

**CONTRACT, AGREEMENT AND OFFER IMPLEMENTATION IN
PROCUREMENT**

BY

**PRISCILLIA IBHAFIDON
PG/SPE2216104**

**DEPARTMENT OF PROCUREMENT MANAGEMENT
FACULTY OF SUSTAINABLE PROCUREMENT, ENVIRONMENTAL AND
SOCIAL STANDARDS ENHANCEMENT (SPESSE)
UNIVERSITY OF BENIN
BENIN CITY**

NOVEMBER, 2025

CONTRACT, AGREEMENT AND OFFER IMPLEMENTATION IN PROCUREMENT

BY

**PRISCILLIA IBHAFIDON
PG/SPE2216104**

**A PROJECT WRITTEN AND SUBMITTED TO THE DEPARTMENT OF
PROCUREMENT MANAGEMENT, FACULTY OF SUSTAINABLE PROCUREMENT,
ENVIRONMENTAL AND SOCIAL STANDARDS ENHANCEMENT (SPESSE) IN
PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF MASTER
OF SOCIAL SCIENCE (M.Sc.) DEGREE IN PROCUREMENT MANAGEMENT,
UNIVERSITY OF BENIN, BENIN CITY**

NOVEMBER, 2025

CERTIFICATION

We, the undersigned certify that the project work by PRISCILLIA IBHAFIDON, has been read, supervised, and approved for the partial Fulfillment of the requirement for the Award of Master of Social Science (M.Sc.) Degree, in Procurement Management, University of Benin, Benin City.

PROF. SYLVESTER OSUJI
(Project Supervisor)

PROF. DICKSON ORIAKHI
Deputy Centre Leader / H.O.D

PROF. SYLVESTER OSUJI
(Centre Leader)

DEDICATION

This work is dedicated to God Almighty for his goodness, overflowing grace and divine blessings, amen. This work is also dedicated to my loving husband (Cosmas Oshiomah Sado) for being my motivator, sponsor and support system all through. I also dedicate this work to my Late Father (Emmanuel Ibhafidon) for his fatherly blessings and positive wishes for me to attain heights in education.

ACKNOWLEDGEMENTS

With a heart full of thanksgiving, I give Glory to God Almighty for his mercy and abundant grace immeasurable upon my life, to him alone be all the Glory, Amen.

Special thanks to Prof. Sylvester Osuji my Centre leader, Supervisor and lecturer, I am honoured and privileged to have you impact me in these triple cadre, many thanks to Prof. Dickson Oriakhi my Deputy Centre Leader / H.O.D and lecturer, I am honoured to have you named in my formation. I say a big thank you to all my other lecturers in no particular order, Prof. Alade Omoye, Prof. Ifuero Osamwonyi, Prof. Sina Oladipupo, Dr. O Omorodion, Dr. Samuel Osifo, Prof. Job Odion, Prof. S Ibrahim, Dr. James Okweshine, Prof. C. Ighodaro, Prof. J. Ejechi, Dr. O. Igbinedion, Dr. Mrs Dania, Dr. Mrs Idubor, Dr. M. Chijuka and Dr. A. Edosa, be rest assured that your selflessness and dedication in my learning process is highly treasured. Thank you also to all team members of the project defense panel for your valuable contributions towards its success.

My appreciation also goes to my Dear husband Cosmas Oshiomah Sado for supporting me always, how can I thank you enough, you are treasured! I will not fail to mention Mrs. Blessing Ehis Evbota, I appreciate the learning time we shared. Finally, I acknowledge all my fellow mates in the session; your impact is highly valued.

PRISCILLIA IBHAFIDON (ACA, ACTI)

NOVEMBER, 2025

TABLE OF CONTENTS

TITLE PAGE	-	-	-	-	-	-	-	-	-	ii
CERTIFICATION PAGE	-	-	-	-	-	-	-	-	-	iii
DEDICATION PAGE	-	-	-	-	-	-	-	-	-	iv
ACKNOWLEDGEMENT PAGE	-	-	-	-	-	-	-	-	-	v
TABLE OF CONTENTS	-	-	-	-	-	-	-	-	-	vi
ABSTRACT	-	-	-	-	-	-	-	-	-	ix
CHAPTER ONE INTRODUCTION	-	-	-	-	-	-	-	-	-	1
1.1 Preamble	-	-	-	-	-	-	-	-	-	1
1.2 Statement of the Problem	-	-	-	-	-	-	-	-	-	2
1.3 Research Questions	-	-	-	-	-	-	-	-	-	4
1.4 Aim and Objectives of the Study	-	-	-	-	-	-	-	-	-	4
1.5 Significance of the Study	-	-	-	-	-	-	-	-	-	5
1.6 Scope of the Study	-	-	-	-	-	-	-	-	-	5
1.7 Limitation of Study	-	-	-	-	-	-	-	-	-	6
1.8 Definition of Terms	-	-	-	-	-	-	-	-	-	6
CHAPTER TWO BACKGROUND TO THE STUDY	-	-	-	-	-	-	-	-	-	8
2.1 Procurement in Organisational Contexts	-	-	-	-	-	-	-	-	-	8
2.2 Contracts, Agreements, and Offers in Procurement	-	-	-	-	-	-	-	-	-	9
2.3 Challenges in Implementation	-	-	-	-	-	-	-	-	-	11

2.4	Relevance to Organisational Growth and Performance	-	-	-	-	-	-	-	13
2.5	Rationale for the Study	-	-	-	-	-	-	-	14
CHAPTER THREE LITERATURE REVIEW									16
3.1	Review of Relevant Concepts-	-	-	-	-	-	-	-	16
3.1.1	Overview of Procurement and its Significance in Public and Private Sectors								16
3.1.2	The Concept of Contract	-	-	-	-	-	-	-	18
3.1.3	The Concept of Procurement	-	-	-	-	-	-	-	19
3.1.4	Legal and Procedural Frameworks Governing Procurement Contracts and Agreements	-	-	-	-	-	-	-	21
3.1.5	Implementation of Offers in Procurement Processes	-	-	-	-	-	-	-	23
3.1.6	Challenges in the Formation and Execution of Procurement Contracts and Agreements	-	-	-	-	-	-	-	25
3.1.7	Best Practices and Strategic Approaches to Improve Procurement Implementation								27
3.2	Theoretical Literature	-	-	-	-	-	-	-	29
3.2.1	Agency Theory	-	-	-	-	-	-	-	30
3.2.2	Transaction Cost Theory	-	-	-	-	-	-	-	31
3.3	Empirical Literature Review	-	-	-	-	-	-	-	32
CHAPTER FOUR RESEARCH METHODOLOGY									36
4.0	Preamble	-	-	-	-	-	-	-	36
4.1	Research Design	-	-	-	-	-	-	-	36
4.2	Population of the Study	-	-	-	-	-	-	-	38
4.3	Sample Size	-	-	-	-	-	-	-	38

4.4	Sampling Technique	-	-	-	-	-	-	-	-	40
4.5	Data Analysis Technique	-	-	-	-	-	-	-	-	40
4.6	Verification of data	-	-	-	-	-	-	-	-	41
4.7	Ethical Consideration	-	-	-	-	-	-	-	-	41
	CHAPTER FIVE DATA ANALYSIS	-	-	-	-	-	-	-	-	43
5.1	Background Information of Interviewees	-	-	-	-	-	-	-	-	43
5.2	Presentation and Analysis of the Research Questions	-	-	-	-	-	-	-	-	47
5.3	Discussion of Finding	-	-	-	-	-	-	-	-	94
	CHAPTER SIX SUMMARY OF FINDINGS, CONCLUSIONS AND	-	-	-	-	-	-	-	-	97
6.1	Summary	-	-	-	-	-	-	-	-	97
6.2	Summary of Findings	-	-	-	-	-	-	-	-	98
6.3	Conclusion	-	-	-	-	-	-	-	-	100
6.3	Recommendations	-	-	-	-	-	-	-	-	101
	REFERENCES	-	-	-	-	-	-	-	-	103
	APPENDIX	-	-	-	-	-	-	-	-	111

ABSTRACT

Managing contracts and procurement effectively relies on clear processes, skilled staff, and continuous oversight to ensure efficiency, accountability, and value delivery. When these elements are weak, projects suffer delays, costs escalate, and disputes arise. Even with reforms introduced globally and across Africa, poor contract execution, bureaucracy, and corruption still hamper procurement and erode public trust. This research explores contract and procurement practices in Egor Local Government Area, aiming to identify obstacles and suggest ways to improve them. Using a qualitative phenomenological approach, the study focused on small construction firms in Egor LGA, Edo State. Thirty participants were carefully chosen from three firms, and data were collected through semi-structured interviews. The information was analysed thematically, highlighting challenges and solutions while maintaining credibility and ethical standards. Findings showed that Nigerian firms generally follow procurement rules designed to ensure fairness and accountability, yet projects often face delays due to corruption, governance gaps, and limited technological adoption. The research also revealed that Egor firms struggle with implementing fair contracts, largely because of weak oversight and corrupt practices, with improvements possible through staff involvement, external benchmarking, and independent monitoring. Strengthening transparency, accountability, and governance through digital tools, compliance measures, and collaboration among stakeholders emerged as critical, although weak enforcement remains a barrier. Finally, reforms need to combine digital solutions with robust governance, accountability, and strategies tailored to local contexts. Overall, procurement in Egor Local Government companies is hindered by bureaucracy, corruption, and governance weaknesses. Enhancing efficiency and transparency requires better governance, stakeholder engagement, and digital tools. Recommended actions include stronger enforcement, adoption of digital systems, staff training, and increased collaboration among stakeholders to boost transparency, accountability, and operational effectiveness.

KEYWORDS: Accountability, Contract Management, Corruption, Procurement, Transparency

CHAPTER ONE

INTRODUCTION

1.1 Preamble

How organisations handle contracts, agreements, and procurement offers significantly influences the efficient use of resources, the accountability of systems, and whether public or private projects deliver value. Much of what makes procurement function effectively depends on how these agreements are written, implemented, and monitored throughout the entire process (Batetah & Wabala, 2021). When implementation is poor, delays, additional costs, and legal complications often arise (Vincent & Achuora, 2021)

A crucial aspect of executing procurement plans is contract management, which ensures that terms are adhered to and that both parties fulfil their responsibilities. In Kenya's manufacturing sector, effective contract management has positively impacted procurement efficiency (Kimundu & Moronge, 2019). Similarly, public procurement in Tanzania has benefited from sound contract administration, ensuring that expenditure results in tangible value (Mchopa, 2015). Another important factor is the management and oversight of suppliers. Monitoring supplier performance reduces the risk of failure and supports robust, outcome-driven relationships (Kanini & Wandera, 2019). However, in resource-constrained settings, such as parts of Tanzania's public sector, managing complex contracts can undermine these efforts. In such contexts, the availability of skilled personnel and dependable systems becomes even more critical (Changalima et al., 2023; Obadia & Chole, 2024).

Issues related to contract enforcement and collusion among bidders further complicate matters, particularly in large infrastructure contracts. For instance, in Lebanon, practices that restrict fair competition have been associated with increased expenditure and reduced public trust, while

simultaneously delivering less value (Mahmalat & Maktabi, 2023). These problems reflect broader challenges concerning transparency and integrity in public procurement. To enhance procurement outcomes, institutions must ensure that contracts are meticulously designed and that agreements are transparent. Consideration must also be given to staff competence, monitoring frameworks, and enforcement mechanisms (Ochola & Kitheka, 2019). When contracts are strategically managed, both public institutions and private enterprises are better positioned to deliver improved results and support long-term development objectives (Batetah & Wabala, 2021; Vincent & Achuora, 2021).

