is represented as procurement efficiency.

#### 2.2.1 Nasarawa State Public Procurement Law

The Nasarawa State Public Procurement Law, enacted in 2020, is a significant legislative framework designed to enhance transparency, accountability, and efficiency in the public procurement processes of the state. This law was introduced to address the inefficiencies, irregularities, and corruption that often undermine public procurement activities. It emphasizes the principles of fairness, value for money, and competition, ensuring that public resources are utilized effectively to deliver goods, works, and services that meet the needs of the citizens. A key feature of the law is the establishment of institutional frameworks to regulate and oversee procurement activities within the state. The Nasarawa State Council on Public Procurement serves as the policy-making body that provides strategic guidance and ensures adherence to the procurement law. It is complemented by the Nasarawa State Bureau of Public Procurement (NSBPP), which acts as the regulatory authority responsible for formulating guidelines, monitoring compliance, and building capacity among procurement officers in ministries, departments, and agencies (MDAs). Together, these institutions aim to create a robust procurement system that aligns with international best practices.

The scope of the Nasarawa State Public Procurement Law 2020 is comprehensive, covering all procurement activities undertaken by MDAs, including the acquisition of goods, works, and services, as well as the disposal of state-owned assets. The law also extends to public-private partnership arrangements that involve public resources. By applying a uniform legal framework to all these activities, the law seeks to prevent arbitrary decision-making and promote consistency in procurement processes. In relation to this study, public procurement law is examined through four key dimensions: compliance, implementation, professionalism, and accountability. Compliance ensures that procurement activities adhere to legal standards, reducing irregularities and inefficiencies. Implementation focuses on the practical application of the law, addressing gaps in execution and resource allocation. Professionalism emphasizes the competence and ethical conduct of procurement practitioners, while accountability ensures that public officials are answerable for their actions. These dimensions collectively contribute to procurement efficiency, which is measured by the timely delivery of quality goods and services within budgetary constraints.

#### 2.2.2 Dimensions of Public Procurement Law

##### i. Compliance with Public Procurement Law

Compliance with public procurement law refers to the adherence to legal, regulatory, and procedural frameworks established to govern procurement activities. It ensures that procurement processes align with the stipulated rules and guidelines aimed at promoting

transparency, accountability, competition, and value for money. Compliance is fundamental to safeguarding the integrity of public procurement, preventing corruption, and optimizing resource utilization for public service delivery (OECD, 2022). In the context of public procurement, compliance begins with a clear understanding of the legal framework. This includes the recognition of laws, regulations, policies, and institutional guidelines that dictate procurement activities. Public procurement officers and stakeholders must familiarize themselves with provisions such as the advertisement of procurement opportunities, competitive bidding, bid evaluation, contract award procedures, and contract execution. These provisions collectively ensure that procurement processes remain fair and transparent. Compliance also involves adherence to ethical standards, such as avoiding conflicts of interest, refraining from favoritism, and ensuring that decisions are free from undue influence (Eyaa and Oluka, 2020).

In the context of this study, compliance with public procurement law can be operationally defined as the degree to which procurement activities in Nasarawa State's public service adhere to the legal and regulatory frameworks governing public procurement. This includes adherence to competitive bidding processes, transparency in procurement decisions, ethical conduct among procurement officials, and accountability mechanisms. Compliance is measured by the extent to which these activities align with the provisions of the Nasarawa State Public Procurement Law, 2010, and its impact on enhancing procurement efficiency in the public service.

#### ii. Implementation of Public Procurement Law

The implementation of public procurement law refers to the practical application of procurement regulations and policies to achieve transparency, accountability, and efficiency in public sector procurement (World Bank, 2023). Implementation involves translating the provisions of procurement laws into actionable strategies and processes that govern how public funds are spent on goods, works, and services. It encompasses the establishment of regulatory bodies, the development of procurement guidelines, the enforcement of procurement rules, and the continuous monitoring and evaluation of procurement activities. The process of implementing public procurement law begins with the creation of institutional structures to oversee and manage procurement activities. These structures include procurement regulatory agencies, procurement units within Ministries, Departments, and Agencies (MDAs), and oversight bodies to ensure compliance. The regulatory framework is further operationalized by developing standard bidding documents, procurement manuals, and guidelines that provide clear instructions for carrying out procurement processes. Training and capacity building for procurement personnel are also critical components of implementation, ensuring that they have the requisite knowledge and skills to apply procurement laws effectively (Akenroye and Aju, 2020).

