

ROLE OF INTEGRITY AND PUBLIC ACCOUNTABILITY IN ENHANCING PUBLIC PROCUREMENT PRACTICES IN NIGERIA

OKOTIE, Williams Ph.D

Nigerian Maritime Administration and Safety Agency
Department of Procurement, Lagos State
E-mail: oksunbill@yahoo.co.uk

TAFAMEL, Ehiabhi Andrew Ph.D

Department of Business Administration
Faculty of Management Sciences
University of Benin, Benin City, Nigeria
E-mail: tafandrew@yahooo.com

Abstract

Integrity refers to the acceptable standards of behavior and moral principles that guide a profession in society at large. Public accountability is the process of dealing with proper documentations of procurement activities. This study empirically examines the role of integrity and public accountability in enhancing public procurement practices in the Nigerian Civil Service. A survey research design was adopted. The population of this study consisted of two thousand nine hundred and thirty-three (2933) staff members of the public procurement department/unit of different federal government ministries in Abuja. A sample size of 352 staff members was obtained with the aid of Taro Yamane formula. Stratified random sampling was used in selecting the 352 staff members for this study. Out of 352 copies of the questionnaires administered, 330 were retrieved. However, 318 copies of the questionnaires were found usable for data analyses. In testing the various hypotheses stated for this study, multiple regression analysis was used. The regression result revealed that public accountability has a positive and insignificant effect on public procurement practices and integrity has a positive and significant effect on public procurement practices at a 1% level of significance. The study recommends that there should be continuous re-orientation of public procurement officers on the need for integrity and transparency in the procurement procedure.

Keywords: Integrity, Public Accountability, Public Procurement, Stakeholder Theory

Introduction

The responsibility for procurement is allocated, plans are linked to procurement, and bids are initiated in time. Also, pre-tender technical and environmental due diligence on the proposed site is equally essential. The procurement process must be transparent, numerous bids must be received and competition ultimately should drive down prices (The Nigeria Public

Procurement Act, 2007). Therefore, governance and due process procedures enhance openness, judicious allocation, and utilization of resources, effective control, and monitoring of performance and compliance in service delivery in public projects (Osezua & Julius, 2013). The process of governance in recent times has moved towards maintaining the integrity and public accountability in the use of tax payer's funds and efficiency in the delivery of quality services.

This is surprising given that public procurement has been employed as a vital instrument for achieving economic, social and other objectives (Arrowsmith, 2003), and is painfully an area vulnerable to mismanagement and corruption (OECD, 2007). Based on the aforementioned studies, this has left a knowledge gap in knowledge, which this study intended to fill by using stakeholder theory to develop a nexus between integrity and public accounting and public procurement practices in the Nigerian Civil Service to facilitate further empirical studies on public procurement in the Nigerian context." The study also contributes to the body of knowledge on the area of transparency and public procurement practice in Nigeria. Therefore, this study examines the role of integrity and public accounting in enhancing public procurement practices in the Nigerian Civil Service.

Research Hypotheses

The hypotheses for this study are stated in a null form:

- (i) Public accountability has no significant effect on enhancing public procurement practices in Nigeria.
- (ii) Integrity has no significant effect on enhancing public procurement practices in Nigeria.

Literature Review

Concept of Public Procurement Practices

Public procurement is simply the purchase of goods and services by public institutions in meeting the needs of the citizens. Unaam and Mark (2015) further opined that public procurement is the awarding of public contracts and projects between the government and the private sector organizations in the areas of health services, education, military, and construction of roads, among others. Enofe, Okuonghae, and Onobun (2015) opined that the concept of procurement in a state is based on available resources for the

purchase of equipment, logistics, materials, supplies, and services required by an organization to fulfill its core business and development programme. The procurement process, therefore, involves planning, purchasing, contracting, and negotiating directly with the source of supply. Ocheni and Nwankwo (2012) believe that individuals involved in the procurement process should be held accountable by undergoing proper scrutiny. Ojo and Gbadebo (2014) also add that invitation to bid, bid security, submission of bids, rejection of bids, and validity periods of bids are some of the major methods involved in the public procurement process in any given country. Besides, the modification and withdrawal of tenders, bid opening, the examination of bids, acceptance of bids, domestic preferences, mobilization of fees, contract performance guarantee, interest on delayed payments, and record of procurement proceedings are other measures used in the public procurement process to attain accountability, transparency, efficiency, value for money and healthy competition in the procurement process (Nwafor, 2013).