1.2 Statement of the Research Problem

Globally, public procurement systems frequently face numerous challenges, including inefficient operations, ambiguous contract procedures, and non-compliance with established guidelines. These issues often result in weak accountability and the misappropriation of public funds (Magakwe, 2023). Although global reforms have aimed to make procurement more transparent and better regulated, the failure to implement contracts effectively continues to impede infrastructure development and cost-efficiency across both developed and developing contexts (Mutangili, 2023; Manu et al., 2019). Contract regulations are often disregarded, creating loopholes that encourage corruption, delays, and substandard service delivery (Mahmalat & Maktabi, 2023; Mphela & Shunda, 2018).

In Africa, despite significant progress in reforming procurement systems, the actual execution of contracts remains a major obstacle (Panya & Awuor, 2023). Countries such as Kenya and Tanzania continue to report ongoing issues with contract mismanagement, particularly within local governments and public institutions (Batetah & Wabala, 2021; Changalima et al., 2023). Challenges including weak supplier oversight, poor contract enforcement, and a shortage of

professional skills persistently hamper meaningful reform (Kanini & Wandera, 2019; Obadia & Chole, 2024). Furthermore, the complex nature of managing procurement contracts often disrupts supplier efficiency and undermines institutional performance (Kimundu & Moronge, 2019; Ochola & Kitheka, 2019).

In South Africa, although reforms have been introduced to enhance procurement and infrastructure delivery, inconsistencies and corruption-related problems persist due to fragile regulatory frameworks (Klaaren & Watermeyer, 2022). While collaborative procurement has been proposed as a potential solution, its implementation across many public bodies remains limited (Nkunda et al., 2023). These systemic shortcomings underscore the urgent need for stronger mechanisms to enforce procurement offers and contracts (Vincent & Achuora, 2021).

In the case of Nigeria, the situation is even more critical. Although procurement policies exist, their execution is frequently hindered by bureaucratic bottlenecks, a shortage of skilled professionals, and political interference (Ama et al., 2023; Kipo-Sunyehzi et al., 2024). Many contracts are delayed or remain uncompleted, resulting in abandoned projects and declining public confidence (Manu et al., 2019). The lack of adequate training and monitoring systems further complicates contract enforcement (Changalima et al., 2023; Mchopa, 2015). These issues severely undermine cost-effectiveness and make sustainable procurement difficult to realise.

Given these realities, it is imperative to examine how contracts, offers, and agreements are managed and enforced within Nigeria's public sector. Analysing the application of procurement regulations, identifying key stakeholders, and exploring the barriers to effective implementation will help to uncover practical solutions (Mutangili, 2023; Nkunda et al., 2023). This research aims to highlight persistent challenges in contract execution and contribute to future improvements at global, regional, and national levels.

1.3 Research Questions

- i. What are the legal and procedural frameworks governing contracts, agreements, and offers within procurement processes?
- ii. How effective is the implementation of offers in ensuring transparency and value for money in procurement activities?
- iii. What are the common challenges encountered in the formation and execution of procurement contracts and agreements?
- iv. What best practices and strategies can improve the implementation of contracts, agreements, and offers in public and private sector procurement?

1.4 Aim and Objective of the Study

The aim of this study was to investigate the implementation of contracts, agreements, and offers in procurement within companies in Egor Local Government Area. The specific objectives were:

- i. To examine the legal and procedural frameworks governing contracts, agreements, and offers within procurement processes.
- ii. To assess the effectiveness of offer implementation in ensuring transparency and value for money in procurement activities.
- iii. To analyse common challenges encountered in the formation and execution of procurement contracts and agreements.
- iv. To evaluate best practices and strategies for improving the implementation of contracts, agreements, and offers in public and private sector procurement.

1.5 Significance of the Study

This study is of considerable significance as it enhances the understanding of how contracts, agreements, and offers are executed within procurement processes, particularly among companies operating in Egor Local Government Area. At a time when transparency, efficiency, and accountability are crucial to organisational effectiveness, sound contract management is essential for reducing risks, ensuring value for money, and maintaining compliance with legal and regulatory frameworks. The research will contribute to existing scholarship by shedding light on local procurement practices and examining the extent to which legal and procedural standards are upheld or compromised in real-world settings.

Furthermore, the study will be of value to various stakeholders such as procurement officers, contract managers, policymakers, and entrepreneurs by identifying common challenges and proposing practical solutions. It is expected to serve as a resource for improving procurement strategies, strengthening supplier relationships, and promoting more effective utilisation of resources. In the long term, the insights gained could inform local policy reforms, thereby enhancing accountability and efficiency across both public and private procurement sectors.

1.6 Scope of the Study

This study focused on the implementation of contracts, agreements, and offers within procurement processes in selected companies located in Egor Local Government Area of Edo State, Nigeria. It examined how procurement contracts were initiated, negotiated, and executed, along with the legal and procedural frameworks that guided such activities. Emphasis was placed on both public and private sector organisations operating within the local government, with particular attention to their adherence to procurement laws, offer evaluation procedures, and the overall impact on procurement performance.

Furthermore, the study explored the challenges these companies faced in enforcing procurement agreements, including issues related to supplier compliance, contract management capacity, and transparency. It also sought to identify strategies and best practices that were adopted to improve procurement outcomes. The scope was limited to the geographical boundaries of Egor Local Government Area and excluded informal procurement activities or organisations not formally registered or operating under regulated procurement frameworks.

1.7 Limitation of Study

The study focused solely on businesses within Egor Local Government Area, meaning its conclusions might not have been widely applicable to other regions or industries. Due to limited time and funding, the scope of the research did not extend to a broader area or a more diverse range of firms outside Egor. Additionally, gaining full access to private procurement files and internal agreement records proved challenging in some instances, potentially limiting the amount and depth of real-world contract implementation details the study could obtain.

Another limitation arose from the use of interviews responses, which depended heavily on participants' personal accounts and might not always have reflected objective reality. There was a possibility that individuals provided answers they believed were expected rather than describing actual practices. Furthermore, the research did not examine the longer-term outcomes or follow-up evaluations of contracts, which were essential for assessing their true effectiveness. These limitations did not diminish the value of the study but instead highlighted important areas for future research.

1.8 Definition of Terms

Agreement: A mutual understanding between parties regarding their rights and responsibilities, which may or may not be legally enforceable unless formalised into a contract.

Contract: A legally binding agreement between two or more parties that outlines the terms and conditions for the provision of goods, services, or works in procurement.

Contract Management: The process of planning, executing, and monitoring contracts to ensure that obligations are met and performance aligns with agreed standards.

Legal Framework: The system of rules, regulations, and guidelines that govern procurement practices, including contract formation and enforcement.

Offer: A clear proposal made by one party (the offeror) to another (the offeree), indicating a willingness to enter into a contract on specific terms.

Offer Implementation: The process by which an accepted offer is carried out according to agreed terms, leading to the formation of a contract and subsequent performance.

Procurement: The process of acquiring goods, services, or works from external sources, often through a structured and regulated process, especially in the public sector.

Public Procurement: The acquisition of goods, services, and works by government agencies or state-owned enterprises, governed by specific laws and policies.

Transparency: The principle of openness and accountability in procurement, ensuring that processes are conducted fairly and that decisions are clearly documented and justified.

Value for Money (VfM): The optimal use of resources to achieve the best possible outcomes, considering cost, quality, and efficiency in procurement activities.

CHAPTER TWO

BACKGROUND TO THE STUDY

2.1 Procurement in Organisational Contexts

In Nigeria, procurement represents far more than simply the act of purchasing; it is a structured system through which organisations secure the goods, works, and services they require to function effectively (Buba et al., 2020). The process combines planning, supplier evaluation, negotiations, and the monitoring of performance, all of which are critical to maintaining organisational sustainability (Ekwelem et al., 2021). Given Nigeria's heavy reliance on infrastructure projects and service delivery to drive economic growth, procurement has become a central pillar of organisational practice (Ogbu & Ehigiator-Irughe, 2020).

One of the main reasons procurement carries such significance in Nigeria is its capacity to reduce costs and ensure improved financial outcomes for organisations (Buba et al., 2020). With a sound procurement framework, firms are able to purchase quality inputs at fair prices, minimise wastage, and achieve greater value from their limited resources (Ekwelem et al., 2021). Considering that Nigerian businesses often operate under resource constraints and systemic inefficiencies, the procurement function plays a protective role in fostering financial prudence (Okogwu et al., 2023). This makes procurement both a daily necessity and a strategic asset for competitiveness.

Equally important is procurement's role in enhancing efficiency across various sectors (Ogbu & Ehigiator-Irughe, 2020). Timely and well-managed procurement prevents unnecessary delays in projects, streamlines supply chains, and improves the quality of service delivery (Buba et al., 2020). In industries such as construction and energy, poor procurement practices have frequently

caused delays and cost overruns, which have often derailed projects entirely. This reality underscores the need for procurement systems in Nigeria to be transparent, proactive, and carefully managed (Ekwelem et al., 2021).

Another pressing concern linked to procurement is accountability, particularly in a context where corruption is widespread in both public and private contracting (Aduwo et al., 2020). Strong procurement frameworks establish checks and balances that help reduce fraud, ensure due process is observed, and enhance the reputation of institutions (Okogwu et al., 2023). When accountability is embedded within procurement practices, organisations gain credibility, and stakeholders are more likely to place their trust in them (Buba et al., 2020).

Finally, procurement in Nigeria depends on the use of contracts, agreements, and offers as formal instruments (Ekwelem et al., 2021). Contracts clearly define obligations and provide legal backing, agreements foster cooperation and reduce conflict, while offers enable competition and guide supplier selection (Ogbu & Ehigiator-Irughe, 2020; Buba et al., 2020). Together, these elements provide the legal and operational foundation that supports fair, transparent, and efficient procurement (Aduwo et al., 2020).

2.2 Contracts, Agreements, and Offers in Procurement

In Nigeria's procurement system, offers, agreements, and contracts form the foundation of the legal and operational structures that guide the acquisition of services, works, and goods. An offer is essentially a proposal that, once accepted, creates the possibility of a binding obligation. When both sides accept and endorse the outlined terms, it becomes an agreement that shapes their relationship (Ama et al., 2023). A contract, unlike the other two, is enforceable in law and must include basic elements such as legality, intention, consideration, and the capacity of the parties

involved (Buba et al., 2020). The major difference lies in enforceability: the offer is a suggestion, the agreement represents consent, while the contract is the recognised binding arrangement within Nigeria's procurement law (Okogwu et al., 2023).

These instruments are crucial in reducing risks associated with opportunistic practices and project inefficiencies that often arise in procurement (Aduwo et al., 2020). By clearly defining responsibilities, roles, and expectations, they reduce the likelihood of disputes and contractual breaches (Ama et al., 2023). Contracts also help stabilise financial aspects by fixing price, timelines, and quality standards in documented terms, thereby reducing uncertainty (Buba et al., 2020). Such measures strengthen accountability and improve efficiency in procurement operations (Okogwu et al., 2023).

Transparency and fairness are also strengthened through the use of offers, agreements, and contracts. In a procurement environment frequently challenged by corruption and weak adherence to due process, these instruments foster fair competition and discourage informal or biased selections (Aduwo et al., 2020). Their use creates confidence among stakeholders by ensuring that all suppliers, whether local or international, are treated equitably (Ama et al., 2023). As a result, they contribute to building trust and strengthening governance in Nigerian companies (Buba et al., 2020; Okogwu et al., 2023).

