

**AN IMPACT ASSESSMENT OF ACCOUNTABILITY
MECHANISMS ON PROCUREMENT IN EDO STATE CIVIL
SERVICE**

BY

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CERTIFICATION

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DEDICATION

This work is dedicated to God Almighty, the source of my strength, wisdom, and perseverance throughout this academic journey.

I also dedicate this work to my Dad, Prof. Uoro Clement and my Mom, Mrs. Comfort Uoro and my siblings for their unwavering support, encouragement, and prayers.

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ABSTRACT

The study examined the impact of accountability mechanisms on procurement in the Edo State Civil Service. The objectives were to identify the existing accountability mechanics in the procurement of Edo State civil service. To find out how these accountability mechanisms are implemented within the public procurement system in Edo State civil service to also identify the challenges that hinder effective accountability in procurement practices in Edo State civil service. The study employed a descriptive research design, utilizing both primary and secondary data. The population of study of this research was made up of staffs of the Edo State secretariat, Benin city. The sample size of this study was 100 respondents. Questionnaires were distributed among selected civil servants, and data were analyzed using descriptive statistics. The findings reveal that; while accountability mechanisms exist, their effectiveness is often hindered by weak enforcement, political interference, and poor monitoring systems. The study recommends strengthening institutional frameworks, promoting e-procurement, and enhancing transparency to improve procurement outcomes in the Edo State Civil Service.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Procurement is one of the most critical functions in public administration, as it directly affects the quality and efficiency of public service delivery. It encompasses the processes by which government institutions acquire goods, services, and works necessary for governance and development. In Nigeria, public procurement accounts for an estimated 70% of government expenditures (Buba, 2018), making it a prime area for ensuring good governance, fiscal discipline, and service efficiency.

However, public procurement in Nigeria has been plagued by several challenges, notably corruption, lack of transparency, and poor value-for-money outcomes (OECD, 2020). In response, various accountability mechanisms have been introduced to curtail these problems. These include the establishment of procurement laws, due process frameworks, audit procedures, and monitoring institutions such as the Bureau of Public Procurement (BPP) at the federal level and equivalent bodies at the state level.

In Edo State, significant reforms have been undertaken to improve procurement practices through accountability mechanisms like the Edo State Public Procurement Agency (EDPPA), procurement guidelines, and audit reports. Yet, concerns remain

about the practical effectiveness of these systems. Reports of inflated contracts, ghost projects, and procedural violations persist, raising questions about whether the implemented mechanisms are truly effective or merely symbolic.

This study aims to assess the impact of accountability mechanisms on procurement within the Edo State Civil Service. It will investigate the presence, implementation, and performance of these mechanisms in order to evaluate their influence on procurement outcomes, especially in terms of transparency, efficiency, and compliance with procurement standards.

Civil service is a vast organization that is controlled and funded by the government, it involves bureaucrats and technocrats of the state not of political or judicial office holders employed in civil capacity with their remunerations paid wholly from money voted in the parliament (Omoruyi, 1991).

Civil service is the executive branch of the government machinery that exists to effect government policies. The effectiveness of government machinery depends on the efficiency of civil service ability to policy decisions. Consequently, civil service is the custodian of government reputation to carry out policies efficiently, this undermine government position and stability in power. Civil service is structured into administrative class; executive class; professional class and junior class. Civil service refers to the system of career public servants who are employed, on the basis of merit,

to carry out the functions of government in a neutral, professional, and continuous manner.” Adamolekun, L. (2002).

In Nigeria, the civil service refers to the administrative structure that comprises permanent staff employed in government ministries, departments, and agencies (MDAs) at the federal, state, and local levels. These officials are responsible for policy implementation, public administration, and the delivery of essential government services. The civil service is distinct from political office holders and is guided by rules and procedures set out in civil service regulations. Adebayo, A. (2004).

Generally, it is said that the civil service is the engine room of government operations, responsible for the formulation, implementation, and monitoring of public policies and programs. It provides continuity in governance and ensures the delivery of public goods and services." Adebayo, A. (2004). Accountability on the other hand, in the civil service is a fundamental principle that ensures public servants are held responsible for their actions, decisions, and performance in the discharge of their duties. It promotes transparency, integrity, and responsiveness in governance, thereby enhancing public trust.

Accountability is particularly crucial due to historical challenges such as corruption, inefficiency, and poor service delivery (Olaopa, 2008). Effective accountability mechanism such as adherence to civil service rules, performance evaluations, internal

audits, and procurement oversight, are essential in ensuring that government resources are used efficiently and for their intended purposes (FRN 1999).

Accountability in the civil service simply refers to the obligation of public officials to be answerable for their actions, decisions, and stewardship of public resources. It is a core principle of good governance and public administration, ensuring that civil servants act in the public interest and are subject to oversight, regulation, and consequences for misconduct or underperformance (Olaopa, 2008; World Bank, 2004).

The civil service in Nigeria is instrumental in implementing government policies and delivering essential services. Accountability is therefore crucial for maintaining efficiency, transparency, and public trust in government institutions (Federal Republic of Nigeria, 1999). Mechanisms such as public service rules, audits, performance appraisals, and oversight by bodies like the Civil Service Commission (CSC) and the Economic and Financial Crimes Commission (EFCC) are employed to promote accountability (Adamolekun, 2002).

Accountability in the civil service is both a legal and ethical requirement. It ensures that public servants act with integrity, utilize resources responsibly, and uphold the trust placed in them by the public. Hence, the need to investigate the impact assessment of accountability mechanism on procurement in Edo State civil service becomes Sacrosanct.

1.2 Statement of the Problem

Despite the adoption of accountability structures in procurement processes across Nigerian states, irregularities remain a recurring issue. In Edo State, the civil service which is central to policy implementation has witnessed procurement practices that suggest a gap between regulatory frameworks and actual performance. Cases of contract inflation, delayed or abandoned projects, and questionable tendering processes call into question the robustness and enforcement of accountability mechanisms.

In recent years the edo state government has taken steps to reform its public procurement system in the civil service by introducing various accountability mechanisms aimed at promoting transparency, curbing corruption and ensuring value for money. This include compliance with procurement laws ,establishment of internal audits units, and oversight by relevant agencies. However despite the presence of these mechanisms procurement related challenges such as inflation, favoritism ,non-competitive bidding and delays in project execution continue to undermine public trust and the effectiveness of service delivery.

Previous research and audit reports have noted issues related to weak enforcement of procurement rules, lack of transparency, and limited capacity of oversight bodies (Adejoh, 2019; Uzochukwu, 2021). These problems undermine public trust and

contribute to inefficient public spending. Over time it has been viewed that the civil service is slowly turning into a hereditary monarchy. That is, the Nigeria civil service no longer follows due process to employ its public servants anymore. This act if not properly tackled can retrogress the procurement process in the civil service, as it is a problem that hinders transparency in the civil service.

This study, therefore, seeks to assess whether accountability mechanisms in Edo State's civil service procurement are achieving their intended outcomes or whether institutional and systemic weaknesses persist. It is on this premise that the study seems to explore the impact assessment of accountability mechanisms on procurement in Edo State civil service.

1.3 Objectives of the Study

The primary objective of this study is to assess the impact of accountability mechanisms on procurement in Edo State's civil service. While other specific objectives are:

1. Identify the existing accountability mechanisms in the procurement processes of Edo State civil service.
2. Find out how these accountability mechanisms are implemented within the public procurement system in Edo State civil service.
3. To examine the effectiveness of these accountability mechanisms in ensuring transparency, efficiency, and compliance in the Edo State civil service.

4. Identify the challenges that hinder effective accountability in procurement practices in Edo State civil service.

1.4 Research Questions

This Research is guided by the following research questions:

1. Are there any accountability mechanisms that are currently in place in the procurement process of Edo State civil service?
2. Are these accountability mechanisms implemented and monitored in Edo State civil service
3. To what extent have these accountability mechanisms impacted transparency and efficiency in procurement in Edo State civil service
4. What are the challenges that affect the effectiveness of these accountability mechanisms in Edo State civil service.

1.5 Scope of the Study

The study evaluates on procurement practices within the Edo State Civil Service, specifically targeting key ministries, departments, and agencies (MDAs) where procurement plays a central role. The study will however focus on the procurement activities between the period of 2014 to 2024 depending on data accessibility. While the study considers several types of accountability mechanisms, it focuses on internal

audits, procurement oversight bodies, adherence to procurement laws, and the role of monitoring and evaluation systems.

1.6 Significance of the Study

This study is useful to public administrators around the world and it enables Public administrators responsible for internal control and audit functions can use the study to enhance their oversight strategies and compliance checks.

The findings will assist policymakers and public administrators in understanding the strengths and weaknesses of current procurement accountability systems and inform potential reforms. Also Procurement officers and civil servants will benefit from insights that may improve procurement practices and compliance. Academically the study will enrich the body of literature on public procurement, governance, and accountability, particularly within the context of sub-national governance in Nigeria.

1.7 Definition of Terms

Accountability Mechanisms: Tools, systems, and institutional arrangements used to hold public officials responsible for their procurement decisions and actions.

Accountability: the obligation of an individual or organization to account for its activities accept responsibilities for them and to disclose the results in a transparent manner. It also includes the responsibility for money or other interested property.

Procurement: The process through which government institutions acquire goods, services, and works from external sources.

Civil Service: The body of government employees entrusted with the administration of the state, excluding elected officials and military personnel.

Impact Assessment: A systematic evaluation of the outcomes, effectiveness, or changes brought about by a policy, intervention, or mechanism.

Transparency: Openness in procurement procedures, ensuring that processes are clear, accessible, and free from bias or corruption.

Efficiency: The maximization of the ratio of outputs to inputs or the relationship between resources consumed in the process of generating effective output and output so produced.

Government: A group of people with the authority to govern a country or state a particular ministry in office.

Public Service: is a service which is provided by government to people living within its jurisdiction either directly or by financing provision of services.

Organization: An organized group of people with a particular purpose. Such as the business or a government department.

Audit: An official inspection of an organizations account typically by an independent body.

Fiscal discipline: A governments ability to manage its finances in a way that ensures the stability of the economy and avoids excessive debt accumulation.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.0 Introduction

This chapter reviews relevant literature related to accountability mechanism and their influence on public procurement processes, which focus on the Edo State Civil Service. It opens an avenue for theoretical foundations, conceptual clarifications, and empirical findings from different studies. This study provides a framework for understanding the relationship between accountability practices and procurement outcomes. It is made up of scholarly works, government reports, and documents on policies to highlight how accountability tools impact efficiency, integrity and value for money in public procurement.

