

Ndukwe, O. and Nebo, O. (2025). Bureau of Public Procurement and Implementation of Public Procurement Act in Nigeria: A Critical Appraisal <https://www.academia.edu/129138071/>

BUREAU OF PUBLIC PROCUREMENT AND IMPLEMENTATION OF PUBLIC PROCUREMENT ACT IN NIGERIA: A CRITICAL APPRAISAL

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Abstract

Mismanagement of resources and corruption are responsible for the persistence of poverty in Nigeria. This paper titled Bureau of Public Procurement and Implementation of Public Procurement Act in Nigeria: A Critical Appraisal assesses the public procurement practice with the objective of suggesting how to enhance integrity and limit corruption in Public Procurement. The paper adopted both qualitative and quantitative methods of data collection and analysis. Using a population size of 400 drawn from the Bureau of Public Procurement Abuja which was reduced to a sample size of 200 respondents through simple random sampling technique, the paper found; among others that; despite the existence of the Public Procurement Act 2007, there is improper use of procurement method and this contributes in reducing competitiveness and value for money such that to a large extent, some contractors are excluded from participating in institutional tendering processes. Also, most institutions lack of a functional complaint mechanism to channel complaint of breach or omission of procurement rules and this reduces enforceability of rules. In conclusion, the paper is of the view that procurement laws should also cover measures to ensure the integrity of procurement officials and to protect whistleblowers. The paper therefore recommends that; the Bureau of Public Procurement should consider creating a Transparency Portal that can provide free real-time access to information on budget execution, as a basis to support transparency in public procurement; and Nigeria should consider establishing appropriate processes for complaint handling and sanctions on procurement, which should include effective and clear procedures for responding to credible suspicions of violations of laws and regulations relating to procurement.

Key Words: Bureau of Public Procurement, Public Procurement Act, Nigeria, Value for money

Introduction

Public procurement is one of the government activities most vulnerable to corruption (OECD, 2016). Owing to the volume of transactions and the financial interests at stake, corruption risks are exacerbated by the complexity of the process, the close interaction between public officials and businesses, and the multitude of stakeholders. Public procurement is central to government service delivery and involves large sums of money, with the World Trade Organization (WTO) estimating that it accounts for around 10 to 15 percent of GDP in developing countries (WTO, 2017). Unfortunately, public procurement processes in Nigeria are rife with corruption, which can occur in various forms, including bribery, embezzlement, fraud, and favoritism. According to Fayomi (2013), Nigeria can be described as a country of irony as the socio-economic performance over the years remained superficial and unimpressive. This was largely attributed to high level of corruption or mismanagement of public resources closely linked up with the public sector procurement systems (Fayomi, 2013). The pervasiveness of corruption in public procurement not only causes monetary loss, but can also distort competition and lead to inefficiently priced markets with low-quality products, which could impair government efforts to deliver public services.

According to World Bank (2000) there was no law or other acts of Parliament regarding public procurement in Nigeria. Public procurement was administered through "Financial Regulations" issued by Federal Ministry of Finance to "regulate and delegates the responsibilities of public procurement and financial management at the Federal level." Such administrative document was not enough to regulate public procurement processes which spend a very huge percentage of the national budget. The World Bank report on the assessment of Nigeria procurement system recommended the establishment of Public Procurement Commission while in the medium action plan, it further recommended the introduction of a Public Procurement Law based on United Nation Commission on International Trade Law (UNCITRAL). Government accepted the two recommendations. Immediately Budget Monitoring and Price Intelligent Unit (otherwise known as Due Process) was established and the process of enacting a procurement law was started (World Bank, 2000; Anago, 2011; PPDC, 2012). Nigeria joined the league of countries with procurement laws when the Public Procurement Act 2007 was signed into law on June 4, 2007 by the then President, Late Musa Yar' Adua. The purpose of the Act is to ensure transparency,

competitiveness, value for money and professionalism in the public sector procurement system (BPP, 2011). The essence of the Act is to ensure that all the public procurements are conducted in a manner that is transparent, timely and equitable and based on the agreed guidelines, thresholds and standards. The Act was therefore enacted to improve the procurement process and reduce the incidence of corruption in Nigeria. The enactment of the PPA was therefore aimed at strengthening the gains of the procurement reforms initiated in 2000, following the Nigerian Country Procurement Assessment Report (CPAR) 2000, produced by the World Bank in conjunction with a national task force set up for that purpose (PPDC, 2012). The core provisions of the PPA are in line with international best practices as contained in instruments such as the UNCITRAL Model Law on Procurement of Goods, Construction and Services.