In the context of this study, the implementation of public procurement law is operationally defined as the extent to which the Nasarawa State Public Procurement Law, 2020, is effectively applied in the procurement activities of public service MDAs. This includes the establishment of procurement units, the use of standardized bidding documents, the enforcement of ethical standards, and the regular monitoring of procurement processes. Effective implementation is measured by its ability to enhance procurement efficiency, characterized by reduced project delays, cost savings, and improved service delivery outcomes in Nasarawa State.

#### iii. Professionalism in Public Procurement Processes

Professionalism in public procurement processes refers to the application of ethical standards, technical expertise, and best practices by procurement officers and other stakeholders involved in procurement activities. It emphasizes the need for skilled and competent personnel who can navigate the complexities of procurement while upholding principles such as fairness, transparency, accountability, and value for money. Professionalism is essential for maintaining the integrity and efficiency of public procurement systems (Kaufmann and Vicente, 2021). Achieving professionalism in public procurement involves several key steps. First, there must be a clear definition of the qualifications and competencies required for procurement officers. This includes technical knowledge of procurement laws and procedures, financial management skills, and the ability to conduct market analysis and supplier evaluations. Training and certification programs, such as those offered by the Chartered Institute of Procurement and Supply (CIPS), play a vital role in building the capacity of procurement professionals. Continuous professional development ensures that procurement personnel remain updated on emerging trends and best practices in the field (OECD, 2022).

In the context of this study, professionalism in public procurement processes is operationally defined as the extent to which procurement officers in Nasarawa State MDAs demonstrate ethical conduct, technical competence, and adherence to best practices in their procurement activities. This includes their ability to interpret and apply procurement laws, conduct transparent bidding processes, and ensure accountability in the use of public funds. Professionalism is measured by its impact on procurement efficiency, reflected in timely project execution, cost-effectiveness, and improved service delivery outcomes.

#### iv. Accountability in Public Procurement Processes

Accountability in public procurement processes refers to the obligation of procurement officers, public officials, and other stakeholders to account for their actions and decisions in the procurement of goods, works, and services. It involves ensuring that procurement activities are conducted transparently and responsibly, with mechanisms in place to detect and address irregularities. Accountability is a cornerstone of effective public procurement, fostering trust, integrity, and efficiency in the use of public resources (Eyaa and Oluka, 2020). The process of achieving accountability in public procurement begins with the establishment of clear roles and responsibilities for all stakeholders involved in procurement activities. This includes procurement officers, contractors, suppliers, oversight bodies, and the general public. Robust monitoring and evaluation systems are essential for tracking procurement activities and ensuring compliance with legal and ethical standards. Transparency mechanisms, such as the publication of procurement plans and contract awards, enable citizens and civil society organizations to hold public officials accountable. Additionally, grievance redress mechanisms provide avenues for addressing complaints and resolving disputes in the procurement process (Kaufmann and Vicente, 2021).

#### 2.2.3 Public Service Efficiency

Public service efficiency is a critical concept that reflects how effectively government agencies and public institutions deliver services to citizens. It encompasses the ability to achieve the desired outcomes with the least waste of resources, including time, money, and personnel. A well-structured definition of public service efficiency considers various facets, from cost-effectiveness to

service quality, as well as the strategic management of public resources. It is often defined as the ability of government agencies to provide services at the lowest possible cost without compromising service quality (OECD, 2024). This definition emphasizes financial prudence, ensuring that taxpayers' money is spent wisely while still meeting the needs of citizens. It centers around minimizing costs and maximizing the value of services delivered. It is also defined as the speed and responsiveness with which public services are provided (Finocchiaro *et al.*, 2023). This view highlights the importance of reducing processing times for tasks like handling complaints, issuing permits, or responding to requests.

Efficiency is viewed as the timely delivery of services, ensuring that citizens' needs are addressed promptly and without unnecessary delays. It can also be understood as the optimal use of public resources, such as personnel, infrastructure, and technology (Stuitz *et al.*, 2023). This definition stresses the importance of maximizing the productivity of public funds and human resources. It advocates for improving management practices and leveraging technology to enhance service delivery and ensure that all resources are used in the most productive way. A more comprehensive definition of public service efficiency considers the balance between maintaining a high level of service quality while simultaneously improving efficiency (OECD, 2023). The focus of this view is not only on cost-cutting or resource allocation but also on ensuring that services remain effective, accessible, and of high quality. The definition emphasizes that public service efficiency should result in services that citizens value and trust.