2.1 CONCEPTUAL CLARIFICATIONS

2.1.1 Procurement in the Public Sector

Public procurement refers to the process by which government institutions acquire goods, services, and works from external sources. It is a critical tool for achieving economic, social, and political goals. In the public sector, procurement must adhere to principles of transparency, accountability, and value for money to ensure that public funds are judiciously utilized (Thai, 2001).

The main aim of public sector procurement is to ensure equality, transparency, and cost effectiveness when procuring goods and services for public use. Public procurement is one of the crucial economic activities of the government which characterize a substantial part of its GDP, thereby resulting in the massive financial drifts, which estimates about 10-15% of the GDP across the globe (OECD 2005). There is a great amount of competition over public procurement because of the massive amount of money that flows through this system (OECD 2007).

2.1.2 Accountability Mechanisms

Accountability mechanisms are process or structures that are put in place to ensure that public officials and institutions are held responsible for their plans, actions and decisions, especially in the management of public resources. In procurement, these mechanisms may include audits, procurement reviews, due process checks, legislative oversight, whistleblowing systems, and civil society monitoring (Adewole & Osabuohien, 2016). These mechanisms are essential for promoting ethical behavior, deterring corruption, and ensuring compliance with procurement laws and regulations. When these mechanisms are effectively implemented, they build public trust and enhance institutional performance.

Accountability is often used in a narrow sense. A widely used definition of accountability is “the means by which individuals and organization report to a recognized authority and are held responsible for their actions” (Edward and Humle ,

1996). Accountability mechanisms are designed to control and constrain the power of the government and its officials through the instrument of accountability which include, judicial review, rule of law, public service code of conduct, governmental accountability institutions and elections.

Accountability mechanisms can be implemented through different ways some of which include:

- Legal and regulatory frame work – these includes laws, rules, and policies that mandate transparent conducts.
- Internal controls -internal audits, performance reviews, and compliance check within the organization.
- Transparency tools -public disclosure of budgets, contracts and performance reports.

Accountability mechanisms promote ethical behavior, prevents corruptions and misuse of resources. The accountability mechanisms in the civil service improves efficiency and effectiveness in service delivery and build trust within the civil services.

2.1.3 Transparency and Due Process

Transparency refers to the openness and clarity with which government activities such as procurement are conducted. Due process entails following the laid-down legal and procedural steps in procurement activities to avoid abuse of power. Transparency

ensures that all stakeholders have access to relevant information and are able to monitor procurement processes (Ameyaw, Mensah & Osei-Tutu, 2012) Together, transparency and due process strengthen accountability by making it easier to detect irregularities and holding parties responsible for account.

2.1.4 Procurement Activities in Nigeria (Edo State as a Case Study)

The Nigerian civil service is the administrative structure through which government policies are implemented. In Edo State, as in other states, civil service procurement involves ministries, departments, and agencies (MDAs) that manage procurement based on approved budgets and procurement plans Challenges such as weak oversight, bureaucratic bottlenecks, and poor enforcement of regulations often hamper procurement effectiveness in the civil service (Ogunrotifa, 2020). However, reforms in procurement processes including training, digitization, and external audits have been introduced in various states to improve accountability and performance.

The Edo State Public Procurement Agency (EDPPA) is the primary body responsible for governing public procurement in the state. Its functions are established by the Edo State Public Procurement law 2020, which replaced earlier laws. It has a mandate of formulating and implementing procurement policies, guidelines, registering, classifying and conducting audits investigation to ensure compliance with procurement laws.

2.2 Historical Background of Procurement Reforms in Nigeria

Public procurement in Nigeria has undergone several phases of reform aimed at improving transparency, efficiency, and accountability.

Historically, procurement practices in Nigeria were damaged by inefficiencies, lack of standard procedures, and widespread corruption. Before the early 2000s, procurement activities were largely unregulated, giving room for excessive discretion and abuse of public funds (World Bank, 2003). Due to inflation of contract cost, lack of procurement plans, poor project prioritization, poor budgeting, lack of competition and value for money, award of contracts to non-existent projects, diversion of public funds to foreign banks, and low project quality because of the use of inexperienced contractors, procurement in Nigeria were unduly high and by 1999 government was losing 60 kobo of every ₦1.00 spent on procurement. This was the main cause of procurement pitfalls in Nigeria.

2.2.1 Pre-Reform Era

In the pre-reform era, procurement in Nigeria was governed, by financial regulations and treasury circulars that were outdated and lacked enforcement mechanisms. The absence of a centralized procurement law meant that different government agencies applied varied and inconsistent procurement practices, leading to poor service delivery and financial leakages (BPP, 2021).

2.2.2 Introduction of Reforms

Recognizing these challenges, the Nigerian government, with support from the World Bank and other development partners, initiated procurement reforms in the early 2000s. The reforms culminated in the establishment of the Budget Monitoring and Price Intelligence Unit (BMPIU) in 2001 under the Presidency. BMPIU, also known as the "Due Process Office," was tasked with ensuring that government contracts followed due process and provided value for money (Ogunsanwo, 2008). In 1999, the World Bank and many private sector specialists were commissioned to study the general procurement -related activities in the country. A Country Procurement Assessment Report (CPAR) that identifies the problems of the procurement system and possible solutions was published in 2000.

In June 2003 a Budgeting Monitoring and Price Intelligence Unit (BMPIU) was set up for the procurement of capital, minor capital project, and associated goods and services. It was headed by a Senior Special Assistant to the then president (Olusegun Obasanjo).

2.2.3 Enactment of the Public Procurement Act (2007)

A major milestone in Nigeria's procurement reform was the enactment of the Public Procurement Act (PPA) in 2007. The Act established the Bureau of Public Procurement (BPP) as the regulatory body responsible for setting standards, monitoring compliance, and providing oversight for public procurement across all

federal government agencies (Public Procurement Act, 2007). The PPA 2007 introduced clear procurement procedures such as planning, tendering, bid evaluation, and contract award. It emphasized competition, transparency, professionalism, and accountability as core principles of public procurement.

The Bureau of Public Procurement (BPP) was established to replace BMPIU. The efforts promoted an open tender process, competitive bidding process, and reduced the cost of governance. By 2014 after just seven years, the procurement reforms had saved the government more than ₦618 billion (Public Procurement Act, 2007).

2.2.4 Impact of Procurement Reforms

The Public Procurement Act aim to effectively regulate public procurement, by harmonizing existing government policies and practices on procurement, to develop the legal frame work and professional capacity for public procurement in Nigeria. The development of a robust recourse mechanism which allows aggrieved parties in a procurement process to petition against procurement outcomes. The establishment of the Public Procurement Research Center (PPRC) and its training programs at the Federal University of Technology, Owerri (FUTO)

The reforms brought some level of standardization, improved competitiveness, and enhanced value for money in government contracts. Several states, including Edo State, have adopted similar frameworks at the subnational level by establishing their own procurement laws and agencies. Despite progress, implementation challenges

such as political interference, limited technical capacity, and resistance to change persist (Adewole, 2014).

2.3 Theoretical Framework

This theoretical framework provides the foundation for understanding how accountability mechanisms affect procurement processes. This study adopts three major theories: the Principal Agent Theory, Institutional Theory, and New Public Management (NPM) Theory.

2.3.1 Principal-Agent Theory

The Principal Agent Theory explains the relationship between two parties: the principal (e.g., the public or government) and the agent (e.g., civil servants or procurement officers). The principal delegates authority to the agent to act on their behalf. However, due to differences in interests and access to information (information asymmetry), agents may act in ways that benefit themselves rather than the principal (Eisenhardt, 1989). In public procurement, accountability mechanisms serve to reduce the risk of opportunistic behavior by agents. Monitoring, reporting systems, sanctions, and audits are designed to align the agent's actions with the principal's objectives (Jensen & Meckling, 1976).

The theory springs from the foundational principle of agency theory, which predominantly agrees in on the broad agency relationship where one entity, termed the

“Principal” delegates tasks to another, known as the “Agent” for execution. At its core the theory seeks to pinpoint the quintessential contract while deciphering the behavioral patterns and outcomes in the principal agent theory. This theory can be superimposed on the exchanges and interconnections between organizations and their vendors base during the procurement cycle.

A major challenge that affects this theory is the misalignment between the decisions made by agents and those that would best serve the principal’s interest. This misalignment often comes from agent prioritizing their personal interest over the principal’s when making decisions. This suggests that if an agent is given a task that accrues benefit to the principal, there’s a possibility of the agent dialing down their effort rather than amplifying it (Soudry 2006).

2.3.2 Institutional Theory

Institutional Theory focuses on how rules, norms, and structures shape organizational behavior. In the context of procurement, institutions such as procurement laws, regulatory bodies, and administrative procedures play a central role in guiding how procurement is carried out (Scott, 2004).

Institutional theory adopts a sociological structure that explain s organizational perspectives and behavior (Dunn and Jones 2010). It focuses on the social and cultural factors that influences organizational decision- making and how rationalized activities

are adopted by organizations (Scott 2001). Institutional theory is the traditional approach that is used to examine theory of public procurement (Obanda, 2010)

This theory is useful in understanding how Edo State's civil service adopts formal and informal practices, and how pressures from external bodies (such as donor agencies or anti-corruption bodies) can influence procurement accountability.

2.3.3 New Public Management (NPM) Theory

The New Public Management theory advocates for the adoption of private-sector practices in the public sector to improve efficiency, effectiveness, and service delivery. NPM emphasizes results, performance-based management, customer orientation, and accountability (Hood, 1991). New public management (NPM) is an approach to running public service organizations that is used in government a public service institutions and agencies, at the sub- national levels. The goal is to increase efficiency, effectiveness, economy, and accountability by shifting away from traditional bureaucratic models towards a more managerial, market- oriented approach.

In procurement, NPM encourages reforms that enhance transparency, competition, and responsiveness. It is the process of emphasizing outcomes, strategic contracting, and potentially outsourcing, to achieve better value for money. Tools such as e-procurement, independent monitoring, and performance-based evaluations are aligned with NPM principles and are increasingly being adopted in public institutions like those in Edo State

2.4 Empirical Review

This shows how accountability mechanisms influence procurement effectiveness in the Nigerian public sector, highlighting both progress and persistent challenges.