The body exercising regulatory oversight over the implementation of procurement Act by federal procuring entities is the Bureau of Public procurement (BPP). The BPP was established by the PPA as a body corporate with perpetual succession. It took over or evolved from the Budget Monitoring and Price Intelligence Unit (BMPIU). A Director General appointed by the President for a fixed 4 year term heads the BPP. It has some level of financial autonomy, since its funds are appropriated directly to it by the National Assembly with a defined set of responsibilities. It is noteworthy that BPP is not directly involved in the carrying out of procurement transactions and is not a member of any entity's Tenders Board or Tender Evaluation Committee; however, it can procure for its own administration. This separation of powers is aimed at avoiding any conflict of interest. Before the enactment of PPA 2007, procurement practice was very defective and consequently did not lead to achievement of desired project goals.

Many studies have been carried out to determine the extent of compliance to the Act but none has focused on the regulatory body- Bureau of Public procurement (BPP). The general objective of the study is to determine how to achieve effective public procurement practice and assess the extent of compliance of Nigeria public sector institutions on the level of compliance to the provisions of the Public Procurement Act of 2007.

Concepts Clarification

Public Procurement

According to Aliyu (nd), Public Procurement may be defined as the Government's activity of acquiring the goods, works and services which it needs to carry out its functions. This means

public procurement is the procurement of goods, works and services on behalf of a public authority. It entails the procurement for or on behalf of a procuring entity using public funds by way of purchase, rental, lease, concession or hire-purchase with or without an option to buy but not with a view to commercial resale or use in the production of goods and services by private commercial entities for commercial use. This is why Maria (2015) sees Public procurement as the acquisition of goods or services by a government department or institution. In line with the above, the Public Procurement Act 2007 of Nigeria provides the legal and institutional framework for the enthrone of transparency, accountability, value for money and efficiency in the procurement of works, goods and services within the Ministries, Departments and Agencies.

Bureau of Public Procurement of Nigeria

The Bureau of Public Procurement (BPP) is established as the apex regulatory body for public procurement in Nigeria, established under the Public Procurement Act (PPA) of 2007. Its primary mandate is to ensure transparency, accountability, and value for money in the procurement of goods, works, and services by federal government ministries, departments, and agencies (MDAs). The BPP was established by Section 3 of the Public Procurement Act, 2007, as a corporate body with perpetual succession and a common seal. It is empowered to sue and be sued in its corporate name and to acquire, hold, or dispose of any property for the purpose of carrying out its functions under the Act. According to Section 4 of the PPA, the objectives of the BPP include: harmonization of existing government policies and practices on public procurement to ensure probity, accountability, and transparency in the procurement process; establishment of pricing standards and benchmarks to ensure fair and competitive pricing; ensuring the application of fair, competitive, transparent, and value-for-money standards and practices for the procurement and disposal of public assets and services; and attainment of transparency, competitiveness, cost-effectiveness, and professionalism in the public sector procurement system.

The BPP performs several critical functions as enshrined in Section 5 of the PPA. These functions include; formulation of general policies and guidelines relating to public sector procurement for the approval of the National Council on Public Procurement, certification of Federal Procurement prior to the award of contracts, subject to thresholds set by the Council,

supervision of the implementation of established procurement policies and monitoring of the prices of tendered items including the maintenance of a national database of standard prices, publication of details of major contracts in the procurement journal and maintenances of an archival system for procurement information, maintenance of a national database of the particulars, classification, and categorization of federal contractors and service providers, undertaking procurement research and surveys to inform policy and practice, organizing training and development programs for procurement professionals to enhance capacity, Performing procurement audits and submitting reports to the National Assembly bi-annually, and preparation and updating of standard bidding and contract documents to ensure consistency and fairness in the procurement process.