The legal enforceability of contracts is particularly important in Nigeria as it ensures compliance and offers remedies when breaches occur (Ama et al., 2023). Enforceable contracts act as deterrents against unethical practices, including inflated costs, intentional delays, or abandonment of projects, which are common challenges (Aduwo et al., 2020). Through courts and arbitration, companies can protect their investments and uphold accountability, thereby

securing organisational stability (Buba et al., 2020). This is vital in a system where weak institutions have historically limited procurement effectiveness (Okogwu et al., 2023).

Contracts, agreements, and offers are foundational to procurement in Nigeria, each differing in enforceability but collectively essential in enhancing accountability, risk management, and transparency (Aduwo et al., 2020). Their consistent application addresses systemic inefficiencies and corruption while protecting corporate interests (Ama et al., 2023). As Nigerian firms continue to pursue global competitiveness, adopting strong legal and contractual mechanisms remains central to procurement success (Buba et al., 2020; Okogwu et al., 2023).

2.3 Challenges in Implementation

In Nigeria, the execution of procurement contracts and agreements faces persistent barriers that weaken their overall impact and disrupt organisational progress. A recurring issue is the disregard for procurement rules, with many institutions either consciously or unknowingly violating guidelines intended to safeguard fairness and openness (Ama et al., 2023). Weak institutional control, poor capacity among officials, and widespread neglect of existing regulations worsen this situation (Kipo-Sunyehzi et al., 2024). Consequently, procurement outcomes often deviate from international benchmarks, resulting in declining efficiency and reduced public trust.

Corruption also plays a central role in undermining Nigeria's procurement practices. Acts of bribery, favouritism, and undue interference distort bidding processes and contract awards (Salihu, 2020). These practices discourage genuine competition, elevate unqualified contractors, and compromise both timelines and standards of delivery (Ama et al., 2023). The culture of

corruption escalates costs, erodes accountability, and prevents procurement reforms from achieving their intended developmental impact (Panya & Awuor, 2023).

Another challenge is weak management of contracts, as many organisations lack the proper systems and technical expertise to track contract performance. Poor documentation, limited monitoring, and inadequate post-contract evaluation make it difficult to identify irregularities or enforce compliance (Ebekozi et al., 2022). This often produces project delays, increased costs, and even abandonment of essential infrastructure, highlighting the urgent need for stronger administrative systems (Kipo-Sunyezi et al., 2024). Without proper oversight, contracts remain vulnerable to misuse and inefficiency.

Ambiguities in contract terms further complicate implementation. Vague or incomplete provisions often create room for disputes and misinterpretations between contracting parties. Procurement agreements in Nigeria frequently omit clear definitions of responsibilities and enforcement procedures, which creates loopholes for exploitation (Ama et al., 2023). These gaps often escalate into legal disputes, delaying project completion and exposing organisations to financial risks and reputational damage (Ebekozi et al., 2022). This environment discourages investor confidence and strains professional relationships.

The absence of effective enforcement mechanisms produces damaging consequences, including losses, lawsuits, and weakened supplier ties. Contractors often avoid penalties because of poor institutional frameworks and a lack of accountability, reinforcing cycles of poor delivery (Panya & Awuor, 2023). Companies are left to shoulder heavy financial burdens from abandoned projects, inflated contract prices, and protracted litigation (Salihu, 2020). Over time, the instability undermines long-term partnerships, weakens procurement systems, and slows both infrastructural and economic growth in Nigeria (Kipo-Sunyezi et al., 2024). For these

challenges to be resolved, there is a pressing need for institutional restructuring, stronger enforcement, and a cultural embrace of transparency and accountability.

2.4 Relevance to Organisational Growth and Performance

Strong procurement practices are essential for enhancing efficiency in Nigerian organisations, as they ensure resources are acquired at the right cost, quality, and timing. This not only reduces waste but also supports improved performance (Ama et al., 2023). Structured procurement helps limit transaction delays, align supply chains with corporate priorities, and build competitiveness in a business environment marked by uncertainty (Ebekozi et al., 2022). Following procurement rules enables firms to streamline processes, minimise risks from unreliable suppliers, and reinforce contract stability (Kipo-Sunyehzi et al., 2024). As a result, efficient procurement contributes directly to service quality and a stronger reputation (Panya & Awuor, 2023).

The competitive strength of Nigerian companies is closely tied to fair and transparent procurement systems (Ama et al., 2023). Well-managed contracts encourage supplier competition, reduce operational costs, and foster innovation that provides firms with an advantage (Ebekozi et al., 2022). Conversely, weak procurement practices expose firms to corruption, high costs, and inefficiency, which undermine competitiveness both domestically and internationally (Salihu, 2020). Therefore, contract implementation is not merely administrative but strategically significant for success in Nigeria's economy (Panya & Awuor, 2023).

Sustainability in business operations is shaped by how procurement contracts are enforced and monitored (Kipo-Sunyehzi et al., 2024). Incorporating sustainability terms and accountability

requirements within agreements enables firms to align procurement with ESG commitments (Shaba & Saidu, 2024). These measures help mitigate reputational risks, enhance investor confidence, and strengthen resilience in unstable markets (Ama et al., 2023; Ebekoziem et al., 2022). In this way, sustainable procurement protects companies from both legal and operational challenges while supporting long-term growth.

Sound contract implementation reinforces accountability in Nigerian organisations. Contracts serve as legal safeguards that ensure obligations are fulfilled, reduce corruption, and provide remedies in cases of default (Salihu, 2020; Shaba & Saidu, 2024). Consistent compliance with agreements fosters a culture of responsibility that strengthens governance and builds relationships with stakeholders (Ama et al., 2023; Kipo-Sunyehzi et al., 2024). Such accountability is crucial for maintaining organisational credibility in Nigeria's business landscape.

Finally, corporate governance gains legitimacy when procurement contracts are executed in accordance with ethics and regulations (Shaba & Saidu, 2024). Transparent processes in contract enforcement demonstrate to both local and international stakeholders that Nigerian firms are committed to professionalism and integrity (Panya & Awuor, 2023; Ebekoziem et al., 2022). This credibility attracts investment, fosters long-term partnerships, and positions organisations competitively on the global stage. Ultimately, integrating procurement, contracts, and governance drives efficiency, competitiveness, and sustainable growth in Nigeria (Ama et al., 2023).

2.5 Rationale for the Study

Nigeria's procurement process has for many years been marked by inefficiency, corruption, and weak institutional structures, which consistently erode the reliability of contracts, agreements, and offers (Aduwo et al., 2020). Although legal and policy measures exist to regulate procurement, implementation is often hampered by red tape and poor enforcement (Asuquo et al., 2021). This research is therefore aimed at closing the gap between policy frameworks and their actual use within Nigerian organisations (Wuraola et al., 2021).

While contracts and agreements are widely regarded as tools for ensuring accountability and transparency, in Nigeria their poor application frequently results in project delays, escalating costs, and legal disputes (Olojede et al., 2021). The absence of proper oversight mechanisms, combined with widespread unethical practices, undermines the intended benefits of procurement processes (Aduwo et al., 2020). This situation highlights the urgent need to explore how Nigerian companies manage the practical aspects of contract execution (Asuquo et al., 2021).

Procurement is central to Nigeria's economy, particularly in construction, infrastructure development, and public-private partnerships (Olojede et al., 2021). However, persistent weaknesses in contract enforcement have limited efficiency and reduced value for money in these sectors (Wuraola et al., 2021). Examining the operational use of contracts, agreements, and offers will therefore provide insights into whether organisations comply with ethical and legal requirements (Asuquo et al., 2021). Findings from such an inquiry are essential for restoring institutional credibility in procurement (Aduwo et al., 2020).

This research is also significant because it can guide policymakers, managers, and stakeholders in strengthening procurement practices in Nigeria (Olojede et al., 2021). By uncovering the challenges faced in implementing contracts, the study will generate evidence-based solutions to promote transparency and accountability (Asuquo et al., 2021). It further contributes to current

debates on governance reforms aimed at reducing corruption and inefficiency (Aduwo et al., 2020).

In sum, this study contributes to understanding how effective contract implementation can improve organisational outcomes and support sustainable development in Nigeria (Wuraola et al., 2021). It also stresses the need for reform, including the introduction of e-procurement and other digital systems to curb malpractice in procurement processes (Aduwo et al., 2020). Thus, the research is both theoretically relevant and practically useful in addressing Nigeria's long-standing procurement challenges (Asuquo et al., 2021).

CHAPTER THREE

LITERATURE REVIEW

3.1 Review of Relevant Concepts

3.1.1 Overview of Procurement and its Significance in Public and Private Sectors

Procuring goods, services and infrastructure is fundamental to how organisations operate, regardless of sector. In recent years, what was once regarded as a routine administrative task has increasingly become a lever for implementing broader strategic priorities such as environmental sustainability, promoting innovation and advancing inclusion efforts (Lenderink et al., 2019). In governmental contexts especially, procurement serves more than just financial objectives; it is now aligned with public interest goals and social development aims (Lamprinidis, 2023). A growing global trend reflects a shift away from focusing solely on low cost, embracing more holistic evaluation strategies in the tendering process (Calahorra-Jiménez et al., 2021).

A central component of any procurement system is the legal and procedural framework between parties. The effectiveness of procurement often depends on whether contracts are comprehensive,

agreements are clearly articulated and offers are properly implemented. These instruments establish a foundation of mutual understanding and accountability, helping to prevent breakdowns and costly disputes (Bizri et al., 2023). Without such safeguards, procurement can become inefficient, disorganised and prone to operational risks. Thus, formalised documentation is not merely a procedural requirement; it is essential for ensuring order and consistency in delivery (Vörösmarty & Tátrai, 2019).

In the African context, procurement frequently serves as a vital pathway to development and improved service delivery, particularly within government programmes. However, persistent challenges, ranging from limited transparency to undue political interference and deficits in technical capacity, continue to hinder progress (Fourie & Malan, 2020). South Africa's reform efforts demonstrate that aligning procurement practices with national priorities is feasible, though issues with implementation and oversight remain (Kafile & Fore, 2018). Across many developing nations, the success of procurement systems greatly depends on how clearly contracts are drafted and how enforceable their terms are in practice.

Regulatory compliance in sub-Saharan procurement systems is not merely a matter of policy; it is often influenced by ingrained habits, institutional inertia and resistance to change. In Ghana, for instance, traditional attitudes and reluctance to deviate from established norms have been cited as barriers to reform (Asamoah et al., 2019). These tendencies underscore the need not only for robust documentation but also for consistent execution. The introduction of digital platforms and tools has created new opportunities to enforce standards and enhance accountability (Wanigasekara, 2024).

In Nigeria, the legal framework governing procurement is set by the Public Procurement Act of 2007, which seeks to promote fair competition and transparency. Nevertheless, practical

constraints, such as corruption, institutional weakness and inadequate oversight, continue to impede progress (Ama et al., 2023). The adoption of electronic systems has mitigated some of these issues, particularly by reducing excessive manual processing during tender evaluations (Aduwo et al., 2020). However, reforms will only be effective if legal agreements and offers are clearly defined and consistently enforced.

The effectiveness of public procurement in Nigeria depends largely on the strength and clarity of its legal mechanisms. Research has shown that weak contract formulation and poorly managed offers result in delayed projects and financial inefficiencies, particularly in large-scale infrastructure developments (Wuraola et al., 2021). Therefore, building stronger institutional and legal systems for contract management is crucial if Nigeria is to derive greater value from its public procurement processes.

3.1.2 The Concept of Contract

Contracts are a foundational element of how societies manage legal and economic relationships, providing a framework that sets out the expectations of each party involved. At their core, contracts are binding promises recognised by law, creating formal obligations that legal systems uphold (Makovii et al., 2023). They offer a structured means for individuals and organisations to define roles, make joint decisions, and share risks, making them essential in both business and governmental contexts (Hurmerinta Haanpää & Viding, 2018).