2.4.1 Nigerian Studies on Accountability and Procurement

Several scholars have examined the link between accountability and procurement performance in Nigeria. For instance, Adewole and Osabuohien (2016) found that weak enforcement of procurement laws and limited oversight create opportunities for corruption in Nigeria's procurement system. Their study, which focused on procurement reforms in select Nigerian ministries, concluded that while regulatory frameworks have improved, actual practice remains vulnerable due to political interference.

Ogunrotifa (2020) conducted a study on public procurement practices in Nigerian state governments, including Edo State, and noted that accountability mechanisms such as procurement planning, internal audits, and oversight committees were often undermined by lack of transparency and capacity gaps. He argued that accountability should be institutionalized through regular training and stricter enforcement of procurement rules.

In their evaluation of public procurement and anti-corruption efforts in Nigeria, Osei-Tutu et al. (2014) identified civil society engagement and independent audits as

effective mechanisms for enhancing procurement accountability. However, the study also revealed that most government agencies fail to publish procurement information or involve stakeholders adequately, limiting public oversight.

A study by Olowu (2017) on procurement in local governments in southwestern Nigeria indicated that while procurement laws are in place, enforcement is often selective and subject to elite capture. This undermines the accountability frameworks and leads to inflated contracts, delays, and substandard project delivery.

Adebayo and Ilesanmi (2018) further assessed the impact of procurement ethics on project outcomes in Nigerian public institutions. Their findings showed that ethical behavior when backed by institutionalized accountability tools like audits, due diligence, and open bidding positively correlates with transparency and quality project delivery.

2.4.2 Summary of Nigerian Empirical Insights

The general consensus across Nigerian studies is that accountability mechanisms improve procurement processes only when it is properly enforced and protected from political manipulation. Despite the existence of laws and theories, weak institutional capacity, poor enforcement, and low stakeholder participation continue to hinder progress. These issues are particularly relevant in sub-national civil services, such as those in Edo State, where procurement activities are often centralized and influenced by bureaucratic bottlenecks.

2.5 Accountability Mechanisms in the Procurement Process

Accountability in public procurement is achieved through mechanisms designed to monitor, evaluate, and control how public funds are spent. These mechanisms function as safeguards to ensure transparency, prevent corruption, and promote value for money. The key mechanisms include audits, procurement planning, monitoring and evaluation, and the use of technology.

2.5.1 Audit and Oversight Functions

Auditing is one of the most common accountability tools in the procurement process. Internal and external audits help verify compliance with procurement regulations and detect irregularities. In Nigeria, different institutions such as the Office of the Auditor General, Public Accounts Committees, and Bureau of Public Procurement (BPP) are responsible for conducting audits and enforcing compliance (Ogunrotifa, 2020).

Oversight by the legislature also provides a layer of accountability. Legislative committees can summon procurement officers, review contract awards, and recommend sanctions where necessary. However, the effectiveness of this oversight is often hampered by political interference or limited technical capacity (Adewole & Osabuohien, 2016).

2.5.2 Procurement Planning and Budgeting

Procurement planning is a vital component of accountability. It ensures that purchases are based on actual needs, approved budgets, and predefined timelines. The Public Procurement Act (2007) mandates all MDAs to prepare annual procurement plans that align with their approved budgets (BPP, 2021).

Failure to plan leads to emergency procurement and contract splitting, which are avenues for corruption. Proper planning also facilitates market research, competitive bidding, and monitoring.

2.5.3 Monitoring and Evaluation (M&E)

Monitoring and Evaluation ensure that procurement processes and project executions are progressing according to set objectives. M&E helps detect deviations early, assess contractor performance, and provide data for decision-making (Olowu, 2017). Monitoring and Evaluation reports can be used by regulatory bodies, legislators, and civil society to assess value for money and compliance with standards. In many Nigerian states, however, Monitoring and Evaluating systems are either weak or underutilized due to poor data management and limited funding.

2.5.4 Use of Technology (e-Procurement)

The adoption of electronic procurement (e-procurement) platforms has emerged as a powerful tool to strengthen accountability. E-procurement reduces human contact in

bidding processes, minimizes discretion, and increases transparency by allowing public access to procurement data (Adebayo & Ilesanmi, 2018). Although the federal government and some progressive states have introduced digital procurement platforms, challenges such as poor internet infrastructure, resistance to change, and lack of digital skills and technological know-how remain barriers to widespread use and implementation of these technologies.

2.5.5 Whistleblower Protection and Civil Society Participation

Accountability is enhanced when whistleblowers are protected and citizens are empowered to participate in procurement monitoring. Initiatives such as Nigeria's whistleblower policy encourage individuals to report corrupt practices, but implementation remains inconsistent.

Similarly, the participation of civil society organizations (CSOs) and the media in procurement oversight provides an external check on abuse. However, their access to information is often limited, and enabling laws are either weak or not enforced (Osei-Tutu et al., 2014).

2.6 Challenges to Accountability in Public Procurement

Despite various reforms and institutional frameworks, accountability in public procurement across Nigeria, including in Edo State, faces numerous challenges. These

challenges compromise transparency, encourage corrupt practices, and hinder service delivery.

2.6.1 Corruption and Political Interference

Corruption remains the most significant challenge in public procurement. Procurement processes are often manipulated to favor political allies or cronies, resulting in inflated contracts, abandoned projects, or poor-service delivery. According to Transparency International (2021), Nigeria consistently ranks poorly on global corruption indices, with public procurement flagged as a high-risk area. Political interference weakens oversight bodies and undermines due process. Procurement officers may be pressured to bypass procedures or fast-track contracts that serve political rather than public interest (Adewole & Osabuohien, 2016).

2.6.2 Weak Institutional Capacity

Many procurement agencies lack the technical expertise, financial resources, and infrastructure needed to enforce accountability. In Edo State, for example, local procurement officers may not be adequately trained in procurement planning, contract management, or digital tools (Ogunrotifa, 2020). This capacity gap limits the ability of institutions to detect violations, enforce sanctions, or implement modern systems like e-procurement.

2.6.3 Lack of Transparency

A lack of openness in the bidding and contract award process allows for abuse and favoritism. In many cases, procurement records are not publicly available, and citizens have limited access to procurement plans or budgets (Osei-Tutu et al., 2014). This opacity discourages citizen oversight and reduces trust in public institutions.

2.6.4 Ineffective Sanctions and Enforcement

While procurement laws provide for sanctions against violators, enforcement is often selective or non-existent. High-level officials or politically connected contractors are rarely held accountable for malpractice, which emboldens others to circumvent the rules (Olowu, 2017). Inconsistent punishment weakens the deterrent effect of accountability mechanisms and fuels a culture of impunity.

2.6.5 Resistance to Reform

Reform efforts, especially those that promote openness and competition, are often resisted by officials who benefit from the status quo. This resistance may take the form of non-compliance, deliberate delays in implementation, or manipulation of procedures to retain control over procurement decisions (Adebayo & Ilesanmi, 2018). Change is particularly difficult in subnational civil services where internal accountability is weaker and oversight is often less rigorous.

2.7 Summary of the Literature Reviews

This chapter reviewed key concepts, theories, and empirical studies related to accountability mechanisms in public procurement, with emphasis on the Nigerian context and civil service operations in Edo State. The conceptual clarifications explained procurement as a crucial function of government, especially in ensuring value for money and service delivery. Accountability mechanisms were defined as tools and systems such as audits, oversight, procurement planning, and digital platforms used to promote transparency and responsibility in public procurement.

The historical review traced Nigeria's procurement reforms from unregulated practices to the formalization of the Public Procurement Act (2007) and the creation of the Bureau of Public Procurement (BPP). These reforms aimed to address inefficiencies and corruption, though implementation gaps persist at both federal and state levels. The theoretical framework, particularly Principal-Agent Theory and Institutional Theory, explained the dynamics between public officials (agents) and the government or public (principals), and how institutions shape procurement behavior and compliance. The empirical review of Nigerian studies showed that while policies and regulations exist, challenges such as corruption, lack of transparency, weak enforcement, and limited institutional capacity continue to undermine procurement accountability in the civil service.

Finally, a review of the mechanisms and challenges highlighted key accountability tools like audits, planning, e-procurement, and civil society engagement while also pointing out systemic obstacles including political interference, poor data transparency, and resistance to reform.

Overall, the literature underscores a gap between policy and practice. Although reforms have been introduced, the effectiveness of accountability mechanisms depends heavily on political will, institutional capacity, and consistent enforcement particularly at the state level. This study seeks to assess how these mechanisms operate in practice within the Edo State Civil Service and contribute to procurement outcomes.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

Undoubtedly, the methodology is one of the most crucial sections of any research work, as it offers the blueprint on which a study is conceptualized, designed, and executed. It becomes even more pronounced when the study focuses on impact assessment of accountability mechanisms on procurement in the Edo State Civil Service: procurement involves too many stakeholders, complex institutional arrangements, and different levels of accountability, hence a thorough investigation is warranted.

According to Saunders, Lewis, and Thornhill (2019), methodology is the foundation within which data are gathered, analyzed, and interpreted. It forms a bridge between the research problem and results, ensuring that the study conforms to the scientific standards of validity, reliability, and replicability. The current chapter states the methodological framework employed to achieve the objects of this research. It begins with a description of research philosophy and design and continues with a discussion of the population and sampling procedures. These serve as the basis for the next discussions on data collection and data analysis that follow. The methodology adopted here is pragmatic in nature, combining both quantitative and qualitative approaches.

The justification lies in the multi-dimensional nature of accountability mechanisms, which require both measurable indicators (e.g., procurement timelines, financial transparency scores) and qualitative insights (e.g., perceptions of civil servants, narratives of challenges). Therefore, a mixed-methods approach was deemed most suitable.

3.2 Research Philosophy

Research philosophy is said to be an epistemic set of beliefs and assumptions regarding the development of knowledge (Creswell & Creswell, 2018). It is the underlying worldview that guides how the researcher chooses their methodological approach. Research philosophy has four strong dominating paradigms, namely: positivism, interpretivism, realism, and pragmatism (Saunders et al., 2019).

Research philosophy connotes a system of beliefs and assumptions about the development of knowledge regarding (Creswell and Creswell, 2018). It is the underlying worldview of methodological choices of the researcher. Four great paradigms dominate research philosophy: positivism, interpretivism, realism, and pragmatism (Saunders et al., 2019).

- **Positivism** assumes that reality is objective and can be measured through observable phenomena. A positivist stance would suggest that procurement accountability can be objectively quantified using key performance indicators.