The BPP is also empowered to prevent fraudulent and unfair procurement practices and, where necessary, apply administrative sanctions. This includes reviewing the procurement and award of contract procedures of every entity to which the Act applies and performing procurement audits. It also promotes transparency and competition in public procurement by; ensuring that details of procurement processes and awarded contracts are made public, establishing clear criteria for participation and selection in procurement processes, and involving civil society organizations and other stakeholders in the procurement process to enhance accountability. Thus, the Bureau of Public Procurement of Nigeria plays a pivotal role in ensuring that public procurement in Nigeria is conducted in a transparent, accountable, and efficient manner. By regulating procurement practices, setting standards, and building professional capacity, the BPP aims to foster integrity and value for money in public spending.

Towards Achieving Integrity and Limited Corruption in Public Procurement

In most of the public procurement process, integrity risks exist. This requires a holistic approach for risk mitigation and corruption prevention (OECD, 2016.) Integrity of actors in the procurement process may significantly reduced corruption risks. Integrity refers to upholding ethical standards and moral values of honesty, professionalism and righteousness, and it is a cornerstone for ensuring fairness, non-discrimination and compliance in the public procurement process (OECD, 2016). Recognising the importance of integrity for good governance and trust in public institutions, Nigeria can apply national integrity standards for all public officials, for example through civil service regulation or a generic code of conduct outlining the standards and

expectations for good conduct of civil servants (World Bank, 2000; NAN, 2017). Often, a dedicated government department can be made responsible for developing, updating and diffusing the code of conduct, and may provide tailored advice, guidance and practical examples supporting the implementation of the code. In addition to the standards applicable in the whole public service, specific standards for procurement officials may alleviate the specific risks related to the complexity and characteristics of the public procurement process. The standards for procurement officials - in particular specific restrictions and prohibitions - aim to ensure that public officials' private interests do not improperly influence the performance of their public duties and responsibilities. Most common conflict of interest situations are related to personal, family or business interests and activities, gifts and hospitality, disclosure of confidential information, and future employment. Consequently, the additional standards can include provisions on asset declaration requirements, whistleblowing procedures, and protection measures for whistleblowers (T.I, 2016).

Ethics or integrity training for public officials, and procurement officials in particular, can raise awareness, develop knowledge and commitment, and foster a culture of integrity in public organisations. In some countries, specialised training is offered for public procurement officials (OECD, 2016) while in others, procurement-related standards have been developed to fight particular forms of fraud, as part of a broader corruption prevention framework in the public sector. With regard to conflict of interest management, all OECD countries surveyed in the 2014 OECD Survey on Managing Conflict of Interest in the Executive Branch and Whistleblower Protection reported having policies, rules and procedures to manage conflicts of interest of public officials (OECD, 2014). Almost half of them developed specific policies or rules on managing conflicts of interest for procurement officials.

Transparency in public procurement not only promotes accountability and ensures access to information, but also serves an important role in leveling the playing field for businesses and allowing small and medium enterprises to participate on a more equal footing (Krivish, and Krekele, 2013, OECD, 2014). An adequate degree of transparency and accessibility of general procurement information is key for promoting integrity, minimizing waste and preventing corruption. Governments are advised to adapt the degree of transparency according to the recipient of the information and the stage of the cycle while protecting confidential information

