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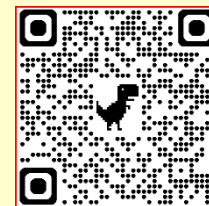
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EFFECT OF PUBLIC PROCUREMENT ACT ON PERFORMANCE OF FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA, NIGER STATE, NIGERIA

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ABSTRACT

The study attempted to assess the public procurement Act on performance of Federal University of Technology Minna Niger State. The Act was put in place because of the weakness in the general procurement system of Nigeria and be sure that, Transparency, Accountability and integrity is maintained in the award of contract (Public Procurement). The study tried to find out how transparency, accountability, integrity and compliance affect the procurement performance of Federal University of Technology Minna, Niger state. Data for the study were obtained with the aid of self-designed (Secondary), questionnaires and interview. Data for this study were analysed using both descriptive and Pearson product moment correlations. The study revealed that, the public procurement performance. of Federal University of Technology Minna is a replica of that of the procurement Act; and that though there is a relationship between due process and transparency in the contract awards, Yet the level of transparency and accountability still desired to be improved in order to justify the basis upon which the act was enacted. The study recommended that, effort should be intensified to prioritize implementing regular and independent audits of procurement activities and institutionalize comprehensive monitoring and evaluation mechanisms to track the implementation of the Public Procurement Act. These systems should focus on identifying areas of non-compliance and providing actionable recommendations for improvement

KEY WORDS: Public procurement Act, Transparency, Accountability, integrity compliance and performance

INTRODUCTION

Public procurement plays a crucial role in reducing poverty, promoting sustainable development, and safeguarding democratic governance. It significantly contributes to economic growth and the efficient delivery of public services, accounting for a large portion of government spending (World Bank, 2017). According to the National Productivity Centre (NPC) in Nigeria, procurement performance involves several steps, including requirements

assessment, contract award, management, and final payment, all designed to ensure value for money, transparency, integrity, and accountability in public expenditure. Lynch (2024) classifies public procurement into three broad categories: works, goods, and services. The first category, civil works, includes infrastructure projects such as roads, buildings, and bridges. The second category covers goods, including machinery, books, supplies, and medical equipment. The third category is services, which includes both professional consultancy and non-consultant services such as computer

programming and security monitoring.

However, the public procurement system in Nigeria has historically faced challenges, leading to problems such as inflation, project delays, poor quality of work, and even project abandonment (Maduekeh and Obinwa, 2022). A lack of legislation has often resulted in poor performance, with delays in the delivery of goods and services, and inefficiency in the procurement process (Fagbadebo and Mbada 2021). Ezekwesili (2004) further points out that the absence of proper procurement practices leads to cost inefficiency in public procurement.

To address these issues, Nigeria introduced the Public Procurement Act of 2007 as a global best practice to sanitize its procurement process. This legislation mandates compliance across all public institutions, including the Federal University of Technology (FUT), Minna. As highlighted by Obasa and Gado (2022), adherence to the PPA during contract award processes enhances the overall performance of the procurement process. Contracts are expected to follow due process, ensuring transparency, accountability, and coherence in service delivery. Nevertheless, the success of public investments largely depends on the quality, timeliness, and affordability of procured inputs (Ekpokhio, 2003).

Despite the importance of due process, the lack of transparency in public procurement remains a concern. Researchers have identified various factors that hinder compliance with the PPA in public organizations, particularly at Federal University of Technology Minna. Barriers such as corruption, lack of accountability, incompetence, and ineffective dispute resolution mechanisms have been highlighted as major issues (Oyewobi and Jimoh, 2022; Aliu *et al.*, 2020; Olatunji *et al.*, 2016). Similarly, Oluwaseun and Oluseyi (2018) identify corruption, inadequate political will, and insufficient funding as major challenges to PPA implementation in Nigeria.

Bonifield and Cole (2020) identified conflict of interest as a key factor undermining the performance of public procurement in Ireland, leading many European countries to closely monitor their procurement systems. This is similar to Nigeria, where corruption and lack of transparency plague both federal, state and non-government organizations' procurement systems (Bala, 2021).

From both international and African perspectives, it is clear that performance of procurement must be conducted with extreme sensitivity. The involvement of public institutions can potentially undermine the rationality of these performances if not properly managed (Kwasi, 2020). Instances of sole sourcing, where alternative options may have been viable, have sparked public and academic debate.

However, despite the existence of these guidelines, public institutions still face challenges in the procurement process. Standley *et al.* (2023) noted concerns about the effectiveness of the procurement process such as high costs associated with contract awards in Nigeria. These challenges underscore the importance of assessing the extent to which the Public Procurement Act has been adopted in public institutions. In light of these issues, this study aims to evaluate the influence of adherence to Public Procurement Act on procurement performance of the Federal University of Technology, Minna, Nigeria.