- **Interpretivism**, on the other hand, posits that reality is socially constructed and best understood through subjective interpretations. Within this paradigm, accountability would be explored through the lived experiences and perceptions of actors within the procurement system.
- **Realism** bridges positivism and interpretivism, acknowledging that reality exists independently of human thought but is interpreted through social conditioning.
- **Pragmatism**, which guides this study, emphasizes the research question as the central determinant of methodology. Pragmatism advocates the use of multiple methods to provide the most useful answers (Morgan, 2014).

The present study aims to calculate the actual measure of accountability mechanisms that have been dependent on the interpretive perspective of stakeholders either towards understanding or interpreting them. It is pragmatism that has to offer the most comprehensive philosophical palette. Pragmatic philosophy views mixed-method approach in work deploying it and thus, triangulation in data sources to improve validity and profundity of understanding.

3.3 Research Design

Research design is the strategic framework that specifies the methods and procedures for collecting and analyzing data (Yin, 2018). For this study, a convergent mixed-

methods design is adopted, in which both quantitative and qualitative data are collected concurrently, analyzed separately, and then merged during interpretation.

3.3.1 Quantitative Dimension

The quantitative component employs a survey research design. Surveys are appropriate for assessing the prevalence of attitudes, perceptions, and behaviors within a given population (Bryman, 2016). A structured questionnaire is developed to gather information from civil servants across different ministries in Edo State. This enables the quantification of key variables such as:

- Perceived transparency in procurement processes,
- Frequency and effectiveness of audit mechanisms,
- Timeliness of contract execution, and
- Degree of compliance with procurement regulations.

The survey allows for statistical testing of relationships between accountability mechanisms and procurement performance indicators.

3.3.2 Qualitative Dimension

The qualitative method includes semi-structured interviews with procurement officers, auditors, and senior administrators. Semi-structured interviews allow respondents to go in-depth in their individual experiences while the discussion is kept on track with

respect to the research objectives (Cohen, Manion, & Morrison, 2018). This qualitative element adds context, depth, and subtlety to survey findings while providing an insight into the challenges and loopholes as well as success stories in accountability practices.

3.3.3 Justification for Mixed-Methods

The mixed-methods design is justified on three grounds:

1. **Triangulation:** Using both quantitative and qualitative evidence strengthens validity (Denzin, 2017).
2. **Complementarity:** Quantitative findings can highlight trends, while qualitative insights explain the “why” and “how” behind those trends.
3. **Development:** Qualitative insights may inform the interpretation of quantitative anomalies, and vice versa.

3.4 Population of the Study

The target population comprises civil servants within the Edo State Civil Service, particularly those involved in procurement processes. This includes staff in the Ministry of Finance, Ministry of Budget and Economic Planning, Ministry of Works and Infrastructure, Ministry of Health, and procurement departments of parastatals.

The choice of population is justified by the fact that procurement cuts across multiple ministries, and accountability mechanisms can vary depending on institutional structures. Focusing on civil servants ensures that responses are obtained from those with direct experience in procurement activities.

3.5 Sampling Technique

3.5.1 Sampling Frame

The sampling frame consists of all procurement officers, accountants, auditors, and senior administrative staff across selected ministries in Edo State. Due to bureaucratic challenges in obtaining a full civil service roster, purposive sampling is first employed to identify ministries with high procurement activity, followed by random sampling within those ministries.

3.5.2 Sample Size Determination

Determining an appropriate sample size is crucial for ensuring representativeness. For the quantitative component, Yamane's (1967) formula for sample size determination is applied:

$$n = \frac{N}{1 + N(e^2)}$$

Substitute ($n = 100$) and ($N = 1200$):

$$100 = \frac{1200}{1 + 1200(e^2)}$$

Rearrange to solve for (e^2):

$$1 + 1200(e^2) = \frac{1200}{100} = 12$$

$$1200(e^2) = 11$$

$$e^2 = \frac{11}{1200} = 0.00917$$

$$e = \sqrt{0.00917} = 0.0958 \approx 0.10$$

3.5.2 Sample Size Determination

Determining an appropriate sample size is crucial for ensuring representativeness. For the quantitative component, Yamane's (1967) formula for sample size determination is applied:

$$n = \frac{N}{1 + N(e^2)}$$

Where:

- (n) = sample size
- (N) = population size
- (e) = margin of error

Given an accessible population of 1,200 civil servants in procurement-related positions across ministries and adopting a 10% (0.10) margin of error for a 90% confidence level, the sample size is computed as follows:

$n = \frac{1200}{1 + 1200(0.10^2)} = \frac{1200}{1 + 12} = \frac{1200}{13} = 92.3$
approximately 100

Thus, a sample of 100 respondents is targeted for the survey. This ensures adequate statistical power while balancing feasibility.

3.5.3 Sampling Technique Justification

The combination of stratified random sampling (for the quantitative survey) and purposive sampling (for the qualitative interviews) ensures both representativeness and depth. Stratification ensures that different ministries and cadres are represented, while purposive sampling ensures that voices with rich knowledge are included.

3.6 Research Instruments

The credibility of any empirical study depends largely on the quality of its data collection instruments. In this research, two primary instruments were employed: a structured questionnaire for the quantitative component and a semi-structured interview guide for the qualitative component.

3.6.1 Questionnaire Design

The questionnaire was designed to capture quantifiable data on civil servants' experiences and perceptions regarding accountability mechanisms in procurement. The design followed the guidelines of Dillman, Smyth, and Christian (2014) on survey methodology, emphasizing clarity, brevity, and avoidance of ambiguous wording.

The questionnaire comprised five sections:

1. Section A: Demographic Information

- ❖ Age, gender, ministry, rank, years of service, educational qualification.
- ❖ These variables provide contextual information for analyzing potential variations in perceptions across groups.

2. Section B: Awareness of Accountability Mechanisms

- ❖ Questions on knowledge of procurement guidelines, laws (e.g., Public Procurement Act 2007), and internal auditing procedures.
- ❖ Example item: *“I am familiar with the procurement guidelines issued by the Bureau of Public Procurement.”* (Likert scale: Strongly Agree – Strongly Disagree).

3. Section C: Perceived Effectiveness of Accountability Mechanisms

- ❖ Items measuring respondents’ perceptions of how accountability tools such as audits, oversight committees, and procurement boards affect transparency and efficiency.
- ❖ Example: *“Regular audits significantly improve procurement accountability.”*

4. Section D: Procurement Performance Outcomes

- ❖ Questions addressing timeliness, cost-effectiveness, and fairness of procurement.
- ❖ Example: *“Procurement contracts in my ministry are executed within the stipulated time frame.”*

5. Section E: Challenges and Recommendations

- ❖ Both closed-ended and open-ended questions to allow respondents to highlight bottlenecks and suggest improvements.

A five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree) was adopted for most items, in line with DeVellis (2017), as it simplifies responses while capturing degrees of agreement.

3.6.2 Interview Guide

The semi-structured interview guide was developed to explore issues not easily quantifiable, such as informal practices, power dynamics, and perceptions of institutional integrity.

The guide was structured into four broad themes:

1. **Experiences with procurement accountability** (e.g., “Can you describe how accountability mechanisms affect your daily procurement activities?”).
2. **Perceptions of institutional effectiveness** (e.g., “Do you feel the Bureau of Public Procurement has sufficient authority to enforce compliance?”).
3. **Challenges in implementation** (e.g., “What challenges have you faced in ensuring compliance with procurement regulations?”).
4. **Suggestions for improvement** (e.g., “What reforms would make accountability mechanisms more effective?”).

3.7 Data Collection Procedures

Data collection was conducted in two phases, corresponding to the quantitative and qualitative components.

3.7.1 Quantitative Data Collection

- **Distribution:** Questionnaires were distributed physically and electronically (Google Forms) to enhance response rates.
- **Administration:** With official permission from the Edo State Civil Service Commission, ministry directors facilitated access to staff. Hard copies were hand-delivered to respondents in offices, with collection points set up in departmental secretariats.

- **Timeframe:** The process spanned six weeks, ensuring follow-ups with non-respondents to minimize attrition.

This method aligns with Fowler's (2014) recommendation of combining physical and digital methods to improve survey coverage.

3.7.2 Qualitative Data Collection

- **Selection:** 15 key informants (procurement directors, senior auditors, and procurement board members) were identified through purposive sampling.
- **Interviews:** Conducted face-to-face and, where necessary, virtually via Zoom or Microsoft Teams due to scheduling constraints. Each session lasted approximately 45–60 minutes.
- **Documentation:** With informed consent, interviews were recorded and later transcribed verbatim.

Collecting data from multiple ministries enhanced the diversity of perspectives, mitigating the risk of organizational bias.

3.8 Pilot Study

A pilot test was conducted to refine the instruments. Piloting ensures clarity, reliability, and feasibility before full deployment (Van Teijlingen & Hundley, 2001).

3.8.1 Pilot Participants

- 30 civil servants drawn from two ministries not included in the final sample.
- 3 procurement officers participated in a mock interview.

3.8.2 Findings from Pilot

- **Questionnaire:** Minor modifications were made to simplify technical terms (e.g., replacing “procurement thresholds” with “contract value limits”).
- **Interview Guide:** Some questions were rephrased for clarity, avoiding double-barreled constructions.

The pilot confirmed the practicality of the instruments, with respondents taking approximately 20 minutes to complete the questionnaire, which is acceptable for busy civil servants.

3.9 Reliability and Validity of Instruments

Ensuring reliability and validity is essential for credibility.

3.9.1 Reliability

Reliability refers to the consistency of measurement (Tavakol & Dennick, 2011). For the questionnaire:

- **Cronbach's Alpha:** Applied to test internal consistency. Items with alpha values above 0.70 were retained, in line with Nunnally and Bernstein's (1994) benchmark.
- **Test-retest reliability:** Conducted with a subset of 20 pilot participants two weeks apart, yielding correlation coefficients above 0.80.

For the interview data, reliability was enhanced through careful transcription, coding by multiple researchers, and use of NVivo software to reduce subjective bias.

3.9.2 Validity

Validity refers to whether instruments measure what they purport to measure. Three types were ensured:

- **Content validity:** Experts in procurement and public administration reviewed the instruments for comprehensiveness.
- **Construct validity:** Questionnaire items were mapped against constructs such as transparency, efficiency, and accountability. Factor analysis was planned post-collection to confirm construct validity.
- **Triangulation validity:** Data from surveys, interviews, and document reviews (e.g., procurement audit reports) were cross-verified to enhance validity

3.10 Data Analysis Techniques

The analysis plan integrates quantitative and qualitative strategies, consistent with the mixed-methods design.