Public procurement has to do with government purchasing goods, services, and other resources for state activities and utilization; the basic purpose of which is to secure the best value for public money (Bodunrin, 2016). According to the World Bank (1995), public procurement can also be seen as the means of using public funds to acquire goods and services by a procuring entity. However, public procurement in Nigeria has attracted the attention of the general public, and thus generated an avalanche of discourse among researchers, journalists, and indeed the general populace; on the area of reforms, restructuring, rules, and regulations guiding the tender process (Unaam & Mark, 2015). Policy discourse has also turned away from the emphasis on the restructuring of the public sector towards the search for innovative solutions and a more precise analysis of exactly how governments can most effectively and efficiently meet infrastructural requirements of her citizens (Abebe, 2012). One of the ways of achieving this is through effective procurement. Procurement is a vital function of governments at all levels whether local government, state, or federal, all over the world (Dakwang & Muripshaka, 2017).

The Nigeria Public Procurement Act (PPA, 2007) was enacted to strengthen weakened public institutions to achieve good governance in public procurement with the truism, transparency, and accountability (Adewole, 2014). The National Council on Public Procurement (NCP) and Bureau of Public Procurement (BPP) are the regulatory authorities responsible for oversight, management and monitoring of public procurement practices and

system with an emphasis on the due process system in curtailing the shortcomings of the public procurement process in the country (Adewole, 2014). Besides, the Bureau of Public Procurement (BPP) is charged with other responsibilities such as regulatory and administration, coordination, harmonization, undertaking research, coordinating institutional capacity, acts as a supervisory platform, and provides guidelines to regulate public procurement practices (Jacob, 2010).

The Public Procurement Act of 2007

Federal Government of Nigeria in its determined effort to harness, maximize and utilize the resources of the country for the improvement of life of its citizens instituted a robust Public Procurement System (PRS) for the execution of all government projects, works, and services (Fayomi, 2013). According to The Nigeria Public Procurement Act (2007, p.4), the primary goal of the Public Procurement Act, 2007 is the:

“Establishment of National Council on Public Procurement and the Bureau of Public Procurement as the regulatory authorities responsible for the monitoring and oversight of public procurement, harmonizing the existing government policies and practices by the regulating, setting standards and developing the legal framework and professional capacity for public procurement in Nigeria, and for other related matters”.

The core objectives of the Act are to promote economy and efficiency, healthy competition, providing level playing ground for all strata of bidders, value for money, and transparency. The Bureau of Public Procurement (BPP) reviews and certifies the Federal Government contracts according to established and approved thresholds. The Approved Revised Thresholds for all Ministries, Departments, and Agencies (MDAs) are shown in the table below:

Table 1: Approved review threshold for MDAs

Approving Authority/Objection" award	"No to	Goods	Works	Non-Consultant Services	Consultant Services
BPP issues "No Objection" award/FEC approves	to	₦100 million and above	₦1.0 billion and above	₦100 million and above	₦100 million and above
Ministerial Tenders Board		₦5 million and above but less than ₦100 million	₦10 million and above but less than ₦1.0 billion	₦5 million and above but less than ₦100 million	₦5 million and above but less than ₦100 million
Parastatal Tenders Board		₦2.50 million and above but less than ₦50 million	₦5 million and above but less than ₦250 million	₦2.50 million and above but less than ₦50 million	₦2.50 million and above but less than ₦50 million
Accounting Officer: Permanent Secretary		Less than ₦5 million	Less than ₦10 million	Less than ₦5 million	Less than ₦5 million
Accounting Officer: Director General/CEO		Less than ₦2.50 million	Less than ₦5 million	Less than ₦2.50 million	Less than ₦2.50 million

Source: Bureau of Public Procurement web site (2017) (www.bpp.gov.ng)

"On conclusion of the contract procedures, the Ministerial Tenders Board will then forward their conclusions and all relevant supporting documentation to BPP for Due Process Compliance Review and Certification. It is only after the Due Process Certificate is issued out by the BPP that the contract is forwarded to the Federal Executive Council for final approval of the award of contract.