Statement of the Problem

Nigeria's public procurement reforms, initiated during debt relief negotiations with the International Monetary Fund (IMF) and World Bank and reinforced by the establishment of the Bureau of Public Procurement (BPP) and the Public Procurement Act (PPA, 2007),

were designed to enhance transparency, accountability, and efficiency in public sector contracting. Despite these reforms and clearly defined procurement procedures, unlawful practices, weak institutional compliance, and transparency challenges persist across public institutions including the Federal University of Technology Minna. Prior studies have attributed poor compliance to factors such as corruption, incompetence, leadership failures, and political interference; these findings do not sufficiently capture the specific procurement realities of FUT Minna. Consequently, there is a need to examine procurement compliance, transparency, accountability, and integrity within the university, identify barriers to effective PPA implementation, and assess how these factors influence procurement performance, with the aim of improving efficiency and public service delivery.

Objectives of the Study

The main objective of this research was to assess the effect of public procurement act on the performance of federal university of technology, Minna, Niger state, Nigeria. The specific objectives were to:

- i. assess the effect of transparency on performance of Federal University of Technology Minna, Niger state. Nigeria;
- ii. evaluate the effect of accountability on performance of Federal University of Technology Minna, Niger state Nigeria;
- iii. examine the effect of integrity on performance of Federal University of Technology Minna, Niger state. Nigeria; and
- iv. determine the effect of compliance on performance of Federal University of Technology Minna, Niger state. Nigeria.

Research Hypotheses

The study hypotheses are stated in the null form as follows

Ho₁: There is no significant relationship between transparency and performance at Federal University of Technology Minna.

Ho₂: There is no significant relationship between accountability and performance at Federal University Technology Minna.

Ho₃: There is no significant relationship between Integrity and performance at Federal University Technology Minna.

Ho₄: There is no significant relationship between compliance and performance at Federal University Technology Minna.

LITERATURE REVIEW

Theoretical Frameworks

Institutional theory

Institutional theory is one of the key theories relating to this study. The theory was introduced by Max Weber in 19th century (Glynn and D'Aunno, 2022). It focuses on the processes by which structures, including schemes, rules, norms, and routines, become established as authoritative guidelines for social behavior. According to the theory, organizations are characterized by norms and value that defines what is socially acceptable and legitimate (Rudko *et al.*, 2024). Institutional theory explains how these elements are created, diffused, adopted, and adapted over time, and how they provide stability and meaning to social life. It also explores how institutions can change and adapt in response to internal and external pressures. This theory has been criticized that institutional theory often presents a static view of institutions, failing to account for the dynamic and evolving nature of social structures (Ibrahim, 2017). This criticism suggests that the theory does not

adequately address how institutions change over time. In fact, according to Joshi and Carter (2015) that scholars criticized institutional theory on the ground of neglecting important contextual factors such as political, economic, and geographical influences that also shape organizational behavior and outcomes. However, these factors may influence the compliance with public procurement Act. (Hui *et al.*, 2011). In the context of public procurement, institution set up a procurement guideline which required procurement officers to follow when procuring public.

Conceptual Framework

Public Procurement Act

There are numerous academic perspectives on the concept of procurement, all of which are operationally related to the subject matter being addressed and applied. According to Baily *et al.* (2022) procurement operations include duties such as requirement development, supplier and service provider sourcing, supplier evaluation, and supplier engagement ratings. To ensure that the planned purchase plans are carried out successfully, each of these tasks necessitates the use of the right procurement procedure. According to its definition, procurement in the context of government is the process by which a public entity uses funds from the general public to supply public works, goods, and services. As such, procurement is largely concerned with the concept of purchasing.

According to Holger (2019), procurement is the department within a company that is in charge of managing the professional interface between the company and the supply market to guarantee that the company is supplied with the goods and services it needs from other companies. This includes finding suppliers who can legally purchase, lease, or otherwise obtain the equipment, materials, supplies, and services that a company needs for production or use. When we talk about production in an economic context, we're talking about producing commodities and services that meet the needs of people.

In another view, Van-weel *et al.* (2010) defined procurement as the process of obtaining products, services, or works from an external vendor or source. It is advantageous that the products, services, or works are suitable and that they be acquired at the most competitive price to satisfy the buyer's requirements with regard to quantity, quality, timing, and location. Purchasing commodities, labour, or services includes purchasing the necessary services and infrastructure. This is known as the procurement guideline. For instance, this can entail purchasing management and operation services for a fundamental utility like water supply.

In order to improve the public procurement system and encourage accountability, efficiency, and openness in government procurement procedures, the Nigeria Public Procurement Act (PPA) of 2007 was created (World Bank, 2017). The Act addressed long-standing problems with corruption, inefficiency, and lack of transparency that hampered Nigeria's public procurement system and impeded economic progress, according to the Bureau of Public Procurement (BPP, 2007).

The Act's procurement procedure is extensive and attempts to guarantee openness at every turn. Public institutions are required to submit comprehensive procurement plans as part of their annual budgets, and this process starts with procurement planning. This stage makes sure that the requirements for purchase are recognized in advance and included into the entire financial management procedure. The following phase entails a public announcement and an invitation to bid, which promote widespread involvement and

rivalry (Williams-Elegbe, 2012).