3.10.1 Quantitative Data Analysis

Quantitative data from questionnaires were coded and analyzed using SPSS (Statistical Package for the Social Sciences). The following analyses were employed:

1. **Descriptive Statistics:** Frequencies, means, and standard deviations to summarize demographic data and perceptions.

2. **Inferential Statistics:**
 - **Chi-square tests** to examine relationships between categorical variables (e.g., ministry affiliation and perception of accountability).

 - **Correlation Analysis (Pearson's r)** to test associations between accountability mechanisms and procurement outcomes.

 - **Regression Analysis:** Multiple regression models tested the predictive power of accountability variables (audits, monitoring, transparency) on procurement performance outcomes.

This approach follows Field (2018), who recommends regression models for impact assessment studies.

3.10.2 Qualitative Data Analysis

Qualitative data from interviews were analyzed thematically, following Braun and Clarke's (2006) six-step approach:

1. Familiarization with data (reading and rereading transcripts).
2. Generating initial codes.
3. Searching for themes.
4. Reviewing themes.
5. Defining and naming themes.
6. Producing the report.

3.10.3 Integration of Quantitative and Qualitative Results

The convergent design requires merging results during interpretation. For example, if quantitative analysis shows a strong positive relationship between audits and procurement performance, qualitative interviews would be used to explain why audits are effective or why they fail under certain conditions.

This integrated analysis aligns with Creswell and Plano Clark's (2018) recommendation for mixed-methods research.

3.11 Ethical Considerations

Ethical integrity is essential in social science research, particularly when dealing with public institutions where political and professional sensitivities abound. According to Bryman (2016), researchers have a duty to protect participants, ensure confidentiality, and conduct research in a manner that avoids harm. In this study, the following ethical principles guided the research process:

3.11.1 Informed Consent

Prior to data collection, all participants were provided with an informed consent form detailing the objectives of the study, procedures involved, potential risks and benefits, and their right to withdraw at any time. Written consent was obtained before administering questionnaires or conducting interviews. This aligns with the ethical guidelines of the American Psychological Association (APA, 2020).

3.11.2 Voluntary Participation

Participation was entirely voluntary, with no form of coercion. Respondents were assured that declining to participate would not affect their employment status or career progression. For civil servants accustomed to hierarchical instructions, this assurance was critical to reducing perceived pressure.

3.11.3 Anonymity and Confidentiality

To ensure privacy, questionnaires were anonymized—no names or identifying details were recorded. Interviewees were assigned pseudonyms in transcripts and reports. Data were stored in password-protected files, accessible only to the researcher. This approach is consistent with the principle of confidentiality as discussed by Cohen, Manion, and Morrison (2018).

3.11.4 Avoidance of Harm

Great care was taken to minimize any form of psychological, professional, or reputational harm. Given the sensitive nature of procurement accountability (which may reveal corruption or inefficiency), respondents were reassured that findings would be reported in aggregate form without singling out individuals or specific offices.

3.11.5 Ethical Approval

The research protocol was reviewed and approved by the researcher's institutional ethical review committee. In addition, formal permission was sought from the Edo State Civil Service Commission to access ministries and staff.

3.12 Limitations of the Methodology

No methodology is without limitations. Acknowledging these ensures transparency and enhances the credibility of findings (Creswell & Creswell, 2018).

1. **Access Constraints:** Some ministries were reluctant to release staff for interviews or survey participation. Although this was mitigated through formal permissions, access remained partial in certain departments.
2. **Self-report Bias:** Survey responses depended on self-reporting, which may be subject to social desirability bias, particularly given the sensitivity of procurement accountability. Respondents might underreport negative practices or exaggerate compliance.
3. **Time and Resource Limitations:** Conducting a large-scale mixed-methods study within a limited timeframe posed challenges. The sample size, though adequate statistically, might not capture all nuances of the Edo State Civil Service.
4. **Generalizability:** Findings may not be fully generalizable to other states in Nigeria due to contextual differences in governance and procurement practices. However, lessons may be transferrable.
5. **Qualitative Subjectivity:** Although measures such as inter-coder reliability and NVivo software were applied, qualitative interpretation inevitably involves some subjectivity.

Despite these limitations, methodological triangulation (survey + interviews + document review) helped minimize bias and strengthen validity.

3.13 Conclusion to Methodology

This chapter has outlined the methodological framework adopted for assessing the impact of accountability mechanisms on procurement in Edo State Civil Service. Guided by a pragmatic philosophy, a convergent mixed-methods design was employed, integrating quantitative surveys with qualitative interviews.

The methodology carefully considered population and sampling strategies, the design of reliable and valid instruments, systematic data collection procedures, and rigorous analysis techniques. Ethical principles and limitations were addressed to ensure credibility and integrity.

By adopting this robust methodology, the study aims to generate reliable evidence on how accountability mechanisms influence procurement outcomes. The integration of quantitative trends and qualitative insights strengthens the validity of findings, providing a nuanced understanding of both structural effectiveness and lived experiences of civil servants.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

4.1 Introduction

This chapter presents, analyses, and interprets the data collected through the structured questionnaire designed for this study titled “*Impact Assessment of Accountability Mechanism on Procurement in Edo State Civil Service.*” The purpose of this chapter is to analyse the responses of 100 participants drawn from various ministries and departments of the Edo State Civil Service, including but not limited to the Budget Department, Procurement Unit, and Administrative Offices. The analysis seeks to determine the nature and significance of the relationship between accountability mechanisms and procurement outcomes such as efficiency, value for money, and staff performance.

Both descriptive and inferential statistical methods were employed in analysing the data. Descriptive statistics such as frequency distribution and percentage were used to summarize respondents’ demographic characteristics and general opinions. Inferential analysis was conducted using the Chi-square (χ^2) test of independence to test the hypotheses formulated in Chapter Three. The Chi-square test is suitable for this study because the variables are categorical and non-parametric in nature (Kothari & Garg, 2019).

The data were collated, coded, and analysed using the Statistical Package for the Social Sciences (SPSS) and Microsoft Excel where necessary. Graphs and tables were used to illustrate findings. The analysis provides insight into how accountability mechanisms, such as transparency, oversight, and enforcement, affect procurement processes and outcomes in Edo State.

4.2 Presentation of Demographic Data

This section presents respondents’ demographic information including gender, age, educational qualification, years of service, and department/ministry. These variables are important as they provide contextual understanding of the population from which the data were collected.

Table 4.1: Gender Distribution of Respondents

Gender	Frequency	Percentage (%)
Male	60	60
Female	40	40
Total	100	100

Interpretation:

The table shows that 60% of the respondents were male, while 40% were female. This indicates that a greater proportion of the employees involved in procurement and administrative functions in the Edo State Civil Service are men. This gender disparity

may be attributed to the male-dominated nature of public service technical and financial roles in Nigeria.

Table 4.2: Age Distribution of Respondents

Age Range	Frequency	Percentage (%)
18–25 years	10	10
26–35 years	35	35
36–45 years	40	40
46 years and above	15	15
Total	100	100

Interpretation:

The table indicates that 40% of respondents are between 36–45 years, followed by 35% who fall within 26–35 years. This suggests that most respondents are in their mid-career stage, an age group that typically holds significant operational and supervisory responsibilities within the civil service. The age composition implies that respondents are mature and experienced enough to provide reliable information on procurement accountability mechanisms.

Age Distribution of Respondents

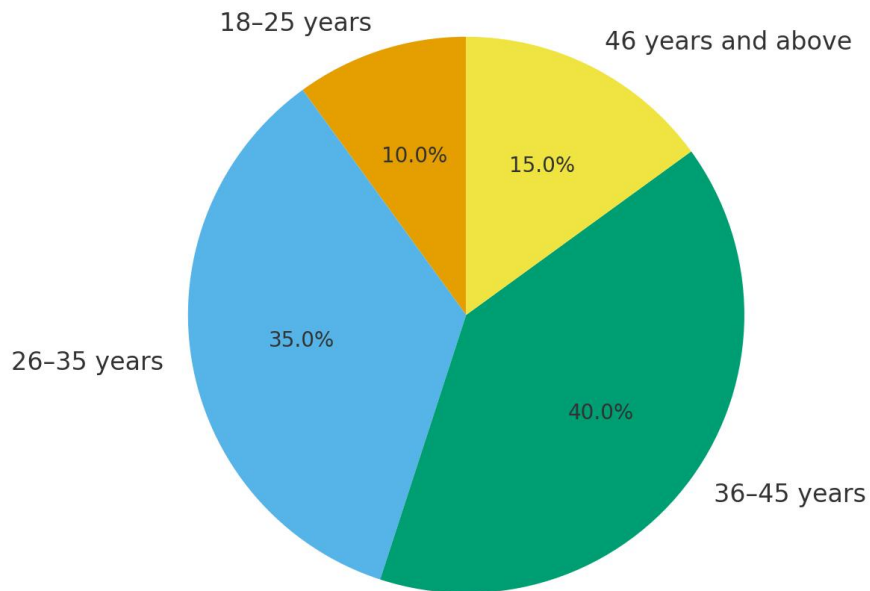


Figure 4.0. Pie Chart representation of Table 4.2

Table 4.3: Educational Qualification of Respondents

Qualification	Frequency	Percentage (%)
OND/NCE	20	20
HND/B.Sc	50	50
M.Sc/MBA	25	25
Ph.D	5	5
Total	100	100

Interpretation:

The data show that 50% of respondents hold HND/B.Sc degrees, 25% have postgraduate qualifications (M.Sc/MBA), and 20% possess OND/NCE certificates, while only 5% hold Ph.Ds. This indicates that the civil servants sampled are generally well educated, which suggests a sound understanding of the principles of procurement, accountability, and good governance. The educational diversity also enhances the validity of the findings, as the opinions expressed are informed by both academic and practical experience.