Specifically, the Due Process Policy covers two (2) major types of tenders. They are:

- a. *Open tendering*: This type of tenders deal with contracts, purchases, and services above ₦10 million which must be advertised in at least two (2) national dailies and or Government Gazette, and on the Notice Boards of the procuring institution. The essence is for pre-qualification purposes to provide bidders equal opportunity and access to information. This type of tendering is also known as competitive tenders.
- b. *Selective tendering*: In this type of tenders, at least three (3) reputable contractors in specific areas of specialization are selected

and invited to bid. This type of bids is not open because of the technical nature of the job.

However, for efficient and effective procurement system, the following criteria are critical for consideration in the award of contracts, works, and services in the Due Process (Ezekwesili, 2002 cited in Fayomi, 2013):

- a. *Priority*: These kinds of projects are of priority to government especially in the following sectors: agriculture, health, education, solid minerals, sport, among others. They have a better chance of completion and readiness than other projects in other sectors.
- b. *Benefits*: What are the benefits of the projects? Can these be quantified? Will the benefits derivable directly enhance the standard of living of the people?
- c. *Technical*: Was any feasibility study undertaken for the project? There must be confirmation that the design met with legal safeguards obligations such as provision for compensation for displaced persons, that the engineering plans had been completed and subjected to independent review, that a procurement plan had been prepared.
- d. *Contracting*: There must be evidence that due process had been strictly adhered to in the selection of proposed contractors, such as open tendering, that arrangements are in place for technically competent, independent monitoring and supervision of contractors.
- e. *Costing*: Evidence that the project had been adequately subjected to costing with anticipated price fluctuations already in-built. This is to avoid the potential variation on contracts. Evidence that prices quoted are by prevailing price index and that projects were not unnecessarily loaded to ensure a bloated cost.
- f. *Project management*: Confirmation that a project cash flow forecast consistent with the procurement plan had been prepared and independently verified by a consultant, that the implementing Agency has the procurement and financial management capacity to manage the project funds.
- g. *Payment*: Where large assets are to be acquired, confirmation must be made through physical verification by the relevant authority before such assets are paid for and that small assets will be subject to random verification. There must be confirmation that the implementing Agency has submitted required reports and audits on previous or ongoing Capital Projects, which a revised procurement plan would be presented each time a payment request is presented for a signed contract."

Public Accountability and Public Procurement Practices

Accountability is the duty imposed on any person who holds power or authority in the position of trust to act for and on behalf of another person to take responsibility for his action and to render an account of stewardship whenever it is necessary to do so (Adesola, 2001). Accountability means to hold rulers or leaders answerable for their action or inaction and depending on the answer to be subjected to potential sanctions both positive and negative. It guarantees accurate and proper documentation and demonstration of ethical standards in the procurement process (Enofe, *et al.*, 2015). Effective accountability requires in the collection and disbursement of public funds through the various ministries, parastatals, and agencies for government programmes and activities call for concern. Effective accountability requires credible reporting of what has been accomplished to bodies to whom the parties are responsible and to the other parties in the accountability relationship. "The revenue and expenditure constitute the main factors for the economic growth stimulation of public organizations (Baharud-din *et al.*, 2014). In public sector administration, accountability is used to draw the attention of the government close to its citizens who have suffered poor service delivery as a result of improper use of public funds. More so, lack of transparency and accountability of funds in the public establishment would result in ineffective and inefficient auditing of public accounts. Public accountability guarantees the prospects of the public procurement process in any given country. Unaam and Mark (2015) conducted a study on the effect of ethics and integrity on a good public procurement system in Nigeria. The study made use of survey research design by distributing structured questionnaires to eighty-two (82) representatives of the Bureau for Public Procurement in Abuja, Nigeria, and employed the Pearson Product Moment Coefficient of correlation for the data analysis. The empirical evidence from the study revealed that the presence of good ethical standards, public accountability, and transparency effectively enhance the public procurement system in Nigeria.