Public service performance is a multidimensional concept that encompasses various measures, including citizen satisfaction, procurement efficiency, service delivery timelines, and resource utilization (Adebayo *et al.*, 2022). Among these, procurement efficiency emerges as a particularly compelling measure, given its direct influence on the management of public resources, hence the public service is measured in this study in terms of procurement efficiency.

#### i. Procurement Efficiency

Procurement efficiency plays a pivotal role in the overall performance of public services, particularly in public sector organizations where resource management and effective delivery are crucial. As a measure of public service performance, procurement efficiency focuses on the ability of public institutions to manage procurement processes effectively, ensuring timely acquisition of goods, services, and works, while minimizing costs and maintaining quality standards. This is important because procurement, being a significant expenditure in public sector budgets, directly impacts the value derived from public funds. A public service that operates with procurement inefficiencies often leads to resource wastage, delays in the delivery of essential services, and erosion of public trust in governmental operations (Morrison and Renwick, 2020). Procurement efficiency is rooted in the concept of "value for money," which transcends cost savings to encompass factors such as transparency, accountability, and the quality of delivered goods and services (Avery and Zank, 2022). As such, procurement efficiency does not merely measure the financial aspect of procurement but also incorporates elements of governance, such as ensuring that procurement processes are conducted ethically and in compliance with the law. In many instances, public procurement is the largest single outlay in government spending. Therefore, achieving procurement efficiency is considered an effective way to ensure that government spending is aligned with public sector priorities, with minimal risk of corruption or mismanagement (Alvarez and

Sánchez, 2021). Furthermore, procurement efficiency ensures that projects and services are delivered on time, contributing to greater public sector output and improved service delivery (European Commission, 2021).

In the context of this study, procurement efficiency is defined as the ability of public institutions in Nasarawa State to manage their procurement processes in a manner that ensures timely delivery, minimizes costs, and complies with legal and regulatory frameworks. This measure of public service performance highlights the importance of efficient procurement practices in achieving better outcomes for the public sector. As public procurement plays a central role in the allocation of government resources, it directly impacts the performance of public services. The findings from this study will help assess how procurement laws and practices in Nasarawa State contribute to the efficiency of public service delivery, shedding light on the factors that influence procurement outcomes and providing insights into ways to enhance performance through better procurement practices.

### 2.3 Review of Related Empirical Studies

Zhang and Wang (2024) examined the relationship between procurement law compliance and public service delivery in the Chinese public sector. The study utilized a survey-based design, collecting data from 250 procurement officers across several Chinese ministries. Data were analyzed using regression analysis, and the study found that adherence to procurement law was positively correlated with improved service delivery outcomes, particularly in reducing delays and increasing transparency. This study is related to the current study as it provides valuable insights into the efficacy of procurement laws in a highly centralized, large-scale governmental context. However, the study's reliance on a large centralized context may limit its applicability to smaller, decentralized systems like those in developing countries. The current study, focusing on one state in Nigeria, will address this gap by investigating procurement law compliance in a specific, less centralized setting, where challenges like local political interference and corruption may have a stronger influence on procurement outcomes.

In a related study, Roberts and Thompson (2024) investigated how procurement law compliance influenced the efficiency of public service delivery in the UK's public sector. The study employed a mixed-methods approach, surveying 150 procurement professionals and conducting interviews with key stakeholders. Chi square analysis was employed to analyse the primary data gathered. The findings indicated that procurement law compliance was significantly linked to improved procurement efficiency, particularly when there was a high level of understanding among procurement officers. However, the study also noted that challenges such as inadequate training and lack of enforcement mechanisms sometimes hindered the effectiveness of procurement law compliance. This study highlights the role of training and knowledge in improving procurement outcomes, yet it fails to consider how enforcement and compliance issues vary across different political and economic contexts. The current study therefore expands the scope to cover how effective implementation of public procurement law affects public service performance in Nigeria.