to ensure a level playing field for potential suppliers and avoid collusion practices. Such information includes specific regulations, annual procurement plans, business opportunities, and contracts awarded, as well as procurement statistics. For example in Saudi Arabia, all government tenders shall be announced in the Official Gazette, in two local newspapers and by electronic means. The OECD Recommendation on Public Procurement (OECD, 2016, OECD, 2015b) recommends that adhering countries ensure an adequate degree of transparency of the public procurement system in all stages of the procurement cycle. In order for citizens and civil society organizations to fulfill an oversight role, as watchdog, data availability needs to be paired with timeliness, data quality, processing capacity, effective reporting and whistleblower channels (OECD, 2016). As a minimum, adequate and timely information may be provided about upcoming contracts as well as contract notices and information about the status of ongoing procurement processes (OECD, 2016). Additional information such as the average procurement duration, justification of exceptions and specific overview records by type of bidding procedure may further enable external parties to scrutinize public procurement practice (T.I, 2006). To provide an appropriate degree of information, governments need to strike a balance between ensuring accountability and competition on the one hand, and protecting trade secrets and respecting the confidentiality of information that can be used by interested suppliers to distort competition, in current or future procurement processes on the other hand. Transparency can be further enhanced by ensuring visibility of the flow of public funds throughout the public financial management cycle. One of the ways to achieve this is by allowing stakeholders to understand government priorities and spending. Equally, transparency can be increased by debriefing bidders on contract award decisions and explaining how they were reached. This practice improves suppliers' confidence that processes are conducted in a fair manner and encourage thereby encouraging them to take part in future processes.

In order to promote government accountability and foster trust in public institutions, there is also a need for stakeholder participation. Several countries have longstanding practices whereby a large range of stakeholders are involved in the procurement process, including anti-corruption offices, private sector organisations, end-users, civil society, the media and the general public. Some countries have introduced direct social control by involving citizens at critical stages of the procurement process. Open and regular dialogue with suppliers and business associations can

reinforce mutual understanding of factors shaping public markets. Stakeholders' involvement in policy processes is also an important instrument for promoting integrity (Oyebamiji, 2018). The OECD Recommendation of the Council on Public Procurement (OECD, 2015b) recommends that adherents foster transparent and effective stakeholder participation. Providing opportunities for direct involvement of relevant external stakeholders in the procurement system can increase transparency and integrity while assuring an adequate level of scrutiny, provided that confidentiality, equal treatment and other legal obligations in the procurement process are maintained (Adewunmi, and Olubisi, 2023).

Access to public procurement contracts by potential companies of all sizes is also important in order to get the best value for money through fair competition (OECD, 2016). Participation in public procurement by small and medium enterprises (SMEs) may be facilitated through streamlining tendering procedures and reducing bureaucracy, which can serve as a level the playing field among businesses and at the same time cut out opportunities for corruption. In order to ensure fair competition and to sanction corrupt practices, companies with a proven track record of integrity breaches can be excluded from access to public procurement contracts (OECD, 2016). The OECD Recommendation of the Council on Public Procurement (OECD, 2015b) encourages adherents to facilitate access to procurement opportunities for potential competitors of all sizes. In many EU Member States, laws contain debarment provisions and contracting authorities have also cross access to their internal debarment databases. With the leadership of the World Bank, Multilateral Development Banks have developed an Agreement for Mutual Enforcement of Debarment Decisions and make public the list of companies and individuals ineligible to participate in their tendering process (World Bank, 2000). The 2009 OECD Anti-Bribery Recommendation calls on Parties to the OECD Convention of Bribery of Foreign Public Officials in International Business Transactions to: “suspend, to an appropriate degree, from competition for public contracts or other public advantages, including public procurement contracts and contracts funded by official development assistance, enterprises determined to have bribed foreign public officials and, to the extent a Party applies procurement sanctions to enterprises that are determined to have bribed domestic public officials, ensure that such sanctions should be applied equally in case of bribery of foreign public officials”. (European Commission, 2014a)