The Act lays out precise guidelines for bid filing, opening, and assessment in an effort to promote equity and openness. Contracts are allocated in a way that guarantees accountability, and bids are assessed according to predetermined standards. In order to guarantee that the terms and specifications of the contract are being followed, the Act also requires ongoing contract monitoring and review. (World Bank, 2017)

The Act establishes specified thresholds for various forms of procurement and specifies suitable techniques, such as open competitive bidding, selective tendering, and direct procurement, to match the procurement methodology with the complexity and value of the project. Integrity and ethics are the basis of the Public Procurement Act. The Act requires asset declarations from procurement officials, prohibits conflicts of interest and bribery, and fines infractions. These steps are intended to lessen the opportunity for fraudulent actions within the procurement system and to encourage a culture of integrity (Williams-Elegbe, 2012). The obligation for public accessibility of procurement information serves as additional reinforcement of transparency and accountability. Public scrutiny is required for procurement notices, contract awards, and procurement plans. Furthermore, according to the BPP (2007), Building capacity is yet another important component of the Act. The BPP is in charge of setting up training courses and accrediting procurement officers to make sure they have the abilities and know-how required to do their jobs well. Building a skilled and moral staff in procurement is the goal of this professionalization effort (World Bank, 2017).

Dimension of Public Procurement Act (PPA)

i. Transparency

Many researchers have conceptualized the term transparency in procurement performance and all the definition put forwards are the same. For instance, Transparency, in the public procurement context refers to the ability of all interested parties to understand and know the actual process and means by which contracts are managed and awarded (Okotie and Tafamel, 2021). In another view, Hyacinth and Yibis (2017) sees it as professionalism in public procurement is a question of transparency exhibited by procurement officers in decisions making process towards procurement operations. Transparency in the procurement system ensures that budgeting is carried out with integrity, openness, and good intentions to accommodate and provide for people (Osezua and Julius, 2013). The budget gives the details of allocations for the intended accomplishment of government within the contracts period.

Transparency in the procurement system helps to communicate feedback for informed debate on public issues and policies (Adam, 2024). Transparency as one of the attributes of good governance from a government perspective refers to "carrying out government business in an open, easy to understand and explicit manner such that the rules made by the government, the policies implemented by the government and the results of governments activities are easy to verify by the ordinary citizens" (Fukuyama, 2013).

ii. Accountability

A good procurement system incorporates all the components of accountability, encouraging institutional and individual integrity to discourage collusion, corruption, and similar behaviours. Securing procurement credibility requires upholding high ethical standards and achieving accountability. Accountability in ethics and governance refers to answerability, blameworthiness, culpability,

and the expectation of providing an account. It has been at the Centre of conversations about issues in the public, nonprofit, and private sectors as a component of governance. On the other hand, accountability in leadership roles refers to the recognition and acceptance of accountability for actions, decisions, products, and policies, as well as their administration, governance, and implementation within the parameters of the role or employment position (United Nations Economic and Social Commission, 2020). It also includes the duty to report, explain, and answer for any consequences that may arise.

Accountability was described as the "formal or legal locus of responsibility" by Pfifner and Presthus in 1960. Accountability as the formal relationships that give meaning to the rule of law doctrine between the legislative and judicial branches and the administration.

Because of this, public officials are required by the accountability principle to make sure that public funds are used lawfully, sensibly, and economically. This obligation must be proven by periodic reports that are based on genuine documents that have been turned in to the relevant authority. However, the primary obstacle to accountability in the public sector is a dearth of sufficient and trustworthy statistical data, which is occasionally tainted by corrupt practices. Therefore, the government must have the assurance that public funds are spent for the purposes specified and without personal gain to any private individual beyond fair compensation for his services. It also mandates the keeping of proper financial records and the provision of a fair value to the contracting government agency (Kim, 2019).

iii. Integrity

Killinger (2010) defines integrity as the quality of being truthful and consistently adhering to high moral and ethical principles. In the context of public procurement, the OECD (2016) describes integrity as the responsible use of finances, resources, assets, and power strictly for their intended official purposes, aligned with public interest. This underscores the responsibility of procurement officers that ensures that procurement activities align with government objectives and serve the public good. Similarly, Cravero (2020) highlights that procurement integrity revolves around ensuring that public officials conduct procurement activities in a manner that upholds moral principles and ethical standards, such as honesty, professionalism, and righteousness. These perspectives collectively emphasize the importance of adhering to established due process during public procurement.

Integrity, along with accountability and transparency, is vital in public procurement, as it involves the use of taxpayer funds to support government activities. Public procurement is a significant economic activity, contributing substantially to national budgets. On a global scale, public procurement is estimated to account for 10–15% of GDP, though the specific figures may vary across countries. These figures indicate that public procurement in an important activity and hence need to follow all laws and regulation during procurement. The integrity principles apply to the procurement system and its participants and in which the procurement is carried out in compliance with the relevant laws and regulations. According to Tadewos (2020), lack of integrity in procurement decreases the validity of organization and/or government decisions and diminishes trust in procurement performance. In this way, there might be corruption in the procurement operation.

iv. Compliance

Compliance refers to adhering to the legal rules and guidance

regarding public procurement. According to Eyaa and Oluka (2011), Public procurement compliance as act of following the legal and procedural guidelines laid down in public procurement acts and regulations to ensure the integrity of public expenditure. It involves ensuring transparency, integrity, and the addressing of societal goals and public values during the procurement process (Grandia *et al.*, 2023). This definition implies that compliance in the context of public procurement has traditionally been understood as conformity or obedience to regulations and legislation. One key factor that may influence compliance of public procurement is political influence. According to Hui *et al.* (2011) interferences from the local politicians, businesspersons, members of parliament and very influential top management individuals has interrupted the procurement system and deterred transparency.