Beyond serving as instruments of legal enforcement, contracts function as broader mechanisms for guiding communication, planning, and coordination. Particularly when multiple organisations collaborate, contracts establish shared objectives and mitigate the uncertainty of changing circumstances (Li & Bao, 2020). Their flexibility and adaptability render them far more than

mere legal instruments; they are tools of collaboration and strategic alignment (Hurmerinta Haanpää & Viding, 2018).

In civil law contexts, contracts serve not only legal functions but also economic and social purposes. They combine the requirement for enforceability with intentions rooted in economic logic, making them powerful tools for promoting transparency and mutual understanding (Makovii et al., 2023). Clearly defined duties help reduce ambiguity and foster trust, especially in workplaces and markets where accountability is critical (Makovii et al., 2023). In relation to public services, contracts play a vital role where governmental authority is limited or decentralised.

Cities such as Shanghai and Chongqing exemplify how carefully crafted contracts can balance state priorities with the needs of private and civil stakeholders (Li & Bao, 2020). In such instances, the contract becomes a tool of strategic governance, aligning diverse interests to enhance service delivery. Interestingly, the influence of contractual thinking extends even to fields such as computer science. Foster et al. (2020) introduced the concept of reactive design contracts, illustrating how such frameworks guide system behaviour and support verification. This demonstrates how principles from contract theory can be reinterpreted for entirely different domains, highlighting their wide-ranging relevance (Foster et al., 2020).

Finally, contracts are effective in grassroots governance. In Indonesia, for instance, village-level agreements reveal how contracts, under agency theory, can enable local leaders to serve public interests with greater transparency (Wicaksana et al., 2019). This application illustrates how contracts can be adapted to nearly every level of social organisation, bridging legal formality with practical governance.

3.1.3 The Concept of Procurement

Acquiring the right goods, services or construction work from external sources is a fundamental aspect of how organisations, both public and private, function (Kędra, 2021). This process involves far more than simply placing orders; it is a strategic approach that includes identifying needs, specifying requirements, selecting suppliers and overseeing contracts (Stransky, 2021). Although often perceived as routine, procurement carries significant strategic importance. Robust procurement systems can substantially enhance an organisation's operations and its service delivery to the public (Nakhwanga & Malenya, 2020).

In governmental contexts, procurement holds even greater significance as it ensures public funds are used responsibly and transparently (Kędra, 2021). It also enables governments to achieve broader objectives, such as stimulating local economic growth or promoting environmental sustainability (Nakhwanga & Malenya, 2020). Given the high stakes involved, strict regulations and oversight are typically enforced (Kędra, 2021). The process usually comprises several critical stages: planning, sourcing, evaluating tenders, awarding contracts and contract management (Stransky, 2021).

Each phase requires careful attention to prevent waste, legal complications or delays (Senaratne, Kaufmann & Haller, 2023). Failures in the process can prove costly (Wijanarko, 2024). Technological advancements are rapidly transforming procurement, with automation and digital systems making it easier to monitor progress, manage suppliers and reduce errors (Senaratne et al., 2023). These digital tools enable procurement teams to work more quickly and intelligently (Stransky, 2021).

Procurement is no longer merely an administrative function. It has evolved into a performance lever capable of driving tangible outcomes (Nakhwanga & Malenya, 2020). The adoption of improvement strategies such as Six Sigma has enabled some organisations to reduce inefficiencies and enhance productivity (Wijanarko, 2024). In doing so, procurement contributes to wider goals such as cost reduction and sustainable operations (Wijanarko, 2024). In the current landscape, it is evident that procurement supports not only short-term purchasing but also long-term success and policy execution (Kędra, 2021). To continue delivering value, innovation and rigorous standards must remain central to procurement practices (Nakhwanga & Malenya, 2020).

3.1.4 Legal and Procedural Frameworks Governing Procurement Contracts and Agreements

Government spending through procurement is essential to ensuring that public funds are used wisely and transparently. The rules and systems governing contracts and agreements help maintain fairness and efficiency in the process. To fully understand the effectiveness of procurement, it is important to comprehend the legal terminology, the guiding regulations, and the mechanisms of oversight. This section takes a closer look at the distinctions between contracts, offers, and agreements, the legal principles underpinning procurement, and the regulations that apply both domestically and internationally.

Definitions and Distinctions Between Contracts, Agreements, and Offers

In the context of procurement, the terms "contract," "agreement," and "offer" are often used interchangeably, although they carry distinct legal meanings. A contract establishes formal

obligations between two or more parties and is legally enforceable (Pfeffer, 2023). An agreement, by contrast, may simply indicate mutual understanding; it can be binding or non-binding depending on the intentions of the parties involved (Forster et al., 2024). An offer, meanwhile, typically involves a supplier proposing what they can provide and under what terms, if the other party accepts, it becomes a legally binding arrangement (Gupta et al., 2020). This distinction is particularly crucial in public procurement. For instance, when a tender is submitted, it constitutes an offer. Once the government authority accepts it, it becomes a contract. Understanding these stages helps prevent misunderstandings and promotes transparency and fairness (Kirn et al., 2019).

Legal Principles Underpinning Procurement

The procedures involved in procurement are shaped by legal frameworks that promote equal opportunity, accountability, and open market competition. Central to this is contract law, which serves as the foundation for initiating, maintaining, and concluding agreements within procurement settings (Pfeffer, 2023). Additionally, regulations governing the bidding process, designed to ensure impartiality and accessibility, play a vital role in curbing favouritism and fraudulent practices in vendor selection (Gupta et al., 2020).

Legal instruments regulating procurement at both domestic and international levels typically reflect values such as impartiality, transparency, and cost-effectiveness (Kirn et al., 2019). These principles align with agency theory, which emphasises the need for clearly defined roles, oversight, and mutual accountability among stakeholders (Forster et al., 2024). Equally

significant is the role of transparency in deterring financial misconduct and fostering public trust in procurement processes. According to Cheng et al. (2024), a well-structured and effectively enforced legal environment contributes positively to business performance and reduces wasteful practices.

Regulatory Bodies and Procurement Laws (National and International)

Regulatory oversight in procurement is essential to ensure that public funds are spent appropriately. Within countries, the responsibility typically lies with procurement agencies and the legal system to ensure compliance with regulations and to intervene in cases of dispute. Kim et al. (2019) noted that these bodies help to ensure that procurement processes adhere to the law and remain transparent and fair. At a broader level, international regulations and agreements influence how procurement is conducted across nations. The European Union, for instance, has issued detailed legal interpretations, such as in case C-461/20, which clarify the implications of changes to the subject of a procurement contract (Pfeffer, 2023).

Regulations also influence how bids are evaluated and how contracts are awarded. According to Gupta et al. (2020), the emergence of online platforms and e-tendering, shaped by these regulations, has made procurement more competitive and efficient. Meanwhile, Forster and colleagues (2024) argue that examining procurement through the lens of agency and institutional theory offers insights into organisational behaviour throughout the contracting process.

3.1.5 Implementation of Offers in Procurement Processes

Securing fairness and efficiency in procurement requires meticulous attention to how offers are managed. In both governmental and corporate contexts, achieving transparency, fostering healthy competition, and ensuring fiscal responsibility all depend on how tenders are issued, how

bids are evaluated, and how winners are selected. It is not merely the laws that matter, but how effectively these offer-related processes function. When properly managed, these stages enhance project outcomes, minimise waste, and strengthen trust in the system (Windapo et al., 2021). This discussion focuses on three core aspects of offer management: drafting proposals, evaluating and selecting bids, and upholding principles such as transparency and cost-effectiveness.

Offer Formation: Invitation to Tender, Expression of Interest, and Bidding Processes

The initial step in offer formation typically begins when a tender is announced or an expression of interest is requested. These announcements serve to invite suppliers to present their qualifications or submit proposals. In doing so, organisations establish a level playing field where qualified vendors can be identified through a transparent and competitive process. As noted by Stransky (2021), the use of clear language and consistent formats in tender documents helps to prevent confusion, enhance understanding, and streamline procurement workflows.

Subsequently, the bidding stage enables various suppliers to compete, each evaluated against previously established criteria. Fairness during this phase relies heavily on the structure of the bid documents and the clarity with which deadlines are communicated (Yang & Liu, 2021). Wijanarko (2024) cautions that any delays or disorganisation at this stage may have a knock-on effect throughout the procurement timeline, making it essential to set clear expectations and implement robust planning from the outset.

Evaluation of Bids and Award of Contracts

Once all bids have been submitted, they undergo a carefully structured assessment that reviews not only technical and financial elements but, in some cases, environmental or social

considerations as well. Rather than simply evaluating costs, the process involves a broader decision-making framework to determine which proposal offers the greatest overall value (Yang & Liu, 2021). Tools such as fuzzy comprehensive evaluation are often employed to support fairness and minimise the influence of personal judgement during this phase (Yang & Liu, 2021).

Upon conclusion of the assessment, the contract is typically awarded to the bidder that meets all stated requirements and offers the most advantageous value. Clear documentation and well-founded reasoning are essential to justify the award, ensure transparency, and safeguard against legal disputes (Windapo et al., 2021). Any oversight at this stage may lead to financial overspending or hinder project implementation, particularly in high-demand sectors such as construction or large-scale infrastructure.

Role of Transparency, Competition, and Value for Money in Offer Implementation

In procurement, ensuring transparency and fair competition among bidders is essential for maintaining equal opportunities and balanced evaluations. As noted by Windapo et al. (2021), a client's understanding of the process and the presence of clear procedures significantly influence project performance and contractor efficiency. Transparency plays a crucial role in curbing unethical practices and fostering trust among all stakeholders. Furthermore, competitive procurement environments often promote innovation and more efficient use of resources, as suppliers strive to enhance their proposals (Li et al., 2019). Achieving value for money involves more than simply selecting the lowest bid; it requires securing the greatest benefit relative to cost (Wijanarko, 2024). This is facilitated by the thorough implementation of proposals, ensuring that procurement objectives align with the broader goals and success criteria of the organisation.

3.1.6 Challenges in the Formation and Execution of Procurement Contracts and Agreements

Implementing procurement contracts and establishing them correctly is a crucial aspect of ensuring that public sector spending is efficient, transparent, and cost-effective. However, numerous challenges often arise. These include disputes over contract terms, unforeseen delays, as well as issues such as corruption, non-compliance, weak institutional backing, and complex legal or bureaucratic obstacles. Understanding the root causes of these problems is essential for improving procurement processes and managing contracts more effectively.

Contract Disputes, Delays, and Non-Compliance

A major issue often encountered during the execution of procurement contracts is the occurrence of delays and disputes. These typically arise from ambiguous contract wording, unrealistic timeframes, or one party failing to meet agreed expectations. Such complications can adversely affect the delivery process. As highlighted by Obadia and Chole (2024), a lack of detail in contracts and ineffective oversight during implementation frequently leads to setbacks and ongoing conflicts. Furthermore, when contracts are not honoured, whether through late deliveries or failure to meet the agreed quality, such shortcomings disrupt procurement objectives and reduce public confidence in the process.

Issues of Corruption, Favouritism, and Lack of Accountability

Corruption and favouritism continue to present significant challenges to the integrity of procurement processes. Unethical behaviours, such as the manipulation of tender procedures or the awarding of contracts to firms with political affiliations, undermine fair competition and diminish value for money. According to Akaba et al. (2020), the lack of transparency and

accountability within procurement systems creates an environment in which corruption can flourish. They further note that many traditional procurement frameworks lack robust audit trails and effective monitoring mechanisms, making it difficult to detect and prevent both favouritism and fraudulent practices.