Oversight and control of the procurement cycle are not only essential in supporting accountability and promoting integrity in the public procurement process, the processes also generate valuable evidence on the performance and efficiency of the procurement cycle. The basis for an adequate oversight and control system is a risk analysis of the government process and its environment in question. In turn, the observations from oversight and control activities may yield insights on new and emerging risks or red flags, allowing updating and refining the oversight and controlling system (OECD, 2016). Moreover, proportional sanctions following the detection of unlawful behaviour through oversight and control activities may act as an effective deterrent to engage into corrupt behaviour. Oversight and control constitute one of the foundations of OECD instruments promoting the implementation of effective integrity systems in the public sector as a whole and in public procurement in particular. The OECD Recommendation of the Council on Public Procurement (OECD, 2015b) encourages followers to apply oversight and control mechanisms to support accountability throughout the public procurement cycle, including appropriate processes for complaint handling and sanctions. In addition, the OECD Recommendation of the Council on Public Integrity ask followers to apply a control and risk management framework to safeguard integrity in public sector organisations, in particular through: ensuring a control environment with clear and fair objectives that demonstrate managers' commitment to integrity and public service values, and that provides a reasonable level of assurance of an organization's efficiency, performance and compliance; ensuring a strategic approach to risk management; ensuring that control mechanisms are coherent and include effective and clear procedures for responding to credible suspicions of violations of laws and regulations, and facilitate reporting to the competent authorities without fear of reprisals (OECD, 2015b).

Internal controls in procurement verify whether legal, administrative and financial procedures are followed and include financial, internal audit and management controls. Harmonised internal control practices ensure consistency in the application of procurement rules and standards across the public sector. The Federal Procurement Agency in the Ministry of the Interior in Germany for examples monitors workflows electronically, enabling more efficient controls. In Brazil the Public Spending Observatory works with a system of red flags indicating specific risks (OECD, 2014). Internal controls are designed according to a comprehensive assessment of integrity risks.

Conducting a proper risk assessment exercise will require defining the integrity risks associated with public procurement procedures, identifying the controls that are already in place to mitigate these risks, and prioritizing the implementation of additional controls that are necessary to address any existing gaps. In addition, risk assessment can be carried out on a rolling basis, to adapt to the constantly evolving factors that may influence or affect public procurement processes. For instance, Argentina, Brazil, France, and Korea have been taking a “looking forward approach” by mapping out regularly risk factors and integrity vulnerabilities related to public procurement. South Africa appointed a Chief Procurement Officer to review and modernize the legal framework, public procurement information systems and improve governance, compliance and accountability of public procurement (OECD, 2014).

In order to build bidders’ confidence in the integrity and fairness of the procurement system, efficient appeal and complaints procedures are important. Accessibility, user-friendliness, timely processing, independent review, and effective follow-up are key features of sound appeal and complaints procedures (OECD, 2014). Appeal options can be made available before the signature of the contract, to ensure that the bidders who may challenge the decision of relevant authorities maintain a chance of being awarded the contract. Several countries have introduced a mandatory standstill period to secure a reasonable opportunity for other bidders to be reinstated in the procurement procedure if circumstances warrant so.

When it comes to procurement in the public sector most purchases require a bureaucratic procedure to be followed due to different reasons. One reason is that the majority of items are bought on requisition, implying that enormous amounts of efforts are spent on sending forms back and forth in the system. Another reason is the fact that in the tendering process, the public sector institutions have to follow a highly regulated procurement process. Thus, e-procurement, which is the use of information and communication technologies in public procurement, can be adopted to increase transparency, facilitate access to public tenders, reduce direct interaction between procurement officials and companies, increasing outreach and competition, and allow for easier detection of irregularities and corruption, such as bid rigging schemes. The digitalisation of procurement processes strengthens internal anti-corruption controls and detection of integrity breaches, and provides audit services trails that may facilitate investigation activities. Accordingly, the OECD Recommendation of the Council on Public Procurement

(OECD, 2015b) encourages followers to use digital technologies to support appropriate e-procurement innovation throughout the procurement cycle. Timmers (2000) suggests that the benefits derived from e-Procurement include a wider choice of suppliers, lower cost, better quality, improved delivery, and reduced cost of procurement.