Performance

Performance in public procurement is closely linked to the principle of value for money, which integrates economy, efficiency, and effectiveness. Economy focuses on acquiring inputs at the lowest possible cost without compromising quality, efficiency emphasizes the relationship between inputs and outputs by minimizing waste and delays, while effectiveness assesses whether procurement outcomes meet planned objectives and societal needs (Thai, 2009) A procurement system may be considered high-performing when it delivers the right goods, works, or services, in the right quantity and quality, at the right time, and at an acceptable cost, while contributing to improved public service outcomes.

Procurement performance also has a strong compliance and governance dimension. In the public sector, performance cannot be divorced from compliance with procurement laws, regulations, and established procedures. Adherence to legal frameworks such as procurement acts and regulations enhances transparency, accountability, and competition, which are essential for public trust and the prevention of corruption (Arrowsmith, 2010). Consequently, a procurement process that achieves cost savings but violates due process or excludes fair competition may be viewed as operationally efficient but institutionally weak in performance terms. This dual emphasis distinguishes public procurement performance from private sector procurement, where profit maximization is often the overriding objective.

Delays in procurement processes can lead to cost overruns, stalled projects, and poor service delivery, particularly in sectors such as health, education, and infrastructure. Therefore, the ability of procurement systems to plan effectively, conduct timely tendering, evaluate bids objectively, and manage contracts efficiently is a critical indicator of performance (Hunja, 2003). Effective contract management, including monitoring supplier performance and enforcing contract terms, further ensures that expected benefits are realized over the life cycle of procurement.

The concept of performance in public procurement in recent years has expanded to incorporate strategic and developmental objectives. Governments increasingly use procurement as a policy tool to promote sustainability, innovation, local content development, and social inclusion. From this perspective, procurement performance is assessed not only by immediate transactional outcomes but also by long-term socio-economic impacts, such as supporting small and medium enterprises, promoting environmental sustainability, and enhancing industrial capacity (Loader, 2018). This broader view recognizes public procurement as a lever for achieving national development priorities.

Review of Related Empirical Studies

Okotie and Tafamel (2021) investigated Nigeria's public procurement policies and transparency using the case of the country's civil service. Regression analysis was used in the study to ascertain the association between the Nigerian Civil Service's public procurement policies and its degree of transparency. The study's findings demonstrate a strong and favourable relationship between the degree of transparency and public procurement system. The study recommended that in order to make the most use of the resources at hand, impartiality and justice should be fundamental components of Nigeria's public procurement system. The study highlights the importance of transparency in public institution procurement in Nigeria, the study findings is less relevant to be applied to tertiary institution because it only focused on government ministries. Therefore, the present study seeks to fill this gap.

Khorana *et al.* (2024) conducted a study aimed at measuring the public procurement transparency index of electronic government procurement systems. The objective was to develop a public procurement transparency index and assess the impact of institutional reforms and membership in the World Trade Organization Government Procurement Agreement (WTO GPA) on transparency. The researchers used multistage sampling techniques to collect data from 133 countries, drawing on published documents related to anti-corruption and state-building to develop the transparency index. Probit regression analysis was employed to examine the relationship between WTO GPA membership and transparency. The results indicated that e-government procurement systems significantly promote transparency, particularly in countries with strong institutional frameworks. Additionally, using fractional probit regression techniques, the study found that institutional quality and infrastructure are key determinants of transparency in public procurement. The findings underscore the importance of information technology and institutional reforms in enhancing transparency and accountability in public procurement, offering valuable insights for policymakers.

Ottou *et al.* (2024) studied public procurement performance measurement by developing the Procurement Delay Index (PDindex) to quantify delays and improve timeliness in Ghana's public procurement processes. Using a mixed-methods approach, the study combined qualitative and quantitative data, applying Six Sigma methodology to a real-world case study involving procurement records from 2013-2015. The PD index was calculated using statistical equations, revealing significant delays in all international competitive tendering processes, with a 0σ PDindex score indicating severe delays. The study recommends adopting the PDindex to complement existing tools. While innovative, its focus on a single case study limits generalizability, and Six Sigma's complexity may pose adoption challenges for public procurement entities. Broader application across various entities could strengthen its utility. While this innovative approach addresses critical issues in procurement, its reliance on a single case study may limit generalizability.