Capacity Limitations in Procurement Planning and Contract Management

Procurement contracts often succeed or fail depending on the competence of the officers involved and the strength of the supporting institutional structures. When there is a lack of technical expertise, inadequate project preparation, and weak follow-up mechanisms, contract performance is likely to decline. In their study, Obadia and Chole (2024) highlight that in Tanzanian universities, employees with higher levels of expertise tend to manage contracts more effectively by adhering to proper procedures, avoiding costly mistakes, and ensuring compliance. However, when staff lack adequate training and ongoing support, they are less equipped to manage the complexities associated with such contracts (Obadia & Chole, 2024).

Legal and Administrative Bottlenecks

Handling procurement is not always straightforward; it is often hindered by layers of bureaucracy and legal obstacles that prolong approvals and delay contract execution. When regulations are unclear or departments encroach on each other's responsibilities, confusion arises, leading to inefficiency. Cahyani and Puspitosari (2023) observe that, without robust coordination in the legal and administrative aspects of procurement, delays, irregularities, and breaches of procedure become more likely. Furthermore, inconsistency in the interpretation of laws and the management of oversight makes timely contract enforcement even more challenging.

3.1.7 Best Practices and Strategic Approaches to Improve Procurement Implementation

Successful implementation of procurement practices is essential for the effective execution of both public and private sector projects. As contracts become more detailed, technology advances rapidly, and transparency grows increasingly important, there is a strong emphasis on adopting proven methods that streamline the process and minimise potential issues. This section examines four key approaches: utilising digital tools for contract management, adopting standardised contract formats, engaging and educating key stakeholders, and reviewing international examples where procurement has been successfully implemented.

Contract Management Tools and Technology

Modern procurement has increasingly incorporated digital methods, making technology a key component of its daily operations. Platforms for electronic procurement and systems for overseeing contract lifecycles are reshaping how tasks are managed; making processes faster, more accurate, and more transparent. Electronic procurement, in particular, has replaced time-consuming paperwork with quicker digital bidding, open communication, and simplified transaction procedures, thereby reducing administrative burdens while promoting fair competition (Nyathore et al., 2024). Similarly, contract management tools provide oversight by assisting in tracking contract progress, managing amendments, and ensuring compliance with policies. When used effectively, such tools are crucial in preventing delays and excessive costs often resulting from inefficient contract management (Nikjow et al., 2021).

Standardised Contract Templates and Guidelines

The adoption of international standards such as FIDIC (Fédération Internationale des Ingénieurs-Conseils) and UNCITRAL (United Nations Commission on International Trade Law) guidelines promotes consistency, fairness, and legal clarity in procurement contracts. These globally

recognised templates minimise confusion and reduce the likelihood of misunderstandings between the parties involved. For instance, in Indonesia, FIDIC has helped bridge the gap between international contractual expectations and local practices, resulting in smoother project execution (Ilma et al., 2021). A similar trend can be observed when comparing Turkish contracts with FIDIC models, indicating that the adoption of global standards can clarify terms and provide more effective tools for resolving disputes (Sümer & Arditi, 2022).

Role of Training, Capacity Building, and Stakeholder Engagement

For procurement systems to function sustainably, it is essential to invest in developing the skills of all stakeholders through training and consistent engagement. Those responsible for procurement activities, including engineers, contract officers and legal personnel, must be equipped to understand and manage the complexities of contractual obligations. A study by Latilo et al. (2024) highlights that providing legal instruction specifically tailored to EPC projects helps to reduce conflict and facilitates smoother implementation. Similarly, findings by Lau et al. (2019) indicate that one of the primary reasons for the slow adoption of new contractual approaches in Hong Kong was the lack of adequate training and the exclusion of key stakeholders. This emphasises the importance of lifelong learning initiatives and collaborative decision-making processes.

International Case Studies of Successful Implementation Strategies

Examining real-world cases from various countries reveals how procurement challenges are addressed in practical terms. For instance, China's Belt and Road Initiative, which employs EPC delivery methods, has benefited from consistent contract structures and forward-thinking risk management strategies, despite facing political and logistical complexities (Nikjow et al., 2021).

In another example, Sanni et al. (2020), from the perspective of a quantity surveyor, demonstrate how carefully structured payment terms within FIDIC contracts can help protect projects from financial instability. Similarly, Sayın et al. (2021) highlight that implementing robust mechanisms for early dispute resolution in public works contracts prevents project delays and facilitates smoother overall delivery.

3.2 Theoretical Literature

This study adopts Agency Theory and Transaction Cost Theory to underpin the analysis of procurement management in infrastructure development. Agency Theory highlights the challenges that arise from conflicts of interest and information asymmetry between government agencies (principals) and contractors (agents), often resulting in inefficiencies and misaligned objectives. Transaction Cost Theory complements this by emphasising the cost implications of managing procurement activities, such as contract enforcement, negotiation, and coordination. Together, these theories offer a robust framework for understanding the structural and behavioural issues that hinder effective procurement in infrastructure projects.

3.2.1 Agency Theory

Stephen A. Ross introduced agency theory in 1973 as a means of understanding the relationship between business owners (principals) and managers (agents), particularly when their interests do not fully align or when one party possesses more information than the other (Ang et al., 2000). A few years later, in 1976, Jensen and Meckling expanded on this concept by examining how ownership influences managerial decisions and by introducing the notion of agency costs, which are expenses that arise from the divergence of interests between owners and their appointed managers (Ang et al., 2000).

In simple terms, the theory considers how contracts and incentive systems can be utilised to ensure that agents act in the best interests of those they represent. This becomes challenging when agents pursue their own goals, potentially to the detriment of the principal's objectives (Ang, Cole & Lin, 2000). When such misalignment occurs, issues such as excessive risk-taking or poor decision-making may arise, which can ultimately harm an organisation's performance if not properly addressed (Gillis et al., 2010). This concern is particularly relevant in public procurement, where officials and procurement personnel act as agents of the government or the public. Without adequate accountability and motivation, there is a heightened risk of corruption, poor judgement or the mismanagement of resources, all of which contribute to increased agency costs (Slyke, 2006; McKnight & Weir, 2009).

An expanding body of research has employed agency theory to enhance understanding of how greater transparency and accountability can be achieved within government procurement systems (Ririhena & Richard, 2022). These studies emphasise that performance contracts and effective oversight mechanisms can help bridge the gap between the expectations of principals and the actions of agents (Maor, 2014). Beyond the realm of public procurement, agency theory has also proved useful in analysing relationships in contexts such as franchise operations, non-profit organisations and local governments. Across all these domains, the theory offers insights into managing relationships more effectively and maintaining systemic accountability (Gillis et al., 2010; Slyke, 2006; Ririhena & Richard, 2022).

3.2.2 Transaction Cost Theory

Stephen A. Ross introduced agency theory in 1973 as a means of understanding the relationship between business owners (principals) and managers (agents), particularly when their interests do not fully align or when one party possesses more information than the other (Ang et al., 2000). A

few years later, in 1976, Jensen and Meckling expanded on this concept by examining how ownership influences managerial decisions and by introducing the notion of agency costs, which are expenses that arise from the divergence of interests between owners and their appointed managers (Ang et al., 2000).

In simple terms, the theory considers how contracts and incentive systems can be utilised to ensure that agents act in the best interests of those they represent. This becomes challenging when agents pursue their own goals, potentially to the detriment of the principal's objectives (Ang, Cole & Lin, 2000). When such misalignment occurs, issues such as excessive risk-taking or poor decision-making may arise, which can ultimately harm an organisation's performance if not properly addressed (Gillis et al., 2010). This concern is particularly relevant in public procurement, where officials and procurement personnel act as agents of the government or the public. Without adequate accountability and motivation, there is a heightened risk of corruption, poor judgement or the mismanagement of resources, all of which contribute to increased agency costs (Slyke, 2006; McKnight & Weir, 2009).

An expanding body of research has employed agency theory to enhance understanding of how greater transparency and accountability can be achieved within government procurement systems (Ririhena & Richard, 2022). These studies emphasise that performance contracts and effective oversight mechanisms can help bridge the gap between the expectations of principals and the actions of agents (Maor, 2014). Beyond the realm of public procurement, agency theory has also proved useful in analysing relationships in contexts such as franchise operations, non-profit organisations and local governments. Across all these domains, the theory offers insights into managing relationships more effectively and maintaining systemic accountability (Gillis et al., 2010; Slyke, 2006; Ririhena & Richard, 2022).

3.3 Empirical Literature Review

Weingärtner et al. (2021) highlight that corruption in public procurement is a global issue, particularly acute in developing countries due to a lack of transparency and accountability. They emphasise the importance of record-keeping systems in tackling fraud and propose blockchain-based smart contracts as effective tools to enhance transparency, immutability, and automation in procurement processes. The study concentrates on automating three key stages: bidding, supplier qualification, and delivery verification, where common irregularities such as human error, covert agreements, and improper disclosure frequently occur. To validate their proposal, the authors developed a prototype using sample data to demonstrate the practical application of smart contracts in reducing procurement fraud.

Troje (2021) examines the use of social procurement policies within the construction sector to address social exclusion, unemployment, and segregation, particularly among disadvantaged groups such as immigrants, young people, and individuals with disabilities. Although the sector is considered suitable for such policies, implementation remains underdeveloped, resulting in uncertainty and impeding sustainability efforts. Through interviews with 28 stakeholders in Sweden's construction industry, the study uncovers a misalignment between policy objectives, sectoral practices, and the needs of target groups. The research suggests that co-creating policies with stakeholders and allocating additional resources could improve implementation and more effectively integrate social objectives into procurement practices.

Tau et al. (2024) examined the implementation challenges of South Africa's preferential procurement policy within the construction industry, a policy introduced to promote transparency, fair competition, and sustainable development while addressing historical inequalities. Through a quantitative study involving 167 survey respondents from the North West Province, the

researchers identified 31 inhibiting factors from existing literature and grouped them into eight core components using exploratory factor analysis. These included issues such as lack of due diligence, corruption, political interference, ineffective regulatory frameworks, ambiguities in selection criteria, poor enforcement, cost inconsistencies, and excessive bureaucracy. The study emphasises the need to prioritise procurement selection criteria, such as project requalification, cost performance, technology integration, and contract change order requirements, to enhance the effectiveness of procurement systems in South Africa's construction sector.

Modisakeng et al. (2020) explored the persistent issue of medicine shortages in South Africa's public sector hospitals, highlighting it as part of a broader global challenge that threatens the goal of universal healthcare access. Through qualitative interviews with ten pharmacy managers in Gauteng Province, the study identified critical problems in the pharmaceutical procurement process. Key themes included reliance on the buy-out process, supplier underperformance, and flaws in the electronic inventory management system. The study concluded that improved contract management by the Provincial Department of Health and enhanced support for computerised inventory systems are essential steps towards ensuring consistent medicine availability in South African hospitals.

Ebekozien et al. (2022) examined the challenges hindering effective procurement management in Nigeria's infrastructure development, an area that has attracted growing interest due to its success in developed countries. The study revealed that Nigeria's infrastructure needs significantly outweigh current provisions and underscored the paucity of research on the effectiveness of procurement management within the country. Through exploratory virtual interviews and case studies involving experienced construction and engineering consultants, the study identified key issues including corruption, lack of transparency, bureaucratic delays,

inadequate skills, collusion, and institutional weaknesses. These findings carry practical implications for policymakers and practitioners, providing insights into potential policy reforms and capacity-building initiatives necessary to enhance procurement processes. Although the study is qualitative and limited in scope, it lays the groundwork for future quantitative research to validate and expand upon the findings.