Testing Hypothesis One (1): Public accountability has no significant effect on enhancing public procurement practices in Nigeria.

Integrity and Public Procurement Practices

International best procurement practices recognize that integrity is best achieved through such practices as clear and consistent regulations, and public tendering (Rothery, 2003). Integrity is important in procurement and it

refers to openness. Integrity, therefore, is an essential aspect of ensuring accountability and minimizing corruption, and has gained prominence in Organizations for Economic Cooperation and Development (OECD) countries, and is particularly associated with the rise of the governance agenda as integrity is a core governance value (Smith-Deighton, 2004). Oshisami (2004) asserts that the integrity in public procurement emerged mainly because practices of bad governance, characterized by corruption, unaccountable governments and lack of respect for human rights, had become increasingly dangerous, and the need to intervene in such cases had become urgent. Employees, management, and board members should not place themselves under any obligation, financial or otherwise, to outside individuals and organizations that might influence their actions in the normal course of action (Okafor, 2009). Integrity in government procurement will "assure both domestic and foreign investors that contracts will be awarded fairly and equitably. In all markets, a lack of integrity in the sense of absence of information on rules and practices could operate as a barrier to trade and may affect foreign suppliers more than local ones (Arrowsmith, 2003).

These rules would also ensure that goods and services are obtained at the most economic prices and thus lead to a reduction in costs. Rege (2001) asserted that the most important benefit of integrity and open procedures are the impacts which their adoption may have on the level of corruption in countries where it is widespread. Therefore, integrity promotes trust by allowing stakeholders to see and judge the quality of government actions and decisions (Smith-Deighton, 2004). Enofe *et al.* (2015) examined the impact of the Public Procurement Act on government accountability in Nigeria. They adopted a survey research design by administering a structured questionnaire to eighty (80) respondents drawn from procurement officers in federal parastatals, Ministry, Department, and Agencies (MDA), contractors, professionals-quantity surveyor, architects, engineers, lawyers, accountants and the general public for the empirical evidence. The empirical results showed that professionalism, transparency, and competition in the public procurement process significantly influence government accountability in Nigeria. This in other words means that transparency, competition, efficiency, and professionalism should be encouraged in the public procurement process to secure the level of government accountability in Nigeria.

Testing Hypothesis Two (2): Integrity has no significant effect on enhancing public procurement practices in Nigeria.

Theoretical Reviews

Stakeholder Theory

Stakeholder theory was “embedded in the management discipline in 1970 and gradually developed by Freeman (1984) incorporating corporate accountability to a broad range of stakeholders. Stakeholder theory can be defined as any group or individual who can affect or is affected by the achievement of the organization's objectives (Freeman, 1984). Unlike agency theory in which the managers are working and serving for the stakeholders, stakeholder theorists suggest that managers in organizations have a network of relationships to serve – this includes the suppliers, employees, and business partners. It was argued that this group of networks is important other than the owner-manager-employee relationship as in agency theory (Freeman, 1999). This study rests on the stakeholder theory because integrity and public accountability are critical in public procurement practices. This theory is one of the core theories of corporate governance. The justification for selecting stakeholders' theory is that the theory entails the mapping of stakeholders to identify them and the relationship they have with the organization (Freeman, 1999). Also, public procurement that will be characterized by accountability, integrity, high ethical standards, and transparency must identify relevant stakeholders that will make the exercise successful. Organizations that will be successful must pay keen attention to the relationship they keep with their stakeholders which can be in the form of customers, suppliers, host community, among others. The stakeholder theory demands that organizations must be responsive to the demands of their stakeholders and the environment (Garriga & Mele, 2004). Organizations can do this by promoting dialogue and action-oriented efforts that create a balance in meeting the needs of the various stakeholders (Ogden & Watson, 1999).