Michael *et al.* (2023) examined the impact of the Public Procurement Act and the procurement procedure on contract awards costs using a survey research design. The study uses a descriptive statistic to analyze the information obtained from the fifty procurement experts. The study's findings indicated that a number of reasons could cause delays in the procurement act's full implementation. As a result, the report suggests monitoring the frequency of abandoned road projects, examining project contract costs, and guaranteeing process openness. In addition, it was

suggested that all parties involved in the PPA 2007 implementation try to overcome the biggest obstacles by means of enhancing the country's legal system, providing sufficient planning and execution, and putting an end to corruption in Nigeria. The study provides valuable insights into the challenges facing the implementation of the Public Procurement Act, but the study could have benefitted from a more critical analysis of the data, and a deeper exploration of the systemic issues hindering the PPA's effectiveness which the present study is here to do.

Asogwa and Obetta (2022) evaluated the impact of the 2007 Procurement Act on public accountability at the University of Nigeria, Nsukka. The study examined how the Act promotes fair opportunities for contractors, reduces corruption, and ensures quality control in procurement processes. Using a descriptive survey design, a sample of 41 respondents was selected from 103 staff members through stratified random sampling. Data were collected via questionnaires and analyzed using weighted means and standard deviations. Findings indicated that the Act enhances transparency, reduces corruption by enforcing due process, and ensures quality control through compliance with standards. While the study offers important insights, its limitation lies in focusing on a single institution, which restricts the broader applicability of its conclusions. Similar to the present study at Federal University of Technology Minna, this research uses a single case but involves a smaller sample, potentially limiting generalizability.

Bala (2021) examined the Public Procurement Act and its practical implementation in Nigeria. The study aimed to evaluate the scope, depth, and effectiveness of the Act, addressing critical issues such as corruption, irregularities in the procurement sector, and the non-constitutionality of the National Council on Public Procurement. Utilizing qualitative methods, the research found significant ambiguity in the Act's application among non-state, federal, and state entities, highlighting persistent challenges related to corruption and procurement irregularities. The study concluded that these issues hinder effective implementation. Bala recommended that the government enhance public awareness of the Act's importance and compliance benefits through seminars, workshops, and awareness campaigns. While the study provides valuable insights into the Act's implementation challenges, it could benefit from a more comprehensive quantitative analysis and broader stakeholder perspectives, which is captured in the present study.

METHODOLOGY

The study adopted a cross sectional survey research design. This design enabled the researcher collect data at a single point in time. It's like taking a snapshot of a group of people, variables, or phenomena at one moment. The population of this study comprised 385 members of Federal University of Technology Minna, drawn from procurement unit, bursary unit, physical planning, development unit, works and maintenance unit and contractors. Given the manageable population size of FUT Minna staff in the selected departments and units, a census approach was adopted with a purposive sampling technique. It ensures comprehensive data collection from all relevant stakeholders, eliminating sampling bias. Therefore, the sample size for the study was 361 respondents. The study used structured questionnaire as the main instruments to collect data from respondents in Federal University of Technology Minna. The questionnaire was divided into two sections; the first section comprised the socioeconomic and demographic features of the respondents. The second section consisted of questions on both independent and the dependent variables. The questions are designed on a 5-point Likert scale, ranging from 1, very low to 5, very high extent Primary data was collected for the study and analyzed using

descriptive statistics and Pearson’s product-moment correlation.

RESULTS

Correlation between transparency and performance of FUT Minna, Niger State, Nigeria.

The analysis in Table 1 shows the correlation between the performance of public procurement (PERM) and transparency of public procurement. The variables of transparency of public procurement includes “public have access to procurement plan (PAPP), all the stakeholders are involved in the processes on decisions related to the procurement planning (STAKP), open and competitive tendering are used in procurement (OPEC), The bidding documents are standardized and used for bidding (BIDS), partiality is avoided in contract awards and management (PARC), and transparency is maintained in contract awards (TRAM). From the Table 14 indicate that the relationship between PERM and PAPP, STAKP, OPEC, BIDS, PARC and TRAM are correlated at 0.823,

0.779, 0.633, 0.942, 0.874 and 0.721 respectively indicating that FUT Minna public procurement performance correlates with transparency of the procurement process.

In addition to the study findings in Table 1, the relationship between public procurement performance and PAPP, STAKP and TRAM are not statistically significant since the table value 0.182, 0.051 and 0.190 are not significant at P-value 0.05. indicating that a change in variable “public have access to procurement plan (PAPP)”, “all the stakeholders are involved in the processes on decisions related to the procurement planning (STAKP)” and “transparency is maintained in contract awards (TRAM)” does not necessarily affect the public procurement performance. Also, the analysis in Table 1 reveals that the relationship between public procurement performance and variables “OPEC (.000), “BIDS (.008)” and “PARC (.000)” are statistically significant at P-value of 0.05. This indicate that change in variable “OPEC, “BIDS” and “PARC” may affect FUT Minna public procurement performance.

Table1: Correlation between transparency and performance of FUT Minna, Niger State, Nigeria.