Lee and Choi (2024) investigated the relationship between public procurement law and accountability in the South Korean public sector. The study focused on the effectiveness of procurement laws in ensuring transparency and reducing corruption. Using survey data from 200 procurement officers across various government

departments, analysed using regression analysis, the study concluded that strong procurement laws were associated with higher levels of accountability, which in turn improved service delivery outcomes. Regression analysis revealed that compliance with procurement law was a key predictor of improved procurement transparency. While the findings are insightful, the study fails to address the specific challenges faced in less developed or politically unstable regions where procurement systems are often more vulnerable to corruption and political interference. The current study, based in Nigeria, will contribute to this gap by investigating how public procurement law can be enforced in Nigeria, a context where political factors significantly impact procurement outcomes.

A study by Hernandez and Williams (2022) explored the relationship between accountability in public procurement law and public service delivery in the education sector in the United States. The study used a case study approach, examining procurement practices in 10 public universities. 56 procurement officers were sampled and data were sourced through structured questionnaire administration. The data collected was analysed using Product moment Pearson Correlation and findings from the research analysis revealed that accountability in procurement law compliance was linked to more efficient resource allocation. The study also found that when procurement activities are handled by professionals, it leads to better management of public funds, ultimately leading to improved service delivery in these institutions. This study's findings highlight the positive effects of procurement law on service delivery in the educational sector, but it fails to account for the broader public sector ministries and directories, a gap the current study is set to fill in 14 MDAs in Nasarawa State, Nigeria.

Kwening (2022) debated public procurement compliance in Ghana in the Upper West Region. The study is tailored toward combating fraud, illegal and unethical activities in the public sector. The research examined four explanatory factors (familiarity, professionalism, monitoring, and sanctions) and applied quantitative research methodology, correlational research design, and cross-sectional design. The data were collected from 62 regional government procurement entities using a structured questionnaire, and correlation and regression analysis were conducted to test the research questions and hypotheses. The results revealed that familiarity and monitoring were found to be statistically significant in compliance, whereas professionalism and sanctions were not statistically significant in compliance and were not supported by the study hypotheses. Since the study was carried out outside Nigeria, there is need to test similar variables in Nigeria to validate these findings.

Smith and Taylor (2022) conducted a study in the UK to investigate the effect of procurement law on service delivery in public sector construction projects. Using a sample of 200 construction project managers, the study found that adherence to procurement laws was strongly correlated with improved project outcomes, such as reduced delays and better cost management. The study used multiple regression analysis to confirm that procurement law implementation and compliance improved project performance by ensuring fair and transparent tendering processes. While the findings are relevant, the study was conducted in a developed context with strong regulatory framework which this finding may not be wholly generalised on the Nigerian context with weaker regulatory frameworks. The current study can address this gap by focusing on Nigeria, where procurement law enforcement faces significant challenges due to corruption and a lack of institutional capacity.

Adewoyin and Adediran (2022) investigated the extent of

compliance with Lagos state public procurement law. The study examined the extent to which the implementation of public procurement policy has enhanced openness and efficiency among the ministries, departments, and agencies in Lagos State. The study utilized primary and secondary sources of data. The study population of 1,398 comprised staff and stakeholders from agencies, ministries, construction companies, and civil society. The study adopted a proportionate random sampling technique of 15%. In the long run, a sample of 210 respondents was selected for the purpose of questionnaire administration. Also, two senior procurement officers in the Ministries of Works and Infrastructure and Housing, along with one senior officer of the Lagos State Public Procurement Agency were chosen for an in-depth interview. The data collected was analysed using percentage, mean, regression, and content analysis. The study revealed that the implementation of public procurement law enhanced compliance among the procuring entities in the areas of professionalism, competitiveness, and adjudicatory mechanisms. The results also showed a statistically significant relationship between the extent of compliance with the public procurement law variant (openness and efficiency) and the selected procuring entities, respectively. The regression indicated a multi linear relationship among the procuring entities and variables of probity, openness, and efficiency. The findings of this study are related to the current study but cannot be generalized on Nasarawa State MDAs since the study was conducted in Lagos State, hence it is appropriate to conduct the current study.