Methodology

This study used survey research design whereby data were collected from the staff members of the public procurement department/unit of different government ministries in Abuja through the administration of questionnaires. The survey design is chosen by the researcher for this study because it accommodated large samples. The use of questionnaires is generally recommended as it facilitates a comparison of themes. The population of this study consisted of two thousand nine hundred and thirty-three (2,933) staff members of the public procurement department/unit of

different government ministries in Abuja. This is because the procurement systems of these government ministries are centralized with their various Headquarters in Abuja. The ministries involved Agriculture; Aviation; Budget and National Planning; Communication; Defence; Education; Environment; Federal Capital Territory; Finance; Foreign Affairs; Health; Justice and Attorney-General; Labour and Employment; Niger Delta; Petroleum; Power, Works, and Housing; Interior; Science and Technology; Solid Minerals; Transportation; Trade, Investment and Industry; Water Resources; Women Affairs; and Youth and Sports.

For this study, a stratified sampling technique was used to record the responses. The sample size is obtained using the formula: $n = \frac{N \cdot e}{1 + N \cdot e}$ (Taro

Yamane, 1967); where N is the population size, n is the sample size, and e is the chance allowed for error or the level of significance. The total number of staff in the public procurement department/unit of different government ministries in Abuja was two thousand nine hundred and thirty-three (2,933) staff. Consequently, the sample size was categorized in the table below;

Table 2: Strata of Sampled Population

S/N	MINISTRY	POPULATION	QUESTIONNAIRE ADMINISTERED
1	Agriculture	86	10
2	Aviation	134	16
3	Budget and National Planning	123	15
4	Communication	142	17
5	Defence	164	20
6	Education	138	17
7	Environment	114	14
8	Federal Capital Territory	80	9
9	Finance	89	11
10	Foreign Affairs	110	13
11	Health	141	17
12	Justice and Attorney-General	123	15
13	Labour and Employment	143	17
14	Niger Delta	131	16
15	Petroleum	124	15
16	Power, Works, and Housing	116	14

17	Interior	123	15
18	Science and Technology	162	19
19	Solid Minerals	156	19
20	Transportation	121	14
21	Trade, Investment, and Industry	124	15
22	Water Resources	102	12
23	Women Affairs	93	11
24	Youth and Sports	94	11
TOTAL		2933	352

In determining the sample size, Yamane's formula which is the application of normal approximation with a 95% confidence level and 5% error tolerance was applied. The formula according to Guilford and Fruchter (1973) is given as:

Where: N = population = 2,933, n = sample size, e = level of significance = 0.05

The sample size of the study is 352 staff members of the different public procurement departments/units of different government ministries, departments, and agencies (MDA) in Abuja. Therefore, stratified random sampling was used in selecting the 352 staff members for this study, and copies of the questionnaire administered.

Model Specification

The model designed for this study was adapted from the work of Unaam and Mark (2015). The justification for using Unaam and Mark's (2015) model is that the model contains one independent variable (integrity and public accountability) that is relevant and incorporated in this study. The model for this study is specified as:

$$PPROC = \beta_0 + \beta_1 INTG + \beta_2 PACT + \epsilon_t$$

Where; PPROC = Public procurement practice, INTG= integrity and PACT= public accountability.

Validity and Reliability of Instrument

The face and content validity of the instrument was carried out by giving the initial drafted questionnaire to senior academics to offer suggestions on the study instrument (questionnaire). Their comments and suggestions on the content of the questionnaire were incorporated, thus enriching the quality of the final questionnaire. In carrying out the reliability test for this study, forty-five questionnaires were administered to the staff members of the public procurement department/unit of different government ministries in Abuja out of which only thirty-nine of them were found usable. The data collected were subjected to a reliability analysis to determine the reliability of the measures and to ensure dependable measurement among the various items in the instrument with the help of Cronbach's Alpha test.

Table 3: Reliability test using Cronbach's Alpha

S/ N	Variables	Item Number	Number of Items	Cronbach's Alpha Value
1	Public procurement Practices	6-13	8	0.752
2	Public accountability	14-19	6	0.753
3	Level of integrity	20-26	7	0.742

Source: Researcher's fieldwork (2020)

The dependent variable in this study is public procurement practices with Cronbach Alpha value of 0.752 using 8 items. The independent variables include public accountability and integrity with reliability scores of 0.753 and 0.742 respectively. In line with the recommendation of Nunnally (1978) cited in Pallant (2013) that the minimum level of 0.7 reliability score is good, it can, therefore, be concluded from the above results that the instrument designed for this study is reliable.