		PERM	PAPP	STAKP	OPEC	BIDS	PARC	TRAM
PERM	Pearson Correlation	1	.823	.779	.633**	.942**	.874**	.721
	Sig. (2-tailed)		.182	.051	.000	.008	.000	.190
	N	120	120	120	120	120	120	120
PAPP	Pearson Correlation	.823	1	.007	-.068	-.244**	.382**	.127
	Sig. (2-tailed)	.182		.937	.462	.007	.000	.165
	N	120	120	120	120	120	120	120
STAKP	Pearson Correlation	.779	.007	1	.151	.115	.269**	.055
	Sig. (2-tailed)	.051	.937		.101	.212	.003	.552
	N	120	120	120	120	120	120	120
OPEC	Pearson Correlation	.633**	-.068	.151	1	.177	.565**	-.462**
	Sig. (2-tailed)	.000	.462	.101		.054	.000	.000
	N	120	120	120	120	120	120	120
BIDS	Pearson Correlation	.942**	-.244**	.115	.177	1	.050	.433**
	Sig. (2-tailed)	.008	.007	.212	.054		.587	.000
	N	120	120	120	120	120	120	120
PARC	Pearson Correlation	.874**	.382**	.269**	.565**	.050	1	-.190*
	Sig. (2-tailed)	.000	.000	.003	.000	.587		.038
	N	120	120	120	120	120	120	120
TRAM	Pearson Correlation	.721	.127	.055	-.462**	.433**	-.190*	1
	Sig. (2-tailed)	.190	.165	.552	.000	.000	.038	
	N	120	120	120	120	120	120	120

** . Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Correlation between accountability and performance of FUT Minna, Niger State Nigeria

The analysis of the relationship between Accountability and Procurement performance of public procurement are shown in Table 2. The variables of accountability of public procurement performance includes the procurement processes are carried out with ethical standards (Proc.), bidders' qualifications are thoroughly verified before contract award (NACA), preventive measures are taken to avoid collusion among bidders (Prev.), there is fair competition among bidders in procurement process (Fair), procurement processes are free from corruption (Procu.) and accountability in decision-making is highly maintained (ACCD). The study result shows that the relationship between performance of public procurement and Proc., NACA, Prev., Fair, Procu. and ACCD are correlated at .756, .828, .728, .603, .948 and .966 respectively. The findings indicate that accountability of public procurement process has effect on public procurement performance.

In addition to the analysis, Table 2 indicate that the relationship between public procurement performance and Proc. (0.005), NACA (0.012) and Prev. (0.02) are statistically significant at P-value of 0.05. indicating that compliance with component the procurement processes are carried out with ethical standards (Proc.), bidders' qualifications are thoroughly verified before contract award (NACA), and preventive measures are taken to avoid collusion among bidders (Prev.) may affect FUT Minna public procurement performance.

Also, Table 2 reveals that the relationship between public procurement performance and "Fair (.491)", Procu (.605) and ACCD (.475) are not statistically significant at P-value of 0.05. indicating that compliance with component fair competition among bidders in procurement process (Fair), procurement processes are free from corruption (Procu.) and accountability in decision-making is highly maintained (ACCD) may not affect FUT Minna public procurement performance.

Table 2: Correlation between accountability and performance of FUT Minna, Niger State Nigeria

		PERM	Proc.	NACA	Prev.	Fair	Procu.	ACCD
PERM	Pearson Correlation	1	.756**	.828*	.728**	.603	.948	.966
	Sig. (2-tailed)		.005	.012	.002	.491	.605	.475
	N	120	120	120	120	120	120	120
Proc.	Pearson Correlation	.756**	1	.169	.793**	.197*	.214*	.708**
	Sig. (2-tailed)	.005		.065	.000	.031	.019	.000
	N	120	120	120	120	120	120	120
NACA	Pearson Correlation	.828*	.169	1	.108	.104	.111	-.006
	Sig. (2-tailed)	.012	.065		.242	.258	.228	.944
	N	120	120	120	120	120	120	120
Prev.	Pearson Correlation	.728**	.793**	.108	1	.398**	.373**	.665**
	Sig. (2-tailed)	.002	.000	.242		.000	.000	.000
	N	120	120	120	120	120	120	120
Fair	Pearson Correlation	.603	.197*	.104	.398**	1	.884**	.041
	Sig. (2-tailed)	.491	.031	.258	.000		.000	.658
	N	120	120	120	120	120	120	120
Procu.	Pearson Correlation	.948	.214*	.111	.373**	.884**	1	.134
	Sig. (2-tailed)	.605	.019	.228	.000	.000		.144
	N	120	120	120	120	120	120	120
ACCD	Pearson Correlation	.966	.708**	-.006	.665**	.041	.134	1
	Sig. (2-tailed)	.475	.000	.944	.000	.658	.144	
	N	120	120	120	120	120	120	120

** . Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Correlation between integrity and performance of FUT Minna, Niger State, Nigeria

The analysis of the relationship between integrity and public procurement performance of FUT Minna public procurement are shown in Table 3 from the analysis it was recorded that Public procurement decisions are based on objective criteria (PUBD, .634), Accountability of procurement officers and contractors (ACCP, .704), Transparency in procurement criteria maintained (TRANP, .620), Fair competition ensured among bidders (FAIRC, .792), Procurement process free from corruption (PROP, .617) and due

diligence conducted on contractors before awarding contracts (DUED, .531) are strongly positively correlated with public procurement performance. However, ACCP (.008), FAIRC (.004), PROP (.004) and DUED (.000) are statistically significant at confident level of 0.05, implying that compliance with ACCP, FAIRC, PROP and DUED has effect in FUT Minna public procurement performance. Similarly, PUBD (.145) and TRANP (.502) are not statistically significant at P-value of 0.05. Indicating that whether FUT Minna procurement unit complies PUBD and TRANP or not doesn't necessarily affect the performance of her public procurement.