Empirical Review

Karem (2025) examined A New Era of Public Procurement: Critical Issues of Procuring Artificial Intelligence Systems to Produce Public Services. This study aims to shed light on how artificial intelligence based on robust algorithms is used in providing public services and the public's fears about dealing with these systems. The challenges facing governments that use these systems are accountability, transparency, integrity and addressing errors in advanced technologies. This study used the descriptive approach to describe and analyze public procurement and how public service systems are purchased. The analytical approach was also used to analyze the problems and issues that could result from using artificial intelligence in providing public services regarding concerns about its use and issues of transparency, access to information, accountability and responsibility. The government sector must uphold rights, freedoms, human rights and the rule of law, as well as a commitment to justice, responsibility, integrity, transparency, accountability and openness if this paper use private AI systems. These AI systems will still have the motivations and ideals of the organization and their creators. Accountability systems and governance processes are still needed. Therefore, developing these technologies in-house is not the solution to corporate adoption and interconnection. AI procurement requirements and documentation should apply to internal and external development scenarios. This study outlined the difficulties public bodies have when purchasing AI systems and the long-term effects that call for developing procurement policies and procedures tailored to the needs of AI. Future studies might analyze the advantages and disadvantages of openness, particularly regarding disclosures made to the public. In what ways are disclosures made to the public aid in AI system governance? What restrictions apply to disclosures? Is it possible to use new forms of emerging technology to help the public engage meaningfully in discussions about due process and fundamental rights?

Dance and Sylvanus (2024) studied Assessment of Public Policy Implementation of the Public Procurement Act 2007 in The Code of Conduct Bureau (CCB) Abuja, Nigeria. The study is an assessment of the Public Policy Implementation of Public Procurement Act 2007 in the Code of Conduct Bureau (CCB) Abuja, Nigeria in compliance with the tenets enshrined in the Public Procurement Act 2007 during the procurement processes of works, goods and services. The 2007 Public Procurement Act serves as a compass for public sector procurement process in Nigeria with emphasis on the tenets of transparency, accountability, competitiveness and value for money. Engaging a qualitative research design, the research delves into the Code of Conduct Bureau (CCB) specifically to assess its procurement procedures, and see if it is in compliance with the stipulated Public Procurement Act, 2007. The documentary method of research design was employed. Useful documents and data were sorted from secondary sources such as Annual Reports and records of number of contracts awarded and executed. The major findings of the study revealed that there is significant impact of the implementation of the Public Procurement Act 2007 in the Code of Conduct (CCB) on the level of accountability in its procurement processes. The Public Procurement Act, 2007 does significantly contributed to the Code of Conduct Bureau (CCB) Abuja in ensuring transparency in the procurement of goods and services. Another major findings of the study showed that the Bureau adhered to the implementation tenets of the public procurement Act 2007 which led to achieving cost-effectiveness in the Bureau. The finding also revealed that there is a fostering competitiveness' in the procurement of goods and services in the Bureau. Based on its findings, the study recommended, among others, regular training programmes for procurement officers in the Bureau to enhance their service delivery of its personnel in compliance with the Procurement Act 2007. The study also recommended that the Bureau should evoke internal monitoring mechanisms and compliance strategies to ensure strict adherence to the provisions of the Act and deviants should be severely apprehended and punished in accordance with the instant law establishing the Public Procurement Act, 2007.

Ebenezer (2020) compares levels of compliance with public procurement act, 2007 in project delivery between federal and state tertiary institutions in southwest, Nigeria. This study investigates the levels of compliance (LOC) with the Public Procurement Act by Federal and State Tertiary Institutions (PTIs) in Southwest, Nigeria. The objectives were to evaluate and

compare the LOC with the Act by the two categories of PTIs. A questionnaire survey approach covering the entire 44 PTIs in Southwest, Nigeria was adopted. Data collected were analysed using mean and t-test. The result revealed that the two categories of institutions did not comply with one provision of the Act while they recorded same levels of compliance in another two provisions. However, Federal PTIs complied more than State PTIs in the remaining provisions. The result of test of research hypothesis revealed that the difference in the compliance levels by the two categories differ significantly only in one provision of the Act. It is therefore concluded that Federal PTIs did not perform better and that compliance with the Act by the two categories of PTIs is the same.