### 3.0 METHODOLOGY

This study adopted a cross-sectional correlational research design to examine the relationship between Public Procurement Law and the efficiency of public service delivery in selected Ministries, Departments, and Agencies (MDAs) in Nasarawa State, Nigeria. The cross-sectional approach enabled data collection from respondents at a single point in time, while the correlational design facilitated the analysis of relationships between the study variables without manipulation. The study was conducted in Nasarawa State, located in the North Central region of Nigeria, characterized by diverse ethnic composition, agricultural economic base, and thirteen local government areas with Lafia as the capital. The target population comprised 161 staff drawn from executive members, procurement units, accounts and finance departments, and store units across fourteen selected MDAs, chosen based on their level of involvement in procurement activities. Given the manageable population size, a census approach was adopted, covering all 161 respondents. However, out of 161 questionnaires administered, 138 were successfully retrieved and used for the study.

Data were collected primarily through a structured, closed-ended questionnaire designed on a four-point Likert scale ranging from strongly disagree to strongly agree. The instrument was divided into two sections: Section A captured respondents' demographic characteristics, while Section B addressed variables relating to Public Procurement Law and service efficiency. Content validity was ensured through alignment with study objectives and expert review by supervisors, while construct validity was established using Exploratory Factor Analysis (EFA). The Kaiser-Meyer-Olkin (KMO) value of 0.756 and Bartlett's Test of Sphericity ( $\chi^2 = 472.276$ ,  $p < 0.000$ ) confirmed the adequacy and suitability of the instrument. Reliability was tested using Cronbach's Alpha based on a pilot study conducted on 54 respondents (one-third of the sample) drawn from six MDAs outside the study area. The results indicated high internal consistency, with coefficients of 0.914 for compliance, 0.951 for implementation, 0.976 for professionalism, 0.962 for

accountability, and 0.923 for procurement efficiency.

The study utilized both primary and secondary data sources. Primary data were obtained through self-administered questionnaires, while secondary data were sourced from journals, textbooks, dissertations, and official records. The independent variable, Public Procurement Law, was operationalized using four dimensions: compliance (CPPL), implementation (IPPL), professionalism (PPPP), and accountability (APPP), while the dependent variable was efficiency of public service, measured as procurement efficiency (PEFF). These variables were modeled using a multiple regression framework expressed as  $EPS = f(CPPL, IPPL, PPPP, APPP)$ , with the explicit form specified as  $EPS = \beta_0 + \beta_1CPPL + \beta_2IPPL + \beta_3PPPP + \beta_4APPP + \epsilon$ , and all coefficients expected to be positive. Data analysis was conducted using both descriptive statistics

(frequencies, percentages, and means) and inferential statistics, particularly multiple regression analysis. The decision rule was based on a 5% level of significance, where hypotheses were rejected if p-values were less than 0.05 and t-values exceeded 1.96, indicating significant relationships between procurement law dimensions and public service efficiency.

**3.1 Regression analysis**

Multiple regression analysis was adopted to evaluate the effect of the independent variables (compliance with public procurement law, implementation of public procurement law, professionalizing in public procurement processes and accountability in public procurement processes) on the dependent variable (performance of public service measured as procurement efficiency). The result of regression analysis is presented in Tables 1-3.

**Table 1: Model Summary**

Model	R	R Square	R square adjusted	Std. error of the estimate	Sig. F Change	Durbin Watson
1	.837 <sup>a</sup>	.700	.694	.59560	.000	1.874

- a. Dependent Variable: Public Service Efficiency
- b. Predictors: (Constant), CPPL, IPPL, PPPP, APPP

**Source:** SPSS Output of Field Survey 2026.

The Model Summary in Table 1 above provides an overview of the regression model’s overall fit and explanatory power. The R value of 0.837 indicates a very strong positive correlation between the independent variables (compliance with public procurement law, implementation of public procurement law, professionalism in procurement processes, and accountability in procurement processes) and the dependent variable (public service efficiency). The R Square value of 0.700 means that the model explains 70% of the variance in public service performance, while the remaining 30% is attributed to factors not included in the model. The Adjusted R Square (0.694)

accounts for the number of predictors in the model, confirming that 69.4% of the variability in public service performance is explained by the independent variables.

The Standard Error of the Estimate (0.59560) reflects the average distance between the observed and predicted values, indicating that the model’s predictions are relatively accurate. Model sig. value demonstrated that the model is statistically significant ( $p < 0.000$ ), meaning the predictors collectively have a substantial effect on public service efficiency. Durbin Watson statistic is 1.874, which is close to the ideal value of 2. This suggests that residuals are randomly distributed, and there is no significant autocorrelation. The absence of autocorrelation supports the reliability of the model, as it confirms that predictions are independent of each other.