Table 3: Correlation between integrity and performance of FUT Minna, Niger State, Nigeria

		PERM	PUBD	ACCP	TRANP	FAIRC	PROP	DUED
PERM	Pearson Correlation	1	.634	.704	.620	.792	.617**	.531**
	Sig. (2-tailed)		.145	.008	.502	.004	.004	.000
	N	120	120	120	120	120	120	120
PUBD	Pearson Correlation	.634	1	.531**	.568**	.491**	.328**	.612**
	Sig. (2-tailed)	.145		.000	.000	.000	.000	.000
	N	120	120	120	120	120	120	120
ACCP	Pearson Correlation	.704	.531**	1	.919**	.816**	.665**	.480**
	Sig. (2-tailed)	.008	.000		.000	.000	.000	.000
	N	120	120	120	120	120	120	120
TRANP	Pearson Correlation	.620	.568**	.919**	1	.862**	.695**	.516**
	Sig. (2-tailed)	.502	.000	.000		.000	.000	.000
	N	120	120	120	120	120	120	120
FAIRC	Pearson Correlation	.792	.491**	.816**	.862**	1	.744**	.509**
	Sig. (2-tailed)	.004	.000	.000	.000		.000	.000
	N	120	120	120	120	120	120	120
PROP	Pearson Correlation	.617**	.328**	.665**	.695**	.744**	1	.556**
	Sig. (2-tailed)	.004	.000	.000	.000	.000		.000
	N	120	120	120	120	120	120	120
DUED	Pearson Correlation	.531**	.612**	.480**	.516**	.509**	.556**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	120	120	120	120	120	120	120

** . Correlation is significant at the 0.01 level (2-tailed).

Correlation between compliance and performance of FUT Minna, Niger state, Nigeria.

Table 4 shows the relationship between public procurement performance and compliance with public procurement act. The Table 4 recorded the positive correlation between public procurement performance and component ‘‘adherence to Procurement Laws and Regulations (AdheP, .818), transparency in the Tendering Process (TranT, .943), and Public Advertisement of Tenders (PubA, .507)’’, all indicating statistically significant at P-value 0.05. this finding is a revelation that adherence to Procurement Laws and Regulations (Adhe P), transparency in the Tendering

Process (TranT), and Public Advertisement of Tenders may affect FUT Minna public procurement performance.

Similarly, Table 4 recorded that Fair Bid Evaluation (Fair B.), Timely Completion of Procurement Processes (Time C) and use of standardized bidding documents (Use S) are weakly positively correlated with public procurement performance at .457, .328 and .241 respectively. However, the relationship between these components and performance of FUT Minna public procurement are statistically significant at .000. Implying that whether FUT Minna, public procurement unit complies with these components or not may not necessarily affect FUT Minna performance of public procurement.

Table 4: Correlation between compliance and performance of FUT Minna, Niger state, Nigeria.

		PERM	AdheP	TranT	UseS	PubA	FairB	TimeC
PERM	Pearson Correlation	1	.818**	.943**	.241**	.507**	.457**	.328
	Sig. (2-tailed)		.000	.000	.008	.000	.000	.000
	N	120	120	120	120	120	120	120
AdheP	Pearson Correlation	.818**	1	.734**	.252**	.434**	.482**	.299**
	Sig. (2-tailed)	.000		.000	.006	.000	.000	.001
	N	120	120	120	120	120	120	120
TranT	Pearson Correlation	.943**	.734**	1	.296**	.563**	.522**	.246**
	Sig. (2-tailed)	.000	.000		.001	.000	.000	.007
	N	120	120	120	120	120	120	120
UseS	Pearson Correlation	.241**	.252**	.296**	1	.279**	.306**	.074
	Sig. (2-tailed)	.008	.006	.001		.002	.001	.421
	N	120	120	120	120	120	120	120
PubA	Pearson Correlation	.507**	.434**	.563**	.279**	1	.706**	.064
	Sig. (2-tailed)	.000	.000	.000	.002		.000	.489
	N	120	120	120	120	120	120	120
FairB	Pearson Correlation	.457**	.482**	.522**	.306**	.706**	1	.134
	Sig. (2-tailed)	.000	.000	.000	.001	.000		.143
	N	120	120	120	120	120	120	120
TimeC	Pearson Correlation	.328	.299**	.246**	.074	.064	.134	1
	Sig. (2-tailed)	.758	.001	.007	.421	.489	.143	
	N	120	120	120	120	120	120	120

** . Correlation is significant at the 0.01 level (2-tailed).

TESTING OF HYPOTHESES

i. There is no significant relationship between transparency and performance at Federal University of Technology Minna.