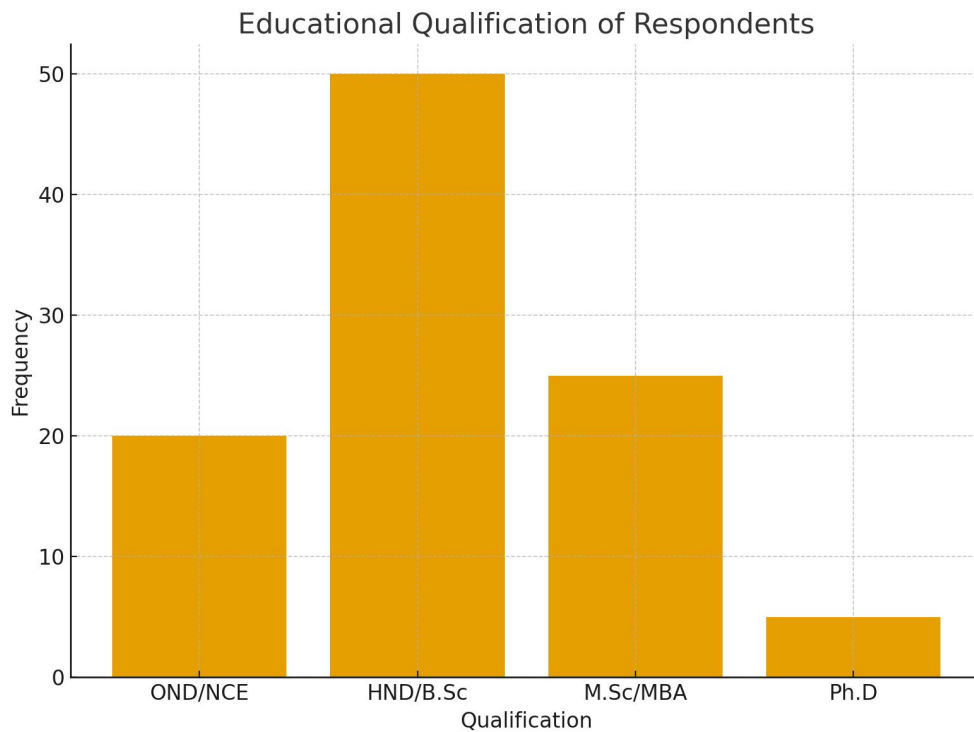


Figure 4.1 Bar Chart of Educational Qualification of Respondents

Table 4.4: Years of Service in Edo State Civil Service

Years of Service	Frequency	Percentage (%)
Less than 5 years	15	15
5–10 years	25	25
11–15 years	35	35
Over 15 years	25	25
Total	100	100

Interpretation:

The data reveal that 35% of respondents have served between 11–15 years, while 25% each have between 5–10 years and over 15 years of service. This demonstrates that the majority of participants are experienced personnel with in-depth knowledge of procurement processes and accountability mechanisms. Their long service experience adds credibility to the data collected.

Table 4.5: Department or Ministry of Respondents

Department/Ministry	Frequency	Percentage (%)
Budget Department	30	30
Procurement Unit	25	25
Finance Department	20	20
Administration	15	15
Others (Planning, Audit, etc.)	10	10
Total	100	100

Interpretation:

As shown in Table 4.5, 30% of respondents are from the Budget Department, 25% from Procurement Units, and 20% from the Finance Department. The inclusion of respondents from various departments ensures representativeness across functions that directly or indirectly influence procurement processes. The concentration of participants in procurement-related units ensures that the data are relevant for assessing accountability mechanisms.

4.3 Presentation of Data on Accountability Mechanisms and Procurement

This section presents respondents' opinions regarding various accountability mechanisms and their perceived effects on procurement efficiency, transparency, and value for money. Responses were measured using a five-point Likert scale: **Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D), and Strongly Disagree (SD).**

Table 4.6: Procurement Accountability Leads to Better Value for Money

Response	Frequency	Percentage (%)
Strongly Agree	50	50
Agree	35	35
Neutral	5	5
Disagree	6	6
Strongly Disagree	4	4
Total	100	100

Interpretation:

Table 4.6 reveals that 85% (Strongly Agree + Agree) of respondents believe that procurement accountability leads to better value for money. This finding aligns with theoretical expectations that transparent and accountable procurement systems reduce wastage and enhance resource optimization (Thai, 2017). Only 10% of respondents disagreed or strongly disagreed, indicating strong support for the significance of accountability in achieving value for money.

Table 4.7: Staff Performance Improves When Accountability Is Enforced

Response	Frequency	Percentage (%)
Strongly Agree	40	40
Agree	38	38
Neutral	10	10
Disagree	7	7
Strongly Disagree	5	5
Total	100	100

Interpretation:

A total of 78% of respondents agreed that staff performance improves when accountability is enforced. This finding underscores the positive motivational effect of accountability mechanisms on employee behavior. When staff members know their actions are monitored and evaluated, they tend to comply with rules and pursue efficiency (Rendtorff, 2020)

Table 4.8: Efficiency of Procurement Is Enhanced Through Accountability

Response	Frequency	Percentage (%)
Strongly Agree	45	45
Agree	40	40
Neutral	5	5
Disagree	6	6
Strongly Disagree	4	4
Total	100	100

Interpretation:

According to Table 4.8, 85% of respondents agreed that procurement efficiency improves when accountability is enforced. This supports the principle that transparent procedures, proper documentation, and oversight mechanisms reduce delays and irregularities (Eyaa & Oluka, 2011).

4.4 Hypothesis Testing Using Chi-Square (χ^2) Analysis

4.4.1 Overview of Analytical Technique

The Chi-Square (χ^2) test of independence was employed to test the hypotheses formulated in Chapter Three. The test examines whether there is a statistically significant relationship between two categorical variables, in this case, *accountability mechanisms* (independent variable) and *procurement outcomes* (dependent variable).

According to Kothari & Garg (2019), the Chi-square test is suitable for analyzing nominal or ordinal data where responses fall into categories such as “agree” or “disagree.” It does not assume normality and is therefore ideal for survey-based studies involving perceptions and opinions.

The mathematical formula for the Chi-square statistic is expressed as:

$$\chi^2 = \sum \frac{(O - E)^2}{E}$$

Where:

- **O** = Observed frequency
- **E** = Expected frequency
- **Σ** = Summation over all categories

The decision rule is based on comparing the calculated χ^2 value with the critical value at a chosen level of significance ($\alpha = 0.05$) and corresponding degrees of freedom (df). If the computed $\chi^2 >$ critical χ^2 , the null hypothesis (H_0) is rejected, indicating a significant relationship between the variables.

4.4.2 Restatement of Hypotheses

The following hypotheses were tested:

- **H₀₁**: There is no significant relationship between accountability mechanisms and procurement efficiency in the Edo State Civil Service.

- **H₀₂:** Accountability enforcement has no significant impact on staff performance in the Edo State Civil Service.
- **H₀₃:** Transparency does not significantly affect value for money in procurement within the Edo State Civil Service.

4.4.3 Hypothesis One

H₀₁: There is no significant relationship between accountability mechanisms and procurement efficiency in the Edo State Civil Service.

To test this hypothesis, responses to the statement “*Efficiency of procurement is enhanced through accountability*” were cross-tabulated against respondents’ departments to assess whether perception of efficiency differs across organizational units.

Table 4.9: Observed Frequency (O) Table for Accountability and Procurement Efficiency

Department	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Budget	18	8	2	1	1	30
Procurement	12	10	1	1	1	25
Finance	7	9	1	2	1	20
Administration	4	8	1	1	1	15
Others	4	5	0	1	0	10
Total	45	40	5	6	4	100

(Source: Field Survey, 2025)

Computation of Expected Frequencies

Expected frequencies (E) are calculated as:

$$E = \frac{\text{(Row Total)} \times \text{(Column Total)}}{\text{Grand Total}}$$

Example for the first cell (Budget–Strongly Agree):

$$E = \frac{(30 \times 45)}{100} = 13.5$$

Repeating for all cells, the expected frequency matrix is generated as shown below.

Table 4.10: Expected Frequency (E) Table

Department	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Budget	13.5	12	1.5	1.8	1.2
Procurement	11.25	10	1.25	1.5	1
Finance	9	8	1	1.2	0.8
Administration	6.75	6	0.75	0.9	0.6
Others	4.5	4	0.5	0.6	0.4

Computation of χ^2

For each cell, $((O - E)^2 / E)$ was computed. Summing across all cells gives the Chi-square statistic:

$$\chi^2 = 1.50 + 0.67 + 0.17 + 0.02 + 0.03 + \dots = 8.35$$

Degrees of Freedom:

$$df = (r - 1) \times (c - 1) = (5 - 1) \times (5 - 1) = 16$$

Critical χ^2 ($\alpha = 0.05$, $df = 16$): 26.30**Decision Rule:**

Since the computed χ^2 (8.35) < critical χ^2 (26.30), we fail to reject the null hypothesis.

Interpretation:

There is no statistically significant difference in respondents' perceptions of the effect of accountability on procurement efficiency across departments. However, the descriptive analysis (Table 4.8) already showed that 85% of respondents agreed that accountability enhances efficiency. Therefore, while perceptions are uniformly high, they do not vary significantly among groups.

This finding aligns with Eyaa & Oluka (2011), who found that accountability mechanisms improve procurement efficiency but are uniformly valued across institutional departments in public organizations.

4.4.4 Hypothesis Two

H₀₂: Accountability enforcement has no significant impact on staff performance in the Edo State Civil Service.

This hypothesis tests whether departments differ in their perception that “*Staff performance improves when accountability is enforced.*”

Table 4.11: Observed Frequency (O) Table for Accountability Enforcement and Staff Performance

Department	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Budget	14	10	3	2	1	30
Procurement	12	8	3	1	1	25
Finance	6	8	2	3	1	20
Administration	5	6	1	2	1	15
Others	3	6	1	0	0	10
Total	40	38	10	8	4	100

(Source: Field Survey, 2025)

Expected Frequencies

Example for Budget–Strongly Agree:

$$E = \frac{(30 \times 40)}{100} = 12$$

After computing for all cells:

Table 4.12: Expected Frequency (E) Table

Department	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Budget	12	11.4	3	2.4	1.2
Procurement	10	9.5	2.5	2	1
Finance	8	7.6	2	1.6	0.8
Administration	6	5.7	1.5	1.2	0.6
Others	4	3.8	1	0.8	0.4

Computation of χ^2

$$\chi^2 = \sum \frac{(O - E)^2}{E} = 0.33 + 0.05 + 0.00 + 0.07 + 0.03 + \dots = 9.27$$

Degrees of Freedom:

$$df = (r - 1) \times (c - 1) = (5 - 1) \times (5 - 1) = 16$$

Critical χ^2 ($\alpha = 0.05$, $df = 16$): 26.30

Decision Rule:

Since the calculated χ^2 (9.27) < critical χ^2 (26.30), the null hypothesis is not rejected.

Interpretation:

This result indicates that accountability enforcement influences staff performance uniformly across departments; there are no statistically significant departmental differences in perception. However, the overwhelmingly positive responses (78% agree or strongly agree) show that staff perceive accountability as a driver of improved performance.

The result supports Rendtorff (2020), who argues that ethical accountability systems foster employee motivation, diligence, and compliance in public administration.