Olutide, Ebenezer, Timothy and Olabosipo (2019) studied Quantitative Analysis of the Effect of Compliance with Public Procurement Act 2007 on Time Overrun among Public Tertiary Institutions. This study investigates the relationship between time overrun and project delivery in projects procured in compliance with Public Procurement Act, (PPA) 2007 among Public Tertiary Institutions (PTIs) in Southwest, Nigeria. The objectives of the study were to determine the level of compliance with PPA, 2007 among PTIs in Southwest Nigeria, the extent of time overrun in projects they procured and the relationship between time overrun and compliance with PPA, 2007. Structured questionnaires were used to collect data from Procurement Officers representing the 44 PTIs in southwest, Nigeria. Data collected were analysed using descriptive statistics for the level of compliance with the Act and the extent of time overrun. Pearson product moment correlation was used to determine the relationship between the level of compliance with the Act and project time overrun. The study concluded that the level of compliance with the Act is low and that there were time overruns in projects procured by PTIs, but that the level of compliance with the Act does not contribute to delay among the Institutions. The study recommended additional efforts by the regulatory authorities in monitoring and over sighting the implementation and compliance with the Act so as to ensure the achievement of the goal of the procurement Act as well as successful project delivery in the Institutions.

Theoretical Frame work

This paper is anchored on value for money theory. Measuring value is a big dilemma (Mwangi, 2021). Value for money has been defined as a utility derived from every purchase or every sum of money spent. Value for money is based not only on the minimum purchase price (economy)

but also on the maximum efficiency and effectiveness of the purchase. The concept of Value for Money in everyday life is easily understood as “not paying more for a good or service than its quality or availability justifies. In relation to public spending, it implies a concern with economy (cost minimization), efficiency (output maximization) and effectiveness (full attainment of the intended results). In an attempt to provide a standard for defining and measuring value for money, 3 E’s – economy, efficiency and effectiveness, were initially introduced and later a fourth E (equity). Thus, value for money is about striking the best balance among the “four E’s”. It is a way of thinking about using resources well. It is concerned with the good use of public funds and with demonstrating the relationship between the costs and benefits of an intervention – whether a policy, a project or a programme. Relevance of this theory lies in the fact that in the public sector especially, measuring value is one of the most contested areas between the government and the governed (citizens). The government will try to present the projects delivered as of direct and great value to the citizens; most of the times overstretching the value delivered.

Methodology

This paper adopted both qualitative and quantitative methods. For the purpose of primary data collection, a total population of 400 staff of Bureau of Public Procurement Abuja office was selected. The category of staff selected were those of Grade levels 08 and above. Applying simple random sampling technique, a sample size of 200 was derived using Roger Wmmer online sample size calculator. The 5 point Likert scale was adopted for the rating of respondent response which ranged from; Strongly Agree (SA), Agree (A), Neutral (N) Strongly Disagree (SD), Disagree (D).

Data Analysis

Table 1: Determination of the extent of general compliance of most public sector institutions in Nigeria with the following provisions of the Public Procurement Act 2007

Extent of compliance with the Public Procurement Act 2007 in Nigeria public sectors					
Point of Response	S. A	A	N	S.D	D
Implementation of procurement in accordance with procurement plans	80 40%	60 30%	40 20%	20 10%	0 0%
Existence and functioning of Tender Board	105 52.5%	63 32%	25 13%	5 3%	2 1%
Correct procurement methods are used	35 18%	15 8%	68 34%	81 40.5%	1 0.5%