Table 1 examined the relationship between transparency and performance at FUT Minna. Transparency was measured using six variables: Open and competitive tendering ($r = 0.633, p = 0.000 < 0.01$), standardized bidding documents ($r = 0.942, p = 0.008 < 0.01$). Procurement record accessibility ($r = 0.874, p = 0.000 < 0.01$), showed a significant and positive relationship with performance at FUT Minna and hence the null hypothesis was rejected whereas public access to procurement plan ($r = 0.823, p = 0.182 > 0.05$). Stakeholder involvement in procurement planning ($r = 0.779, p = 0.051 > 0.05$) and transparency in monitoring ($r = 0.721, p = 0.190 > 0.05$) indicated no significant and positive relationship with performance. Among the six transparency variables tested, open and competitive tendering (OPEC), standardized bidding documents

(BIDS), and procurement record accessibility (PARC) proved to enhance performance at FUT Minna. However, public access to procurement plan (PAPP), stakeholder involvement in procurement planning (STAKP), and transparency in monitoring (TRAM) were not found to have significant relationships with performance; an indication that while some dimensions of transparency are strongly related to improved procurement outcomes, others may require further institutional strengthening or enforcement to yield significant effects.

ii. There is no significant relationship between Accountability and performance at Federal University Technology Minna.

Table 2 showed that Accountability was measured using six indicators: Procurement Procedures ($r = 0.756, p = 0.005$), National Accountability Compliance ($r = 0.828, p = 0.012$), Prevention Measures ($r = 0.728, p = 0.002$), revealed a strong and significant positive correlation with performance. Fairness ($r = 0.603, p = 0.491$), Procurement Compliance ($r = 0.948, p = 0.605$), and accountability documentation ($r = 0.966, p = 0.475$). The hypothesis

testing confirms that accountability, as measured through procurement procedures, national accountability compliance, and preventive measures, significantly affect performance at FUT Minna. However, fairness, compliance, and documentation, though positively correlated, did not show statistically significant influence on performance.

iii. **There is no significant relationship between Integrity and performance at Federal University Technology Minna.**

Table 16 examined relationship between integrity and performance. Integrity was measured through six dimensions: public disclosure ($r = 0.634$, $p = 0.145$), transparency ($r = 0.620$, $p = 0.502$), accountability ($r = 0.704$, $p = 0.008$), fairness ($r = 0.792$, $p = 0.004$), property rights protection (PROP), and due diligence ($r = 0.617$, $p = 0.004$). The results indicated that higher levels of accountability, fairness, respect for property rights, and due diligence have a significant and positive relationship with performance at FUT Minna and therefore, the null hypothesis was rejected while public disclosure and transparency were not statistically significant. This highlights that, in FUT Minna, strengthening mechanisms of accountability, fairness, property rights protection, and due diligence may yield more measurable improvements in procurement performance compared to public disclosure and transparency mechanisms.

iv. **There is no significant relationship between compliance and performance at Federal University Technology Minna.**

As shown in Table 17, Compliance in procurement was measured by adherence to procedures ($r = 0.818$, $p < 0.01$), transparency in transactions ($r = 0.943$, $p < 0.01$), use of standard documents ($r = 0.241$, $p < 0.01$), public access to information ($r = 0.507$, $p < 0.01$), fairness in bidding ($r = 0.457$, $p < 0.01$ significantly improves procurement performance at FUT Minna. However, timely completion ($r = 0.328$, $p = 0.758$) does not significantly correlate with procurement performance in FUT Minna. On the basis of these findings, the null hypothesis was rejected for adherence to procedures, transparency of transactions, use of standard documents, public access to information, and fair bidding, confirming that these compliance factors significantly enhance procurement performance. However, the null hypothesis was accepted for timely completion, indicating no significant effect on performance

CONCLUSION AND RECOMMENDATION

This study concluded that procurement performance at FUT Minna is strongly influenced by the principles of transparency, accountability, integrity, and compliance. Transparency through open tendering and stakeholder engagement, accountability via adherence to procedures and oversight, integrity through fairness and ethical conduct, and compliance with procurement laws all showed significant positive correlations with performance. Together, these principles ensure efficiency, fairness, and value-for-money in the public procurement system.

Based on the analysis, it is recommended that;

- i. FUT Minna should enhance transparency through the adoption of e-procurement systems, publication of procurement plans, and use of standardized bidding documents to ensure openness and fairness.
- ii. The institution should uphold accountability by instituting regular audits, enforcing adherence to established procedures, and applying clear sanctions against

misconduct, thereby making officers responsible for their actions.

- iii. FUT Minna should promote integrity by safeguarding fair competition, protecting whistleblowers, and insulating procurement decisions from political or personal influence to maintain ethical standards.
- iv. Compliance with procurement laws and guidelines should be institutionalized through continuous training of procurement officers, routine compliance audits, and the enforcement of penalties for violations to guarantee efficiency, consistency, and value-for-money outcomes.

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