Asuquo et al. (2021) investigated the impact of governance quality on public sector infrastructure procurement in Nigeria, using data from 2000 to 2017. Employing Ordinary Least Squares regression and Granger causality tests, they discovered that corruption, measured by the Corruption Perceptions Index, and debt burden negatively affect infrastructure procurement, whereas government revenue has a significantly positive influence. Notably, the study reveals a bidirectional relationship: revenue predicts infrastructure procurement, while infrastructure expenditure also contributes to increased corruption. The findings underscore the crucial role of governance in resource allocation and suggest that enhancing the quality of governance could lead to more efficient infrastructure financing in Nigeria.

CHAPTER FOUR

RESEARCH METHODOLOGY

4.0 Preamble

The research methodology for this study encompassed several key subtopics designed to ensure a rigorous and contextually relevant inquiry. Section 4.1 outlined the adoption of a qualitative research design grounded in the phenomenological approach to explore the lived experiences of stakeholders involved in procurement within small businesses. Section 4.2 defined the study population as small and medium-sized enterprises (SMEs) operating in Egor Local Government Area of Benin City, Edo State, where infrastructural demands were rapidly increasing. Section 4.3 detailed the sample size. Section 4.4 elaborated on the purposive sampling technique used to identify individuals with relevant knowledge and experience in procurement for infrastructure development. Section 4.5 described the data analysis method, employing thematic analysis based

on Braun and Clarke's framework to identify and interpret key themes from participant interviews. Section 4.6 addressed data verification through triangulation, member checking, and reflexivity to enhance credibility and reliability. Finally, Section 4.7 outlined ethical considerations, including informed consent, confidentiality, and the secure handling of sensitive information throughout the research process.

4.1 Research Design

This study adopts a qualitative research design grounded in the phenomenological approach, which is well suited for exploring the lived experiences and perceptions of individuals involved in procurement management within small businesses. The phenomenological method enables the researcher to gain deeper insights into how procurement challenges are encountered and understood by stakeholders, particularly within the context of infrastructure development in Nigeria. By focusing on the subjective realities of participants, the study aims to uncover underlying issues such as institutional limitations, interpersonal dynamics and procedural obstacles that are not easily captured through quantitative methods.

To achieve this aim, interviews were carried out across three small-scale construction companies located in Egor Local Government Area: Edvicos Tech Limited, a construction and renovation company; BuildRight Contractors Nigeria Ltd., a firm specialising in road construction and drainage works; and PrimeCrest Engineering Solutions, a company focused on community housing and renovation projects. These businesses were chosen as case studies because of their active role in infrastructure-related initiatives, which makes them relevant contexts for examining procurement practices in local settings.

Semi-structured interviews were held with key personnel from these companies, striking a balance between guided questioning and flexibility to explore emerging themes. This method allowed participants to express their experiences in their own words, enriching the study with nuanced perspectives on the realities of procurement implementation. The data collected were analysed thematically to identify recurring patterns, challenges and practical recommendations linked to procurement in small-scale infrastructure development. Special attention was given to issues such as contract enforcement, supplier engagement, compliance with regulatory frameworks and the day-to-day realities of managing procurement under resource and institutional constraints in Egor Local Government.

4.2 Population of Study

This study focuses on small and medium-sized enterprises (SMEs) operating within Egor Local Government Area (LGA) of Benin City, Edo State. Egor LGA, which covers approximately 93 square kilometres, had a recorded population of 339,899 according to the 2006 National Census. However, more recent estimates suggest that the population had increased to over 500,000 by 2022, reflecting rapid urbanisation and economic activity in the region (Wikipedia, 2024). The significant population growth has led to increased infrastructural demands, making Egor LGA a suitable environment for evaluating procurement practices and their implementation within local businesses.

According to the National Bureau of Statistics (NBS), there are an estimated 125 registered small-scale businesses in Egor LGA, many of which operate in sectors such as construction,

manufacturing, ICT services, and catering (NBS, 2020). These enterprises form the population frame for this research, providing a diverse yet focused base for examining procurement implementation at the microeconomic level. The selection of these businesses allows for an in-depth understanding of procurement dynamics in the context of an urban local government area in Nigeria.

4.3 Sample Size

This study adopts a qualitative research design grounded in the phenomenological approach, which is well suited to exploring the lived experiences and perceptions of individuals engaged in procurement management within small businesses. The phenomenological method enables the researcher to gain rich insights into how procurement challenges are understood and addressed by stakeholders, particularly within the context of infrastructure development in Nigeria. By focusing on the subjective realities of participants, the study seeks to uncover underlying institutional constraints, interpersonal dynamics, and procedural bottlenecks that may not be readily apparent through quantitative approaches.

To achieve this, interviews were carried out in three small-scale construction companies located in Egor Local Government Area: Edvicos Tech Limited, a construction and renovation firm; BuildRight Contractors Nigeria Ltd., which specialises in road and drainage works; and PrimeCrest Engineering Solutions, which focuses on community-based housing and renovation projects. These companies were chosen for their active involvement in infrastructure-related contracts, making them valuable case studies for examining procurement practices in a local Nigerian context.

A total of 30 participants were recruited for the study, with 10 drawn from each of the three companies. The participants comprised managers, procurement officers, engineers, and administrative staff directly or indirectly involved in procurement activities. This purposive selection was intended to capture diverse perspectives across different functional roles, thereby providing a well-rounded understanding of procurement processes within the companies. Semi-structured interviews served as the primary method of data collection, offering flexibility to explore emerging themes while remaining aligned with the research objectives. This approach allowed participants to share their experiences in depth, ensuring that both individual and organisational perspectives on procurement challenges were represented.

The data collected were subjected to thematic analysis to identify recurring issues, patterns, and potential solutions relating to the implementation of contracts, agreements, and offers in procurement. The findings from this study are expected to generate meaningful insights into how small construction businesses in Egor Local Government Area experience procurement, with wider implications for improving compliance, transparency, and performance in Nigeria's infrastructure sector.

4.4 Sampling Technique

This study adopted a purposive sampling technique to select participants who were most relevant and knowledgeable about procurement management in infrastructure development within Egor Local Government Area. Purposive sampling was appropriate for this research, as it enabled the researcher to intentionally select individuals or organisations that possessed specific characteristics or experiences related to the research topic. In this case, small business owners, local contractors, and service providers who were actively involved in procurement activities or had participated in infrastructure development projects were identified and chosen for the study.

The selection of participants was based on their involvement in public procurement processes, such as supplying goods or services to government-led infrastructure projects. Businesses included construction companies, catering service providers, ICT firms, and environmental service contractors within Egor LGA. By focusing on this targeted group, the study ensured that the data collected were relevant, insightful, and directly linked to the objectives of the research. This approach facilitated a deeper understanding of the challenges and practices surrounding procurement management in the local context.

4.5 Data Analysis Technique

The data collected from interviews were analysed using thematic analysis, a qualitative method for identifying, analysing, and interpreting patterns of meaning (themes) within textual data. This technique enabled the researcher to make sense of shared experiences, perceptions, and challenges related to procurement management in infrastructure development. Following Braun and Clarke's (2006) six-phase framework, the analysis began with familiarisation through repeated reading of interview transcripts, followed by the coding of significant features of the data. These codes were then collated into potential themes, which were reviewed, defined, and named to capture the essence of the participants' responses.

Thematic analysis was appropriate for this study as it offered flexibility and provided rich, detailed insights into the issues faced by small businesses and professionals involved in procurement processes. By adopting this technique, the study explored key concerns such as transparency, accountability, bureaucratic inefficiencies, and capacity-related challenges in infrastructure procurement. This approach ensured a rigorous and credible interpretation of qualitative data in line with the research objectives.

4.6 Verification of Data

To ensure the credibility and reliability of the data, verification was carried out through triangulation and member checking. Triangulation involved comparing information obtained from different participants and secondary sources to identify consistency and variations in responses. Member checking was employed by sharing key findings or summaries with selected participants to confirm the accuracy and authenticity of their views. Additionally, reflexivity was maintained throughout the analysis process to minimise researcher bias and enhance the trustworthiness of the findings. This multi-step verification process strengthened the validity of the data and ensured that the interpretations genuinely reflected the participants' experiences and perspectives.

4.7 Ethical Consideration

Throughout the data collection process, ethical considerations were strictly observed. The confidentiality and privacy of participants were upheld, ensuring that individual identities were protected. The research team adhered to ethical guidelines and obtained informed consent from all participants. Any sensitive information or personal details were handled with the utmost care and securely stored to prevent unauthorised access.

CHAPTER FIVE

DATA ANALYSIS

This chapter contains qualitative data obtained from fieldwork and content analysis. It includes background information on in-depth interviews and analyses, the research questions corresponding to the study's objectives, as well as discussions of the findings.

5.1 Background Information of Interviewees

This study explores the personal characteristics of the participants, with a particular focus on their socio-demographic profiles. Factors such as age, religion affiliation, occupation and educational background were considered significant for achieving the study's objectives.

Table 4.1: Background Information of Interviewees

Edvicos Tech Limited

Participant ID	Age	Gender	Religious Affiliation	Occupation	Educational Background
E1	34	Male	Christianity	Procurement Officer	B.Sc. Business Administration
E2	30	Female	Christianity	Quantity Surveyor	B.Sc. Quantity Surveying
E3	29	Male	Traditional Belief	Procurement Assistant	B.Sc. Accounting
E4	27	Male	Christianity	Administrative Clerk	OND Business Studies
E5	33	Male	Christianity	Accountant	B.Sc. Finance & Accounting
E6	38	Female	Islam	Project Engineer	B.Eng. Civil Engineering
E7	41	Male	Christianity	Site Supervisor	OND Building Technology
E8	36	Female	Christianity	Human Resource Officer	MBA Human Resource Management

E9	32	Male	Islam	Legal/Contract Officer	LLB Law
E10	40	Female	Christianity	Senior Procurement Mgr	M.Sc. Supply Chain & Procurement Mgmt

Table 5.1 Background Information of Interviewees (Researcher, 2025)

The socio-demographic details of respondents at Edvicos Tech Limited reveal a workforce varied in age, gender, religion, and professional background. Participants were aged between 27 and 41 years, indicating a relatively young yet experienced workforce. Of the ten people surveyed, six were men and four were women, reflecting a slight male majority, a trend that often mirrors the gender composition within Nigeria’s construction sector. Religious affiliation differed, with most participants (seven) being Christians, two identifying as Muslims, and one practising traditional religion, illustrating cultural and religious diversity in the group. Job roles included procurement, engineering, law, finance, and administration, demonstrating the broad range of expertise engaged in procurement activities. Educational qualifications also varied, spanning OND, HND, bachelor’s, master’s, and professional certifications, indicating a balance of technical knowledge and managerial competence within the company’s operations.

BuildRight Contractors Nigeria Ltd.

Participant ID	Age	Gender	Religious Affiliation	Occupation	Educational Background
B1	28	Female	Islam	Administrative Staff	HND Office Technology & Management
B2	45	Male	Islam	Site Supervisor	OND Building Technology
B3	39	Male	Christianity	Project Manager	M.Sc. Construction Management
B4	36	Female	Christianity	Procurement Manager	MBA Supply Chain Management
B5	31	Female	Christianity	Legal/Contract Officer	LLB Law
B6	42	Male	Christianity	Quantity Surveyor	B.Sc. Quantity Surveying
B7	33	Male	Islam	Civil Engineer	B.Eng. Structural Engineering

B8	29	Female	Christianity	Accountant	B.Sc. Accounting
B9	40	Male	Traditional Belief	Procurement Officer	B.Sc. Public Administration
B10	37	Female	Christianity	HR Manager	MBA Human Resource Management

Table 5.2 Background Information of Interviewees (Researcher, 2025)

The socio-demographic details of participants at BuildRight Contractors Nigeria Ltd. indicate a fair balance in both gender and professional representation, with an equal number of males and females (five each), reflecting inclusivity within the workforce. The respondents' ages range from 28 to 45 years, signifying that most are in the peak of their careers and offering varying degrees of practical and managerial experience in procurement matters. Religious affiliation shows five identifying as Christians, three as Muslims, and one adhering to traditional faith, a distribution that mirrors Nigeria's cultural and religious diversity.