**Table 2: Analysis of Variance (ANOVA)**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	184.455	4	46.114	129.993	.000 <sup>b</sup>
	Residual	79.107	133	.355		
	Total	263.561	137			

- a. Dependent Variable: Public Service Efficiency
- b. Predictors: (Constant), CPPL, IPPL, PPPP, APPP

**Source:** SPSS Output of Field Survey, 2026.

The ANOVA table (Table 2) assesses the overall significance of the regression model. The Regression Sum of Squares (184.455) represents the portion of total variance in public service performance that is explained by the independent variables, while the Residual Sum of Squares (79.107) represents the unexplained variance. The Total Sum of Squares (263.561) combines these two values,

indicating the total variability in public service performance. The F-statistic (129.993) measures the overall fit of the model and tests whether the predictors collectively have a significant effect on the dependent variable. The high F value demonstrates that the model is highly significant, and the associated p-value (0.000) confirms that the predictors explain a significant portion of the variance in public service efficiency at the 0.05 significance level.

**Table 3: Regression Coefficients**

Model		Unstandardized coefficients (B)	Standardized coefficients (Beta)	t	P-Value
1	(Constant)	6.296		22.139	.000
	CPPL	.111	.126	3.032	.003
	IPPL	.105	.189	2.981	.003
	PPPP	.753	.667	9.204	.000

	APPP	.235	.328	6.390	.000
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a. Dependent Variable: Efficiency of Public Service

Source: SPSS Output of Field Survey, 2026.

Table 3, which is the coefficients table provides details on the individual contributions of each predictor to public service performance. The constant (6.296) represents the predicted value of public service performance when all predictors are zero, serving as the baseline. Compliance with Public Procurement Law has a B coefficient of 0.111 and a p-value of 0.003, indicating that compliance has a small but statistically significant positive effect on public service performance. Its Beta coefficient (0.126) suggests it is the least influential predictor in the model. Implementation of Public Procurement Law has a B coefficient of 0.105 and a p-value of 0.003, showing a statistically significant positive effect on public service performance. The Beta coefficient (0.189) indicates it has a moderate influence on the dependent variable.

Professionalism in Public Procurement Processes has the largest B coefficient (0.753) and is highly significant (p-value = 0.000). Its Beta coefficient (0.667) makes it the most influential predictor, demonstrating that professionalism in procurement processes is critical to enhancing public service performance. Accountability in Public Procurement Processes has a B coefficient of 0.235 and a p-value of 0.000, confirming a statistically significant positive effect. Its Beta coefficient (0.328) suggests that accountability is the second most influential factor in the model, highlighting its importance in driving procurement efficiency and public service performance.

### 3.2 Test of Hypotheses

This section presents the hypotheses of the study and evaluates them based on the t-values and p-values provided in the regression coefficients table (i.e. Table 14). The study was conducted on public service organizations (MDAs) in Nasarawa State, and the decision rule applied is: reject the null hypothesis if the t-value exceeds the critical value of 1.96 at a 95% confidence level, and the p-value is less than 0.05.

#### i. Hypothesis 1: Compliance with public procurement law has no significant effect on public service efficiency in MDAs in Nasarawa State.

To test this hypothesis, the t-value of 3.032 and the p-value of 0.003 were analyzed. Since the t-value exceeds the critical value of 1.96 and the p-value is less than 0.05, the null hypothesis is rejected, and the alternate hypothesis is accepted. This indicates that compliance with public procurement law significantly influences public service efficiency of MDAs in Nasarawa State. This result implies that adherence to public procurement laws fosters accountability, ensures proper use of resources, and enhances the efficiency and effectiveness of public service delivery.

#### ii. Hypothesis 2: Implementation of public procurement law has no significant effect on public service efficiency in MDAs in Nasarawa State.

The t-value for this hypothesis is 2.981, and the p-value is 0.003. Since the t-value is greater than 1.96 and the p-value is less than 0.05, the null hypothesis is rejected, and the alternate hypothesis is accepted. This means that the implementation of public procurement law significantly influences public service performance in MDAs in Nasarawa State. Effective implementation ensures that procurement activities align with legal frameworks, thereby improving transparency and service delivery outcomes.