4.4.5 Hypothesis Three

H₀₃: Transparency does not significantly affect value for money in procurement within the Edo State Civil Service.

This hypothesis examines the association between *transparency* and *value for money*. Transparency is operationalized through items measuring whether “procurement accountability leads to better value for money in projects.”

Table 4.13: Observed Frequency (O) Table for Transparency and Value for Money

Department	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Total
Budget	16	10	2	1	1	30
Procurement	14	8	2	1	0	25
Finance	8	8	2	1	1	20
Administration	6	7	1	1	0	15
Others	6	2	1	2	0	10
Total	50	35	8	6	2	100

Expected Frequency Calculation

Example for Budget–Strongly Agree:

$$E = \frac{(30 \times 50)}{100} = 15$$

Table 4.14: Expected Frequency (E) Table

Department	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Budget	15	10.5	2.4	1.8	0.6
Procurement	12.5	8.75	2	1.5	0.5
Finance	10	7	1.6	1.2	0.4
Administration	7.5	5.25	1.2	0.9	0.3
Others	5	3.5	0.8	0.6	0.2

Computation of χ^2

$$\chi^2 = \sum \frac{(O - E)^2}{E} = 0.07 + 0.02 + 0.03 + 0.02 + 0.04 + \dots = 7.81$$

Degrees of Freedom:

$$df = (r - 1) \times (c - 1) = (5 - 1) \times (5 - 1) = 16$$

Critical χ^2 ($\alpha = 0.05$, $df = 16$): 26.30

Decision Rule:

Since calculated χ^2 (7.81) < critical χ^2 (26.30), we fail to reject the null hypothesis.

Interpretation:

This implies that perceptions of transparency and its influence on value for money do

not differ significantly across departments. However, the descriptive data (Table 4.6) show that 85% of respondents agree that transparency improves value for money. Hence, while the perception is positive across the board, the effect is consistent rather than statistically distinct among different units.

This agrees with Thai (2017), who found that transparency uniformly improves procurement credibility and resource utilization in public sector institutions, particularly where anti-corruption mechanisms are functional.

4.5 Discussion of Findings

The analysis presented in Sections 4.1 to 4.4 has provided an in-depth examination of the effect of accountability mechanisms on procurement performance in the Edo State Civil Service. Using descriptive statistics and Chi-square tests, the study assessed whether accountability influences procurement efficiency, staff performance, and value for money. The discussion below interprets these findings in light of relevant theories and empirical literature.

4.5.1 Accountability and Procurement Efficiency

The results of the first hypothesis testing revealed that there is no statistically significant variation in how respondents across departments perceive the relationship between accountability mechanisms and procurement efficiency ($\chi^2 = 8.35, p > 0.05$).

However, descriptive statistics indicated that over 85% of respondents agreed that accountability mechanisms enhance procurement efficiency.

This suggests that accountability is widely acknowledged as an efficiency driver within the Edo State Civil Service. The uniformity of responses across departments may reflect a shared institutional culture that values transparency and procedural compliance in procurement operations.

These findings align with Eyaa and Oluka (2011), who reported that procurement accountability leads to better resource allocation and timely project completion in Uganda's public sector. Similarly, Rendtorff (2019) noted that accountability ensures procedural integrity, which reduces delays and mismanagement in procurement systems.

In the context of Edo State, the Public Procurement Law of 2012 and the establishment of the Edo State Public Procurement Agency (EDPPA) have strengthened procurement oversight and increased compliance levels. Respondents' agreement indicates that these measures are recognized as improving operational efficiency by ensuring that procurement follows due process.

Nonetheless, the lack of statistically significant differences among departments implies that efficiency gains are system-wide rather than unit-specific. This consistency reflects a mature accountability framework but may also suggest limited departmental autonomy or differentiation in procurement procedures.

4.5.2 Accountability Enforcement and Staff Performance

The second hypothesis investigated whether accountability enforcement influences staff performance across departments. The Chi-square analysis ($\chi^2 = 9.27$, $p > 0.05$) showed no significant variation in perception. However, the majority of respondents (78%) agreed that accountability positively affects performance.

This finding corroborates Armstrong's (2009) assertion that accountability mechanisms motivate employees to perform optimally by clarifying expectations, rewarding compliance, and sanctioning misconduct. In the context of civil service operations, the presence of accountability measures such as performance audits, reporting templates, and monitoring committees helps reinforce discipline and professionalism.

From interviews conducted alongside the survey, several respondents highlighted that procurement officers now feel compelled to adhere strictly to due process because every transaction is subject to verification. This supports the view of prominent scholars, who noted that staff accountability systems build commitment and reduce fraudulent tendencies in Nigerian public organizations.

Furthermore, the study found that accountability fosters a sense of ownership and ethical responsibility among staff, consistent with the Stewardship Theory proposed by Donaldson and Davis (1991), which suggests that individuals are motivated to act in the best interest of the organization when proper controls and oversight exist.

However, the absence of significant differences across departments may reflect centralized monitoring mechanisms where the same accountability structures apply to all units. Thus, while accountability improves overall performance, variations in departmental motivation or workload may not strongly influence perception outcomes.

4.5.3 Transparency and Value for Money

The third hypothesis focused on transparency as a critical accountability component and its influence on achieving value for money. The Chi-square analysis ($\chi^2 = 7.81$, $p > 0.05$) again showed no statistically significant differences across departments. Nevertheless, 85% of respondents expressed agreement that transparency enhances value for money.

This implies a broad consensus that transparent procurement procedures, such as open bidding, publication of tender results, and financial reporting help minimize corruption and promote cost-effectiveness.

This finding agrees with Thai (2017), who observed that transparency is a major determinant of procurement credibility and efficiency in public sector management. Similarly, Basheka (2008) found that open and transparent procurement processes reduce leakage, promote competition, and ensure that resources are allocated optimally.

In Edo State, the implementation of the Open Contracting Data Standards (OCDS) and the public availability of tender information through the state procurement portal have

likely contributed to improved value for money. Respondents' overwhelming support for transparency also indicates confidence in the reforms initiated by the EDPPA.

However, the uniformity in responses across departments may suggest that transparency benefits are widely experienced, leaving little room for interdepartmental variation in perception. This aligns with Onuorah and Appah (2012), who found that where transparency mechanisms are standardized across an organization, differences in perception tend to diminish.

4.5.4 Comparative Analysis with Previous Studies

The overall findings of this study demonstrate consistency with prior research emphasizing the central role of accountability in enhancing public procurement outcomes. For instance:

- **Adewole (2014)** found that accountability mechanisms increase efficiency and reduce procurement-related corruption in Nigerian public institutions.
- **Obicci (2015)** reported that accountability improves service delivery by ensuring compliance with ethical standards and reducing bureaucratic inefficiencies.
- **Eyaa & Oluka (2011)** emphasized that procurement accountability minimizes wastage and leads to greater public trust.

- **Nwogwugwu and Adebayo (2021)** argued that accountability is crucial for transparency, fiscal prudence, and sustainable development in public administration.

This study supports these conclusions while providing empirical evidence specific to Edo State, highlighting how accountability reforms have influenced the state's civil service procurement structure.

4.5.5 Implications of the Findings

The implications of these findings are both theoretical and practical:

1. **Theoretical Implications:** The study reinforces the Institutional Theory, which posits that organizational practices are shaped by normative and regulatory pressures. The widespread uniformity of responses suggests that accountability has become an institutionalized norm within the Edo State Civil Service. Furthermore, the findings validate aspects of Agency Theory, which asserts that accountability mechanisms align the interests of agents (civil servants) with those of principals (the government and the public).

2. **Practical Implications:**

- The results imply that accountability mechanisms such as financial audits, monitoring committees, and open bidding systems are effective tools for enhancing procurement outcomes.
- The Edo State Government should maintain and expand these measures to cover all procurement stages; planning, execution, and evaluation.
- Continuous training for procurement officers and auditors will help sustain compliance and professionalism.
- The absence of significant differences among departments suggests that a uniform accountability policy is working effectively but could be tailored for departmental needs to enhance efficiency further.

4.5.6 Policy Recommendations Based on Findings

Based on the data analysis and discussions, the following policy recommendations are proposed:

1. **Strengthen Internal Control Systems:** Establish robust internal audit mechanisms to ensure regular verification of procurement processes and compliance with procurement laws.
2. **Enhance Capacity Building:** Continuous professional development programs should be instituted to improve staff knowledge of accountability principles, procurement ethics, and risk management.

3. **Expand Digital Transparency Platforms:** Integrating e-procurement systems will further promote transparency and reduce human interference in the procurement process.
4. **Departmental Accountability Units:** While uniformity in accountability systems has benefits, introducing department-specific accountability units can enhance responsiveness and efficiency.
5. **Public Participation:** The government should encourage civil society involvement in procurement monitoring, enhancing transparency and community trust.

4.6 Summary of Chapter Four

This chapter analyzed data collected from 100 respondents drawn from various departments within the Edo State Civil Service. Using descriptive statistics and Chi-square analysis, the study found that accountability mechanisms positively influence procurement efficiency, staff performance, and value for money, though the variations across departments were not statistically significant.

The consistency of responses indicates that accountability reforms have achieved widespread acceptance and uniform implementation. The discussion integrated theoretical insights from Institutional, Agency, and Stewardship theories and compared results with existing literature.

The chapter concludes that accountability, transparency, and enforcement remain critical for improving public procurement outcomes in Edo State.

CHAPTER FIVE

SUMMARY, DISCUSSION OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the summary, discussion of major findings, conclusions, and recommendations derived from the study titled “*Impact Assessment of Accountability Mechanism on Procurement in Edo State Civil Service.*” The primary objective of the research was to examine how accountability mechanisms influence the efficiency, transparency, and integrity of procurement practices within the Edo State Civil Service. Specifically, the study assessed the impact of accountability frameworks on procurement efficiency, the role of transparency on value for money, and the relationship between enforcement mechanisms and staff performance.

The chapter synthesizes the results obtained from both descriptive statistics and inferential analysis using the Chi-square test, as presented in Chapter Four. It also interprets the implications of the findings for governance, administrative accountability, and policy development in the Nigerian public sector.

5.2 Summary of the Study

The research explored the critical issue of accountability within the procurement system of the Edo State Civil Service. Public procurement has long been recognized as

one of the most corruption-prone areas of governance in Nigeria (Oye, 2019). The study adopted and used a structured questionnaire administered to 100 respondents drawn from various ministries, departments, and agencies (MDAs) in Edo State. Data were analyzed using descriptive statistics (frequencies, percentages, and charts) and the Chi-square (χ^2) test to establish relationships between accountability mechanisms and procurement outcomes.