Job roles are distributed across several domains, including management, administration, engineering, human resources, legal services, procurement, and quantity surveying, emphasising the broad and multidisciplinary nature of procurement work in the firm. In terms of academic qualifications, participants possess credentials ranging from OND and HND to B.Sc., LLB, MBA, and M.Sc., suggesting that they contribute diverse educational training and professional insights to organisational procurement operations.

PrimeCrest Engineering Solutions

Participant ID	Age	Gender	Religious Affiliation	Occupation	Educational Background
P1	41	Male	Christianity	Project Engineer	B.Eng. Civil Engineering
P2	37	Female	Christianity	HR Manager	MBA Human Resource Management
P3	32	Male	Christianity	Civil Engineer	B.Eng. Structural Engineering
P4	40	Male	Christianity	Senior Engineer	B.Eng. Mechanical Engineering

P5	42	Male	Christianity	Procurement Consultant	M.Sc. Project Management
P6	34	Female	Christianity	Quantity Surveyor	B.Sc. Quantity Surveying
P7	30	Male	Christianity	Procurement Officer	B.Sc. Business Administration
P8	28	Female	Christianity	Administrative Officer	HND Business Administration
P9	35	Male	Christianity	Accountant	B.Sc. Finance & Accounting
P10	39	Male	Traditional Belief	Project Manager	M.Sc. Construction Economics

Table 4.3 Background Information of Interviewees (Researcher, 2025)

The socio-demographic profile of respondents from PrimeCrest Engineering Solutions reveals a workforce largely dominated by men, with seven male and three female participants, reflecting the gender disparity commonly observed in Nigeria’s construction industry. The employees involved in the study are between 28 and 42 years old, placing them within a young and active stage of their careers, with many concentrated in their thirties. Religion plays a notable role in shaping their identities: nine participants identified as Christians, while one person followed traditional beliefs, a balance that reflects wider community patterns.

Their professional duties cut across several areas, including civil, structural and mechanical engineering, procurement activities, project supervision, human resource duties and administrative support, showing that even a modest-sized firm requires a mix of specialisations to function effectively. In terms of education, every respondent had studied beyond secondary school, with qualifications ranging from HNDs to master’s degrees, though bachelor’s degrees were most common, particularly in engineering, management or business-related disciplines. This combination of skills and qualifications suggests that the sample represents a knowledgeable and capable workforce, making them well suited to discussing procurement in infrastructure projects.

5.2 Presentation and Analysis of the Research Questions

Theme One: Legal and Procedural Frameworks in Procurement Practices

Participants working across different organisations repeatedly pointed out that procurement practices rely heavily on established legal rules and structured procedures, mainly to guarantee transparency, fairness, and accountability. Those in legal or contract roles stressed the importance of following national laws such as the Public Procurement Act, as well as their companies' internal policies. Engineers and quantity surveyors, however, focused more on practical matters such as whether projects were technically workable and whether the costs were reasonable.

Procurement managers explained that approval systems usually involve several stages of checks, covering legal, financial, and administrative aspects, although this often slows down the overall process. Staff from finance and human resources highlighted the value of record-keeping, sustainability, and responsibility as key to maintaining an organisation's reputation. Altogether, these viewpoints reveal that procurement approvals are not merely routine paperwork but a layered process of governance that combines legal compliance, technical assessment, financial discipline, and ethical responsibility to protect both the organisation and those it serves.

Sub-theme one: Adherence to Legal and Policy Guidelines in Procurement Contracts

The sub-theme reflects how individuals in different positions placed strong emphasis on the role of legal and procedural structures in maintaining fairness, accountability, and transparency in procurement. Their accounts indicated consistent reliance on internal company rules, regulatory measures, and professional benchmarks to shape the drafting, negotiation, and execution of agreements. For some, strict observance of these rules was regarded as essential for preventing

corruption and disputes, while others highlighted the practical challenge of meeting compliance demands alongside cost constraints and project schedules. Taken together, their perspectives illustrate the value of embedding organisational procurement activities within legal frameworks, both to safeguard institutional reputation and to encourage ethical and sustainable approaches in contracting and construction.

"Our company ensures that procurement contracts strictly follow the Public Procurement Act and internal policies. Before any contract is initiated, the legal unit reviews it for compliance with statutory provisions. This step protects both the company and stakeholders from disputes that might arise later. Additionally, we have an internal procurement manual that sets thresholds for approval levels. Without these guidelines, decision-making would be arbitrary and prone to corruption." (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement highlights the role of legal adherence within procurement activities. According to the respondent, the Public Procurement Act serves as a key safeguard to ensure accountability and transparency. Engaging the legal team at the earliest stage reduces the likelihood of disputes in contractual matters. At the same time, reliance on in-house manuals demonstrates how firms integrate national regulations into routine practice. The mention of approval limits also reflects a system of layered authority, which prevents individual dominance and discourages malpractice, while aligning with recognised principles of contract management.

Nevertheless, even with this strong compliance-focused outlook, it remains necessary to question how effectively these frameworks are applied in daily operations. Nigerian procurement arrangements are frequently criticised for gaps between official regulations and their practical enforcement. Thus, while the organisation presents an orderly structure, the actual implementation of such controls may shift when subject to external pressures.

"In our firm, procurement contracts must be vetted through multiple departments before finalisation. The finance and legal teams collaborate to ensure the agreements are not only lawful but also financially sustainable. Policies guide us to avoid entering contracts that exceed budget limits or expose the company to liabilities. We also integrate industry standards like FIDIC conditions into major projects. These procedures reduce risks and build trust with partners." (B5, 31, Female, Legal/Contract Officer, LLB Law)

The participant points out that procurement oversight is not the responsibility of one unit alone but involves cooperation across departments. Legal checks and financial reviews are intended to ensure that contracts are legitimate and financially reasonable, reflecting a layered system of control. By mentioning FIDIC, the speaker connects local practice with recognised global standards. This outlook portrays procurement as more than routine paperwork; it is a process where legal rules, financial judgement, and sector-specific benchmarks come together.

Such joint reviews are designed to protect the organisation's reputation. However, the description provided may present too neat a picture of how things actually work. In many cases, internal reviews are slowed by bureaucracy or even personal agendas, which can hinder performance. While the stated aim is to reduce risks, the success of these measures often depends on whether they are effectively implemented when challenges arise.

"Our organisation follows government procurement regulations but adapts them to suit internal realities. For example, while national law requires competitive bidding, we sometimes use selective tendering when speed is critical. The policy framework allows some flexibility, provided justification is documented. We still document every contract thoroughly to ensure legal cover. This balance between compliance and pragmatism helps us remain competitive." (P5, 42, Male, Procurement Consultant, M.Sc. Project Management)

The response highlights a clear struggle between strictly following rules and addressing real-world demands. According to the participant, competitive bidding is usually the official process,

but in practice situations sometimes require selective tendering instead. This shift reflects the kind of flexibility projects often need to progress. Nonetheless, record-keeping plays a crucial role. Even when the usual process is not applied, proper documentation helps maintain accountability and provide legal cover. The participant presents this as a trade-off between speed and regulation. However, if poorly managed, selective tendering can create opportunities for bias or even corruption. Although described as a practical approach, it also carries the risk of reducing transparency. The real issue lies in whether there are sufficiently strong checks to prevent abuse.

"Before any contract is awarded, the procurement team follows a checklist based on our internal compliance framework. This includes confirming vendor eligibility, financial capacity, and technical qualifications. Our policies also demand legal clearance to confirm the contract aligns with statutory laws. We cannot proceed without the managing director's approval for high-value contracts. This process ensures accountability at every level." (EI, 34, Male, Procurement Officer, B.Sc. Business Administration)

The participant describes procurement governance as a carefully sequenced procedure designed to maintain order and minimise risks. The checklist-based approach reflects institutional mechanisms aimed at preventing errors and unlawful actions. Vendor checks serve as a safeguard, protecting project outcomes and financial interests. Legal clearance, in this context, operates as a bridge between statutory obligations and procurement practice, shielding the organisation from potential sanctions.

Equally, forwarding large-scale contracts to senior leadership creates an additional layer of responsibility, limiting the possibility of individual discretion. However, these mechanisms, though rigorous in design, achieve little without consistent enforcement. Approval chains, for instance, may reduce the likelihood of fraud but also introduce delays. The ongoing tension

between procedural compliance and operational speed remains an enduring challenge within such systems.

"In our company, we are mandated to comply with the Public Procurement Act of 2007, which sets the standard for fairness, competitiveness, and transparency in all contract dealings. Beyond compliance, internal procurement manuals also guide us in drafting agreements to avoid misinterpretation and ensure clarity of deliverables. Every contract must pass through legal scrutiny, which protects us against breaches and litigation risks. This process makes procurement slower, but it is necessary to maintain accountability and avoid corruption. Without such legal frameworks, disputes would be more frequent, and the integrity of procurement would collapse." (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement highlights how national legislation interacts with internal company rules, with laws such as the Public Procurement Act providing a foundation and organisational manuals tailoring its application. The respondent emphasises the role of legal checks in preventing disputes, suggesting that regulation functions as a protective shield for organisational processes. This connects with wider academic writing, which often describes legal oversight as serving a dual purpose: enforcing compliance and promoting fairness within procurement.

At the same time, the observation that compliance can delay outcomes reveals the tension between accountability and efficiency in practice. Although these frameworks are intended to strengthen integrity, they can also create layers of bureaucracy that slow down project execution, sometimes frustrating teams responsible for delivery. The perspective presented acknowledges this contradiction, as regulation may appear restrictive, yet it remains necessary. It shows that legal rules are not solely about control but about managing competing priorities such as fairness, speed, and trust. How these frameworks are understood often depends on organisational culture: some regard them as essential protections, while others see them as unnecessary obstacles.

"Whenever we initiate a procurement agreement, we align with both the Federal Competition and Consumer Protection Act and our client's stipulated policies. These ensure that contracts protect not only our company but also the interests of the stakeholders and end users. I have experienced cases where legal non-compliance caused severe penalties, teaching us the importance of aligning with all relevant statutes. It is no longer enough to simply draft contracts internally; external compliance has become a non-negotiable aspect. This makes legal literacy among procurement staff indispensable." (B5, 31, Female, Legal/Contract Officer, LLB Law)

The statement highlights a twofold compliance duty: adherence to national laws alongside meeting client-oriented frameworks. Procurement emerges as a structured system of governance in which legislation balances company priorities with the protection of consumers. It underscores the ethical obligations of those engaged in procurement, extending beyond the administration of contracts. References to penalties for violations indicate that these rules carry real financial consequences rather than being abstract principles, reinforcing the necessity of compliance. Enforcement mechanisms are shown to influence corporate practices, embedding compliance as a standard.

The emphasis on legal awareness positions procurement as a field in which knowledge is fundamental, suggesting that practitioners must engage with legal matters rather than act solely as record keepers. In this way, procurement shifts from a series of routine transactions to a strategic activity that demands broad professional competence.