Method of Data Analysis

The responses from the copies of questionnaires that were administered were analyzed using inferential statistics. In testing the single hypothesis stated for this study, a simple regression analysis was used. The rationale for using simple regression analysis is that it is a statistical methodology that

helps estimate the strength and direction of the relationship between two or more variables. All analyses were done using Statistical Package for Social Sciences (SPSS 23.0 Version) software.

Data Presentation and Discussion of Results

The results are shown in Tables 4.1 below:

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.802 ^a	0.644	0.639	0.3202	1.610

a. Predictors: (Constant), Pubic accountability, integrity, and Y (public procurement practices).

Table 4 shows that when the independent variables: integrity and public accountability were regressed on public procurement practices, a coefficient of determination (R^2) value of 0.644 was obtained. The Adjusted R^2 of 0.639 indicates that the independent variables jointly explained 63.9% of the variation in the dependent variable. The Durbin-Watson statistic of 1.610 reveals the absence of first-order serial correlation.

Table 5: Relationship between public accountability, integrity, and public procurement practices

Variables	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
Constant	0.971	0.406	2.391	0.017
Public Accountability	0.016	0.090	0.174	0.862
Level of Integrity	0.473	0.055	8.578	0.000

Source: Researcher's fieldwork (2020)

Results in table 5 revealed that public accountability has a positive (0.016) and insignificant effect (0.862) on public procurement practices. Though positive relationship exist between public procurement practices and public accountability, the relationship is not statistically significant at 5%. The positive relationship between public procurement practices and public accountability is further supported by the findings of Moody-Start (1997) that developing countries is to provide an information system that can keep

all parties of the procurement process accountable for their actions and help track further irregularities in the process. Based on the result, we do not accept the hypothesis. Therefore, it is concluded that public accountability has no significant effect on enhancing public accountability in the Nigerian Civil Service.

In table 5 above, it was observed revealed that integrity has a positive (0.473) and significant effect (0.000) on public procurement practices at a % level of significance. The positive signifies a high level of integrity significantly enhance public procurement practices in Nigeria Civil Service. This was supported by the opinion of Oshisami (2004) that integrity in the handling of public funds starts with an enthusiastic pursuit of probity on the part of public officers in control of financial records of given government ministries, departments, and agencies. Based on the result, we do accept the hypothesis. Therefore, it is concluded that integrity has a significant effect on enhancing public accountability in the Nigerian Civil Service.

Conclusions

This study empirically examined the role of integrity and public accountability in enhancing public procurement practices in the Nigerian Civil Service. Public procurement is the awarding of public contracts and projects between the government and the private sector organizations in the areas of health services, military, and construction of roads. It would be revealed from the simple regression results that public procurement practice is positively and significantly related to the level of integrity.

Recommendations

Given the research findings, the following recommendations were suggested:

- (i) Procurement policies would help to improve both the skills and attitudes of procurement staff and enhancing high moral standards among the critical components required for successful public procurement exercises.
- (ii) There should be continuous re-orientation of public procurement officers on the need for integrity and transparency in the procurement procedure.
- (iii) There should be continuous re-orientation of public procurement officers on the need for public accountability in the procurement procedure of civil service