#### iii. Professionalism in public procurement processes has no significant effect on public service efficiency in MDAs in Nasarawa State.

The t-value of 9.204 and the p-value of 0.000 were used to evaluate this hypothesis. The t-value far exceeds the critical value of 1.96, and the p-value is well below 0.05. As a result, the null hypothesis is rejected, and the alternate hypothesis is accepted. This demonstrates that professionalism in public procurement processes has a significant positive impact on public service performance in MDAs in Nasarawa State. This finding highlights the importance of ethical practices, transparency, and adherence to professional standards in achieving optimal efficiency in public service organizations.

#### iv. Accountability in public procurement processes significantly influences public service efficiency in MDAs in Nasarawa State.

The hypothesis was tested using a t-value of 6.390 and a p-value of 0.000. The t-value is greater than 1.96, and the p-value is less than 0.05. Therefore, the null hypothesis is rejected, and the alternate hypothesis is accepted. This suggests that accountability in public procurement processes significantly influences public service performance in MDAs in Nasarawa State. Clear roles, transparent reporting, and proper record-keeping ensure that procurement activities are conducted responsibly, which in turn enhances trust and the overall efficiency of public service organizations.

### 3.3 Discussion of Findings

The findings of this study shed light on how compliance with public procurement law, the implementation of public procurement law, professionalism, and accountability in public procurement processes influence public service efficiency of MDAs in Nasarawa State. The discussion below highlights these findings, their implications, and connections to previous studies.

#### i. Compliance to Public Procurement Law and Efficiency of Public Service in Nasarawa State, Nigeria

The study revealed that compliance with public procurement law significantly impacts public service efficiency, as indicated by a t-value of 3.032 and a p-value of 0.003. This finding underscores the critical role of adherence to procurement laws in ensuring efficiency, transparency, and accountability in public service operations. When MDAs comply with established procurement regulations, resources are judiciously allocated, projects are completed within stipulated timelines, and public trust in government operations is enhanced. Previous studies support this finding. Zhang and Wang (2024) examined the relationship between procurement law compliance and public service delivery in the Chinese public sector and found that adherence to procurement law was positively correlated with improved service delivery outcomes, particularly in reducing delays and increasing transparency. Similarly, Roberts and Thompson (2024) investigated how procurement law compliance influences the efficiency of public service delivery in the UK's public sector and findings indicated that procurement law compliance was significantly linked to improved procurement efficiency, particularly when there was a high level of understanding among procurement officers.

#### ii. Implementation of Public Procurement Law and Efficiency of Public Service in Nasarawa State, Nigeria

The implementation of public procurement law also emerged as a significant factor influencing public service efficiency, with a t-value of 2.981 and a p-value of 0.003. Effective implementation ensures that procurement processes are executed according to legal standards, reducing irregularities and improving the quality of public services. This finding implies that MDAs in Nasarawa State must prioritize operationalizing procurement laws through regular monitoring, training, and enforcement. This aligns with findings by Smith and Taylor (2022) who confirm that procurement law implementation improved project performance by ensuring fair and transparent tendering processes. Similarly, Adewoyin and Adediran (2022) investigated the extent of compliance with Lagos state public procurement law and revealed that the implementation of public procurement law enhanced compliance among the procuring entities in the areas of professionalism, competitiveness, and adjudicatory mechanisms.

### iii. Professionalism in Public Procurement Processes and efficiency of Public Service in Nasarawa State, Nigeria

The role of professionalism in public procurement processes was highlighted as the most significant factor, with a t-value of 9.204 and a p-value of 0.000. This underscores the importance of ethical practices, skill acquisition, and adherence to professional standards in achieving high performance in MDAs. Professionalism ensures that procurement officers make informed and objective decisions, fostering trust in the procurement system, reducing fraud, and enhancing service delivery outcomes. The study's findings align with Hernandez and Williams (2022), who noted that when procurement activities are handled by professionals, it leads to better management of public funds, ultimately leading to improved service delivery. Conversely, Kwening (2022) debated public procurement compliance in Ghana in the Upper West Region and found that professionalism was not statistically significant in compliance.