Mode of publicity and soliciting for bids are usually followed	40 20%	55 27.5%	70 35%	35 17.5%	0 0%
Advertisements do contain clear conditions for qualifications of bidders in agreement with the Act	85 42.5%	60 30%	35 17.5	20 10	0 0
Advertisements do contain technical explanation of goods, works or service required and not brand names	90 45%	55 27.5%	30 15%	25 12.5%	0 0%
Solicitation normally contains clear criteria for selection of winning bidder	76 38%	78 39%	20 10%	25 13%	5 2.5%
Open competitive bidding are used	60 30%	65 32.5%	40 20%	35 17.5%	0 0 %
Selective tendering are used	35 17.5%	50 25%	60 30	55 27.5%	0 0
There is use of direct procurement	20 10%	35 17.5%	85 42.5%	57 28.5%	3 1.5%
Bid submission procedure is normally observed	65 32.5%	78 39%	30 15%	25 12.5%	2 1%
Transparency of bid opening procedure exists	25 12.5%	20 10%	80 40%	75 37.5%	0 0%
Method of bid examination procedure is right	65 32.5%	60 30%	40 20%	35 17.5%	0 0%
There is transparency of bid appraisal process	20 10%	23 11.5%	80 40%	75 37.5%	2 1%
There is conformity to the complaint mechanism	30 15%	20 10%	75 37.5%	75 37.5%	0 0%

Source: Researchers' data collection 2025

Discussion of Findings

There are widespread but not comprehensive evidence of awareness and understanding of the Public Procurement Act 2007 of Nigeria by many institutions involved in public procurement. The existence of the Tenders Board and the Procurement Planning Committee in most institutions in Nigeria as prescribed by the PPA appear composed of the requisite members but, there are indications of political interferences from certain political officers in the decisions of these bodies, which hamper the efficient discharge of the bodies' functions.

Despite the existence of the Public Procurement Act 2007, there is lack of thorough procurement planning in most public sector institutions and this undermines efficiency in procurement implementation and ultimately reduces value for money. To a large extent, contractors are excluded from participating in institutional tendering processes. Under the Act, every public sector institution complies with the open competitive bidding method of procurement, and request for quotation top in frequency of use. Improper use of procurement method exists and

this contributes in reducing competitiveness and value for money. Sometimes procurement information is divulged to some bidders before advertisement is made and this corrodes confidence to participate in the process of procurement opportunities. The absence of effective competition in receiving of bids reduces value for money. And bids are not always opened immediately after deadline for bid submission despite provisions of the PPA to this effect and this gives leeway for acceptance of bids after deadline, to the detriment of fair competition. Bids are examined as provided in the Act.

Most institutions lack of a functional complaint mechanism to channel complaint of breach or omission of procurement rules and this reduces enforceability of rules. Although procurement records are kept by most institutions, such information is hardly kept in electronic format. Thus, most institutions do not usually transmit copies of all its procurement records to the Bureau of Public Procurement, in each financial year thereby not having any evidence that it has made its procurement documents available for public inspection. This lack of access to procurement records undermines transparency of the procurement process. Most public sector institutions comply with the requirements that all contracts shall provide for arbitration as the primary forms of dispute resolution. Most public sector institutions comply with the requirements that procurement contracts shall contain warranties for durability of goods, exercise of requisite skills in service provision and use of genuine materials and inputs in execution.

Conclusion

Mismanagement of resources and corruption are responsible for the persistence of poverty in Nigeria. Over 80% of this corruption it is said occurs through public procurement (TI, 2006)). The existence of an adequate legal framework is the very first step to limit corruption opportunities in public procurement. While procurement laws should be designed in accordance with the country's context and legal tradition, there are some general issues that should be covered by all procurement regulations. Such general issues include: clear and objective rules regarding the available procurement methods and the grounds under which each of them should be used; transparent rules on the bidding process, including time limits, tender documents and contractor qualifications; and the evaluation criteria of bids and bidders. Moreover, procurement laws should regulate complaint and redress mechanisms, sanctions for non-compliance, and make way for effective monitoring of awarded contracts through, for example, proactive

disclosure rules and the participation a watchdog such as civil society. Procurement laws should also cover measures to ensure the integrity of procurement officials and to protect whistleblowers.

Recommendations

1: The Bureau of Public Procurement should consider creating a Transparency Portal that can provide free real-time access to information on budget execution, as a basis to support transparency in public procurement.

2: Nigeria should consider establishing appropriate processes for complaint handling and sanctions on procurement, which should include effective and clear procedures for responding to credible suspicions of violations of laws and regulations.

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