References

- Abebe, G. (2012). Efficiency, accountability, and transparency in public procurement: The level of compliance in Africa. *Seattle, USA, Proceedings of the 5th International Public Procurement Conference*.
- Adesola, S. M. (2001). *Public sector financial management and accounting*. Lagos: Comfort Press and Publishing.
- Adewole, A. (2014). Governance reform and the challenges of implementing public procurement law regime across Nigerian state and local governments. *International Journal of Public Administration and Management Research*, 2(4), 25-32.
- Arrowsmith, S. (2003). Transparency in government procurement: The objectives of regulation and the boundaries of the World Trade Organisation. *Journal of World Trade*, 37(2), 283-303.
- Bodunrin, A. K. (2016). Empirical review and analysis of public procurement practices in Nigeria: Challenges and prospects. *Public Policy and Administration Research*, 6(3), 128-134.
- Dakwang D. H., & Muripshaka G. Y. (2017). Factors influencing compliance with Nigeria's Public Procurement Act in Kaduna Polytechnic. *International Journal of Entrepreneurial Development, Education and Science Research*, 4(1), 14-30.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. *Academy of Management Review*, 22(1), 20-47.
- Donaldson, L., & Davis, J.H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. *Australian Journal of Management*, 16, 1119-1151.
- Enofe, A. O., Okuonghae, O., & Onobun, I. S. (2015). The impact of the public procurement Act on government accountability in Nigeria. *Journal of Political Science and Leadership Research*, 1(8), 114-128.
- Ezekwesili, O. (2002). Integrating the due process principle into the budget process. *A Paper Presented at a Seminar on Implementing the 2002 Budget, 3rd – 5th April 2002, in Enugu*.
- Fayomi, I. O. (2013). Public procurement and due process policy in Nigeria: Thrust, prospects, and challenges. *Peak Journal of Social Sciences and Humanities*. 1(4), 39-45, <http://www.peakjournals.org/sub-journals-PJSSH.html>.
- Freeman, E. (1999). Divergent stakeholder theory. *Academy of Management Review*, 24(5), 233-239.
- Freeman. E. (1984). *Strategic management: A stakeholder approach*. Englewood Cliffs, NJ: Prentice-Hall.

- Garriga, E., & Mele, D. (2004). Corporate social responsibility theories: Mapping and territory. *Journal of Business Ethics*, 53, 51-74.
- Jacob, O. A. (2010). Procurement law in Nigeria: Challenge for the attainment of its objectives. Retrieved from: http://www.pulp.up.ac.za/pdf/2011_02/2011_02_j_chapter6.pdf
- Nwafor, F. C. (2013). The FOIA and public procurement: Enhancing accountability and public participation in Nigeria. *Public Policy and Administration Research*, 3(12), 140-145.
- Ocheni, S., & Nwankwo, B. C. (2012). Assessment of the application of due process policy in public procurement and contracts under the Obasanjo administration in Nigeria. *International Business and Management*, 5(1), 93-98.
- Ogden, S., & Watson, R. (1999). Corporate performance and stakeholder management: Balancing shareholder and customer interests in the UK privatized water industry. *Academy of Management Journal*, 42(5), 526-538.
- Ojo, A. E., & Gbadebo, M. A. (2014). An assessment of non-compliance with procurement procedures in the procurement of works in Nigeria. *International Journal of Economics and Business Management*, 2(3), 25-34.
- Osezua, E. M., & Julius, F. O. (2013). The imperatives of transparency and probity in Nigeria public service. *The Journal of Management Social Research*, 6(27), 420-427.
- Oshisami, G. T. (2004). Good governance and public procurement. *European Journal of Business Management*, 3(4), 33-45.
- Rege, V. (2001). Transparency in government procurement: Issues of concern and interest to developing countries. *Journal of World Trade*, 35(4), 485-515.
- Rothery, R. (2003). China's legal framework for public procurement. *Journal of Public Procurement*, 3(3), 370-389.
- Smith-Deighton, R. (2004). Regulatory transparency in OECD countries: Overview, trends, and challenges. *Australian Journal of Public Administration*, 63(1), 66-73.
- The Nigeria Public Procurement Act (PPA, 2007). Public Procurement Act of 2007. Abuja: Federal Republic of Nigeria.
- Unaam, A. O. E., & Mark, J. (2015). Effect of ethics and integrity on a good public procurement system. *International Journal of Arts and Humanities*, 4(1), 168-176.
- World Bank (1995). Guidelines: Procurement under IBRD loans and IDA credits. Washington D.C: World Bank.

Yamane, T. (1967): Statistics: An introductory analysis, 2nd Ed., New York: Harper and Row.