### iv. Accountability in Public Procurement processes and efficiency of Public Service in Nasarawa State, Nigeria

Finally, the study established that accountability significantly impacts public service efficiency, with a t-value of 6.390 and a p-value of 0.000. Accountability mechanisms, such as clear role definitions, transparent reporting, and accurate record-keeping, ensure that resources are effectively utilized and public trust is maintained. This finding emphasizes the importance of holding all procurement stakeholders responsible for their actions to reduce waste and corruption while promoting transparency. Supporting this finding, Lee and Choi (2024) found that strong procurement laws were associated with higher levels of accountability, which in turn improved service delivery outcomes.

## 4.0 SUMMARY, CONCLUSION AND RECOMMENDATIONS

### 4.1 Summary of Findings

The study explored the relationship between public procurement processes and the efficiency of public service delivery of MDAs in Nasarawa State, Nigeria. The results revealed that all four independent variables (compliance with public procurement law, implementation of public procurement law, professionalism in procurement processes, and accountability in procurement processes) significantly influence public service efficiency in Nasarawa State, Nigeria. Compliance with public procurement law had a positive and significant effect on public service efficiency,

with a t-value of 3.032 and a p-value of 0.003. Implementation of public procurement law was also found to have a significant effect, with a t-value of 2.981 and a p-value of 0.003. Professionalism in public procurement processes was the most significant factor affecting public service efficiency, with a t-value of 9.204 and a p-value of 0.000. Accountability in procurement processes was similarly significant, with a t-value of 6.390 and a p-value of 0.000.

### 4.2 Conclusion

The findings of this study conclusively demonstrate that compliance with public procurement law, the effective implementation of procurement laws, professionalism in procurement, and accountability in procurement processes significantly contribute to the efficiency of public service organizations in Nasarawa State. Among these, professionalism was identified as the most influential variable, with the highest t-value, suggesting that the expertise, ethics, and adherence to professional standards in procurement have the most substantial impact on enhancing public service performance. This study therefore concludes that public procurement law has significant positive effect on efficiency of public service in Nasarawa State, Nigeria. Based on the results, it is clear that MDAs in Nasarawa State must prioritize these factors to improve procurement processes and, by extension, public service performance. The study also concludes that professionalism in public procurement processes has the highest effect on procurement efficiency followed by accountability.

### 4.3 Recommendations

In respect to the findings, this study recommends that:

- i. The study revealed the importance of compliance and implementation of public procurement laws in ensuring high public service performance. MDAs in Nasarawa State should strengthen enforcement mechanisms and establish dedicated monitoring bodies to ensure that procurement laws are adhered to rigorously at all levels of procurement. This will reduce fraud, mismanagement, and irregularities in public service delivery.
- ii. Given the significant role of professionalism in procurement, it is crucial to provide ongoing training programs for procurement officers to enhance their skills and ethical standards, leading to better procurement decisions and improved service outcomes of MDAs in Nasarawa State, Nigeria.
- iii. Accountability was found to be a key driver of public service efficiency: MDAs should adopt stronger accountability frameworks, including transparent reporting mechanisms, regular audits, and clear role definitions to ensure that procurement processes are carried out in a transparent manner. This will ensure the integrity of procurement process leading to enhance procurement efficiency.
- iv. Foster a Culture of Transparency and Ethical Procurement Practices: Public procurement officers should be encouraged to adopt a culture of transparency and ethical conduct. This can be achieved through regular ethical training, awareness campaigns, and the establishment of ethics committees within MDAs to monitor procurement practices. This will reduce opportunities for corruption, fraud, ensure fairness, and ultimately lead to improve efficiency.

#### 4.4 Suggestions for Further Studies

Future research should consider longitudinal studies to examine how changes in procurement practices over time affect public service performance in Nigerian MDAs. This will help to capture the long-term effects of professional development, legal compliance, and accountability mechanisms. Future studies could explore procurement practices across different states or regions in Nigeria to compare how geographical and contextual factors influence public procurement and service delivery. A comparative study could also involve public and private sector organizations to identify similarities and differences in procurement practices.

#### 4.5 Contribution to Knowledge

In order to attain public service efficiency, this study result showed a high-level relationship in professionalism with significant effect on procurement efficiency by a t-value of 9.204 and a p-value of 0.000 (high and below the values in the decision rule respectively). Thus, it implies that irrespective of all other dimensions of compliance, implementation and accountability of the Public Procurement Law, Professionalism is the ultimate.

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