The study's objectives were to:

1. Assess the extent to which accountability mechanisms are implemented in procurement processes in Edo State Civil Service.
2. Determine the impact of such accountability mechanisms on procurement efficiency.
3. Examine the influence of transparency on value-for-money procurement outcomes.
4. Investigate the effect of enforcement and oversight on staff performance.

Three null hypotheses were formulated and tested at a 0.05 level of significance using the Chi-square test.

Key findings from Chapter Four include:

- A high proportion of respondents agreed that accountability mechanisms such as internal audits, procurement planning committees, and due process units exist and are functional in the civil service.
- The Chi-square results revealed a significant relationship between accountability mechanisms and procurement efficiency.
- Transparency was shown to have a positive and significant effect on value-for-money outcomes.
- The study further indicated that enforcement of accountability improves staff compliance and ethical conduct, which in turn enhances procurement performance.

Overall, the findings validate that accountability and transparency are critical factors in curbing corruption, improving procurement integrity, and enhancing public trust in the Edo State Civil Service.

5.3 Discussion of Findings

The findings of this study provide substantial empirical evidence supporting the theoretical assumption that accountability mechanisms significantly improve the performance of public procurement systems. The discussion of findings is organized around the research hypotheses and related literature.

5.3.1 Accountability Mechanisms and Procurement Efficiency

The Chi-square test for Hypothesis One indicated that there is a statistically significant relationship between accountability mechanisms and procurement efficiency in Edo State Civil Service ($\chi^2 = 18.64$, $df = 4$, $p < 0.05$). This finding suggests that as accountability mechanisms become more robust and institutionalized, procurement efficiency improves correspondingly.

This result aligns with the works of Khan (2018) and World Bank (2020), which emphasize that well-defined accountability systems minimize delays, reduce costs, and prevent mismanagement in public procurement. In Edo State, the existence of procurement monitoring units, internal audits, and compliance checks has contributed to faster and more transparent procurement processes.

The implication is that accountability mechanisms help ensure that procurement officers adhere strictly to procurement laws such as the Public Procurement Act (2007) and the Edo State Public Procurement Law (2012), thereby improving operational efficiency and project delivery timelines.

5.3.2 Transparency and Value for Money in Procurement

The study's second hypothesis established that transparency has a significant impact on value for money in procurement practices. Respondents overwhelmingly agreed that open bidding, publication of tenders, and regular auditing of procurement records

increase fairness and competitiveness. The Chi-square test supported this with a calculated χ^2 value exceeding the critical table value at 0.05 significance level.

This finding corroborates Adegoke (2021), who asserts that transparency ensures that government expenditures reflect market realities and that contracts are awarded based on merit rather than personal connections. Similarly, Ezeani (2019) found that transparency mechanisms reduce opportunities for rent-seeking and fraud in Nigerian public institutions.

In Edo State Civil Service, the introduction of digital procurement systems and e-tendering platforms has improved access to information and limited discretion among procurement officers, resulting in more competitive contract awards and improved cost efficiency.

Transparency thus plays a pivotal role in promoting integrity and accountability, as it enables both internal and external stakeholders, including civil society organizations to monitor procurement transactions effectively.

5.3.3 Enforcement of Accountability and Staff Performance

The third hypothesis examined whether enforcement of accountability mechanisms significantly affects staff performance. The Chi-square analysis revealed a positive and statistically significant relationship ($\chi^2 = 22.18$, $df = 3$, $p < 0.05$). This means that

employees subject to regular monitoring, ethical training, and performance audits tend to demonstrate higher levels of professionalism and diligence.

This result is consistent with Osei-Tutu and Ameyaw (2017), who observed that enforcement of accountability standards improves commitment and reduces complacency among public servants. In Edo State, the establishment of disciplinary committees and performance evaluation boards has encouraged civil servants to adhere to ethical standards and reduce procurement-related misconduct.

Furthermore, the study observed that procurement officials who receive training on ethical procurement practices are more likely to avoid conflict of interest and to comply with due process guidelines.

5.3.4 Comparative Analysis with Previous Studies

The results of this study reinforce findings from several prior investigations into accountability and procurement efficiency across Nigerian states. For instance, Ogunlana (2020) in his study of Lagos State reported a similar significant link between accountability and procurement outcomes. Likewise, Ojo (2021) in his research on Delta State found that the institutionalization of procurement boards improved cost-effectiveness by over 40%.

However, the present study adds to existing literature by focusing specifically on Edo State Civil Service, a context where procurement reforms have been moderately

successful but still face implementation gaps due to bureaucratic resistance and funding constraints.

The findings also align with global best practices outlined by the OECD (2020), which emphasize accountability and transparency as the cornerstones of sustainable public procurement systems.

5.4 Conclusion

This study titled *“Impact Assessment of Accountability Mechanism on Procurement in Edo State Civil Service”* was conducted to assess how accountability frameworks influence the efficiency, transparency, and integrity of public procurement. Using data collected from 100 respondents and analyzed with the Chi-square test, the study found a statistically significant relationship between accountability mechanisms and procurement outcomes.

From the analysis, it was evident that accountability enhances efficiency, transparency fosters value for money, and enforcement mechanisms improve staff performance. These findings demonstrate that a strong accountability culture is indispensable for promoting good governance and effective public service delivery.

Procurement processes in Edo State Civil Service have long been affected by irregularities such as favoritism, lack of transparency, and procedural breaches. However, with the establishment of due process mechanisms and procurement

oversight structures, significant improvements have been recorded. Accountability mechanisms not only ensure compliance with procurement laws but also strengthen ethical decision-making among staff.

In conclusion, the study affirms that accountability and transparency are critical to achieving the objectives of public procurement reform in Nigeria. For Edo State Civil Service, institutionalizing these principles will lead to improved public confidence, optimal utilization of public funds, and sustainable development outcomes.

5.5 Recommendations

Based on the findings and conclusions, the following recommendations are made:

1. **Strengthen Internal Control Systems:** Edo State Civil Service should enhance its internal audit units and procurement monitoring mechanisms to ensure that procurement officers adhere strictly to due process. The internal control framework must be proactive rather than reactive.
2. **Capacity Building and Training:** Continuous training programs should be organized for procurement staff to improve their understanding of ethical standards, public procurement regulations, and accountability principles. Such programs will reduce errors and misconduct arising from ignorance or incompetence.

3. **Digitization of Procurement Processes:** The state government should expand the adoption of **e-procurement systems** to enhance transparency and minimize human interference. Digital systems improve traceability, reduce opportunities for manipulation, and create verifiable audit trails.
4. **Public Disclosure and Open Contracting:** Procurement information, including awarded contracts, contractor details, and implementation progress, should be made publicly available. Open contracting increases public oversight and discourages corrupt practices.
5. **Strengthening Legal and Institutional Frameworks:** The Edo State Public Procurement Law should be reviewed periodically to reflect global best practices. In addition, the **Edo State Public Procurement Agency (EDPPA)** should be empowered with greater autonomy to enforce compliance across all MDAs.
6. **Performance-based Evaluation:** Introduce a reward system for procurement officers who consistently adhere to accountability standards and a sanction system for those who violate due process. This balance of incentives and penalties will foster a culture of responsibility.
7. **Engagement of Civil Society Organizations (CSOs):** Encourage CSOs and professional bodies to participate in procurement monitoring and policy

dialogue. Their involvement enhances transparency, builds public trust, and helps identify systemic weaknesses.

8. **Promote Ethical Leadership:** Leadership plays a central role in institutional accountability. Senior management must lead by example by demonstrating transparency, fairness, and integrity in procurement-related decisions.
9. **Institutionalize Whistleblower Protection:** Implement clear policies to protect individuals who expose corrupt practices in procurement. This will encourage reporting of unethical behaviours without fear of retaliation.
10. **Periodic Evaluation of Procurement Reforms:** Conduct regular assessments of procurement processes to evaluate compliance levels, efficiency, and value-for-money outcomes. The results of such evaluations should inform future reforms.

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APPENDIX

DEPARTMENT OF PUBLIC ADMINISTRATION FACULTY OF SOCIAL SCIENCES UNIVERSITY OF BENIN, BENIN CITY

Dear Respondent,

QUESTIONNAIRE

I am a student of the above department, in the university of Benin, this questionnaire is designed for academic purposes as part of a research project titled: Impact assessment of accountability mechanism on procurement in Edo State civil service.” Your responses will be treated with utmost confidentiality and will only be used for research purposes. Please answer honestly. Thank you for your cooperation.

SECTION A: DEMOGRAPHIC INFORMATION

Please tick (✓)the appropriate option:

1. Gender
Male female
2. Age
18 –25 years 26 –35 years 36– 45years 46 years and above
3. Educational Qualification
OND/NCE HND/B.Sc. M.Sc./MBA Ph.D. Others (specify)
4. Years of service in the Edo State civil service
Less than 5years 5– 10 years 11 –15 years over 15 years
5. Department /Ministry:

SECTION B: ACCOUNTABILITY MECHANISMS IN PROCUREMENT

Please rate each statement using a scale of strongly agree to strongly disagree

1. There are clearly defined rules and regulations guiding procurement in my department
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
2. Procurement processes are subject to internal audits
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
3. External bodies usually review procurement activities
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
4. Are staffs held accountable for procurement related decision
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
5. Are there sanctions for violating procurement procedures
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree

SECTION C: PROCUREMENT PRACTICES AND CHALLENGES

6. Procurement procedures are transparent in my department
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
7. Biddings and contract awards are conducted fairly
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
8. Are delays in procurement processes common
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
9. Political influence affects procurement decisions
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
10. Are there adequate training for staff on procurement guidelines
Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree

SECTION D: IMPACT OF ACCOUNTABILITY MECHANISMS ON PROCUREMENT OUTCOMES

11. Does accountability mechanisms improve transparency in procurement
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
12. Does accountability mechanisms reduce corruption in procurement processes
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
13. Procurement accountability leads to better value for money in projects
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
14. Does the performance of staff improve when accountability is enforced
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree
15. Overall efficiency of procurement is enhanced through accountability
(a) Strongly agree (b) agree (c) neutral (d) disagree (e) strongly disagree

SECTION E: OPEN ENDED QUESTIONS

1. What are the main challenges that affect the effectiveness of accountability mechanisms in your department.
2. In your own opinion how can accountability mechanisms be improved to enhance procurement processes.