"Our procurement contracts are guided by international standards such as the FIDIC conditions, particularly for construction-related agreements. This is because our projects often involve foreign partners who insist on internationally recognised legal frameworks. Adhering to FIDIC ensures consistency, dispute resolution mechanisms, and mutual understanding across borders. While local regulations like the Public Procurement Act still apply, international guidelines make negotiations smoother in multinational projects. Without these frameworks, cross-border projects would face higher risks of miscommunication and

litigation." (P5, 42, Male, Procurement Consultant, Educational M.Sc. Project Management)

The statement underscores the worldwide dimension of procurement regulations, shifting attention from mere local compliance to a broader level of international alignment. By referring to FIDIC, the respondent highlights that procurement operates within a borderless legal structure, particularly in the construction industry where cross-national collaborations are routine. It also demonstrates the influence of globalisation on procurement frameworks. The emphasis on FIDIC's dispute settlement provisions indicates that legal systems do more than govern contracts; they also aim to reduce the likelihood of disputes through pre-arranged mechanisms.

This reflects a forward-looking legal culture that prioritises prevention over litigation after conflict arises. The respondent conveys an understanding of how legal frameworks help to avoid unnecessary financial losses. Furthermore, the response draws attention to the fact that procurement specialists must balance several legal requirements at once, including domestic laws, global standards, and contractual terms. This intricate environment makes procurement law both a specialised and strategic discipline, requiring flexibility and the ability to navigate cultural differences.

"In practice, our company integrates ISO standards into procurement agreements, especially regarding quality assurance and supplier compliance. While not strictly legal documents, these standards provide a procedural framework that strengthens the enforceability of our contracts. Clients view ISO compliance as a demonstration of professionalism and reliability, making it easier to secure repeat contracts. However, I have seen companies misuse ISO references in contracts without fully meeting the requirements, which raises ethical and legal concerns. Thus, frameworks must not only be adopted on paper but enforced in practice." (B3, 39, Male, Project Manager, M.Sc. Construction Management)

The statement extends the discussion by presenting procurement as part of both legal rules and day-to-day procedures, while also emphasising the importance of ISO standards. It clarifies that some frameworks are not strictly legal but arise from industry practices that acquire legal force once written into contracts. This overlap blurs the distinction between what is law and what is procedure, showing how accepted norms gradually become binding. The idea that clients pay close attention to ISO compliance indicates that legal rules are linked to reputation and market trust.

In this sense, adherence to legal and procedural standards goes beyond simple compliance; it becomes a strategy for competitive advantage. However, the caution against adopting standards only in name highlights a gap between what is stated in policy and what is actually practised. It shows that empty references to frameworks without genuine adherence undermine procurement integrity, making ongoing checks and audits essential to ensure authentic implementation.

Sub-theme two: Procedures in Reviewing and Approving Offers in Procurement

From the participants' accounts, it is clear that approving procurement offers is far from a simple administrative duty. They described it as a process shaped by laws, ethical responsibilities, and professional judgement. Procurement officers stressed the importance of openness and compliance with established rules, regarding legal adherence and due diligence as essential safeguards. Engineers and quantity surveyors pointed to the role of technical checks and cost reviews, arguing that fair contract awards can only be achieved through objective assessment.

Administrative and HR staff emphasised accountability through proper documentation, approval structures, and internal checks designed to prevent malpractice. Legal and contract officers, in turn, highlighted how careful reviews help manage risks, protect organisations from legal

disputes, and build stakeholder trust. Together, these perspectives show that procurement approvals are multi-dimensional, involving legal, financial, technical, and administrative considerations. More than routine procedures, they operate as instruments for strengthening credibility, promoting fairness, and supporting sound governance in organisational procurement.

"When reviewing offers, my organisation insists that we conduct a detailed comparison of the bill of quantities to ensure that the proposed costs align with market realities. Any discrepancies or unusual price fluctuations are flagged for further investigation. This procedure is not only about ensuring value for money but also about protecting the organisation from fraudulent or inflated bids. After this stage, the documents undergo a second-level review by senior staff for validation. Only then can approval be granted for progressing to the contract stage." (E2, 30, Female, Quantity Surveyor, B.Sc. Quantity Surveying)

The participant emphasised that monitoring costs plays a vital role in maintaining financial discipline in procurement. She explained that focusing on the bill of quantities ensures accuracy and helps prevent unfair practices. Her position reflects a clear preference for detailed numerical checks. At the same time, she described a two-step review process that reinforces internal checks and balances. While this approach can reduce errors, it may also slow procedures due to added bureaucracy. Nevertheless, when considered from a governance perspective, such practices demonstrate accountability. Her observations further indicate that procurement is shaped by rules and compliance, not merely financial concerns. In sectors such as construction, where price manipulation is common, this level of oversight is particularly important and aligns with global standards of procurement practice.

"In my experience, all offers must pass through a compliance review that checks whether contractors have the necessary certifications and licences. This step often delays the process, but it is crucial in weeding out firms that may deliver substandard work. Sometimes, even when the price is competitive, the lack of documentation can disqualify a bid. To ensure fairness, these reviews are done by a team rather than an individual. The aim is to

prevent bias and guarantee that decisions are backed by documentary evidence." (E3, 29, Male, Procurement Assistant, B.Sc. Accounting)

The statement highlights how much red tape is involved in procurement approvals. It becomes clear that rules and compliance take centre stage, even when they cause delays. He presents the issue as a struggle between carrying out tasks thoroughly and completing them quickly. What stands out is the mention of teamwork in the review stages, showing an effort to reduce personal bias and share responsibility. Distributing authority across several people makes the system more transparent and limits the chances of misconduct, although it also prolongs the process. Ultimately, his perspective captures the dilemma many organisations face: processes designed to ensure honesty can also hinder efficiency. His concerns reflect the common challenge of trying to maintain accountability without losing momentum.

"As a legal officer, I always insist that every reviewed offer be cross-checked against both statutory procurement laws and internal company policies. If a document does not meet these standards, we reject it regardless of price attractiveness. This protects the organisation from future disputes or breaches of contract. The process also involves reviewing clauses for ambiguity or hidden liabilities. Only after legal clearance can an offer be passed for managerial approval." (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement is approached by the legal officer through a framework centred on compliance with regulations. This perspective demonstrates how law and procurement intersect, a link that is fundamental for protecting the organisation over time. By placing legal validation ahead of potential financial advantages, his actions represent a culture that seeks to avoid risk conservatively. However, such emphasis can generate conflict with finance or technical staff whose concerns lie mainly with cost control and operational efficiency. Legal assessments may appear inflexible and time-consuming, but they play an important role in preventing potential disputes. The focus on legality ensures that even the most attractive offers do not compromise

contractual soundness. The main lesson is that procurement approval goes beyond technical evaluation and is strongly shaped by legal considerations. This complex process reflects broader systems of governance in which law provides a protective barrier against institutional exposure.

"In my organisation, once offers are reviewed for cost and compliance, they are further assessed for technical feasibility. Engineers evaluate whether the proposed methods, timelines, and materials are practical given site realities. Many offers look good on paper but fail under technical scrutiny. This technical review is sometimes undervalued, yet it is the stage that determines project success or failure. Only technically viable offers proceed to approval and subsequent contracting." (E6, 38, Female, Project Engineer, B.Eng. Civil Engineering)

From the project engineer's perspective, procurement reviews often focus too heavily on financial and legal matters, while the technical dimension receives less attention. She argues that genuine procurement integrity requires consideration of technical practicality as well as regulatory compliance. Without this, projects risk collapsing due to unrealistic designs and flawed planning. Her account highlights a bias within organisations, where financial scrutiny is often valued more highly than technical expertise. Neglecting the technical aspect can lead to costly mistakes and inefficiencies in the future. The tension between theoretical assessments in the office and the practical challenges on-site is evident in her critique. Ultimately, she calls for stronger collaboration across disciplines to ensure that legal, financial, and technical insights are combined for a more balanced and reliable procurement review.

"In my role, reviewing and approving offers is never a single-stage affair. We rely on a three-tier system: initial review by procurement staff, secondary vetting by legal and technical experts, and final endorsement by top management. This layered approach prevents errors and ensures accountability at multiple levels. However, it can also make the process lengthy, leading to frustration among contractors. Despite delays, the integrity of the system outweighs the inconveniences." (B4, 36, Female, Procurement Manager, MBA Supply Chain Management)

The statement underscores the layered character of procurement oversight. By outlining a three-level system, she presents a structured method intended to balance professional expertise with managerial decision-making. Such an arrangement provides a safeguard that reduces risks and ensures accountability. At the same time, her criticism of delays exposes how procedural rigidity may discourage external actors, particularly contractors who may regard the process as unnecessarily drawn out. This creates a dilemma between the need for timely execution and the demand for integrity. Long approval periods can weaken confidence and deter participation. Her conclusion that safeguarding integrity outweighs speed signals an ethical mindset within procurement culture. Although her defence of multiple checks is reasonable, the key difficulty lies in simplifying the process while maintaining accountability.

"From the finance side, reviewing offers involves checking not only whether costs align with budget provisions but also whether payment schedules are realistic. Some contractors propose terms that could strain the organisation's cash flow. Therefore, we recommend adjustments or reject such offers. Our review ensures that financial prudence is embedded into the procurement process. Without this financial lens, organisations risk committing to unsustainable obligations." (B8, 29, Female, Accountant, B.Sc. Accounting)

The statement highlights the role of financial sustainability within procurement assessments. Unlike engineers and legal professionals, her focus is on whether proposals align with existing budgets and whether payment obligations can realistically be fulfilled. This perspective adds another dimension to procurement evaluations. She emphasises that decisions made during procurement can directly affect the organisation's cash flow. The insistence on rejecting bids that could threaten liquidity reflects a cautious yet pragmatic approach, balancing organisational goals with fiscal responsibility. This viewpoint is particularly relevant for entities operating with limited financial resources. Ultimately, her position suggests that procurement decisions are not

only concerned with reducing costs or meeting technical requirements but also with ensuring the durability of financial commitments, thereby broadening the scope of procurement reviews.

"In my consultancy practice, reviewing and approving offers often involves benchmarking against industry best practices. We not only compare offers internally but also assess how they stand against external standards. This step ensures that organisations are not settling for mediocrity when better options exist in the wider market. Benchmarking provides a reality check, especially when internal staff are too familiar with certain suppliers. It brings objectivity and promotes competitiveness in procurement approvals." (P5, 42, Male, Procurement Consultant, M.Sc. Project Management)

The consultant's statement adds an external benchmarking perspective to procurement evaluations. He argues that relying solely on internal decision-making can limit an organisation's potential. By aligning processes with external benchmarks, he advocates greater openness and stronger market competitiveness. However, this perspective may appear somewhat unrealistic in regions where reliable market data are scarce or inconsistent. Benchmarking, while influential, depends heavily on the accuracy and availability of external information, which can present a challenge in emerging economies. Nevertheless, his emphasis on benchmarking reflects a progressive outlook, portraying procurement not merely as an internal regulatory matter but as a practice linked to international norms and competitive standards.

Theme Two: Effectiveness of Offer Implementation for Transparency and Value for Money

This theme suggests that procurement systems, though intended to ensure fairness, openness, and financial prudence, do not operate with equal success in all organisations. Respondents pointed out that procedures such as compliance reviews, shared assessments, legal protections, and field monitoring play a role in safeguarding transparency. Yet, persistent issues, ranging from weak

supervision and supplier lapses to hidden charges and leadership shortcomings, reduce their effectiveness.

Although keeping costs low is a common goal, the frequent reliance on the lowest-priced offers often comes at the expense of quality and durability, creating what participants described as an illusion of savings. Several respondents also highlighted the need for participatory decision-making, consistent oversight, and stronger trust between stakeholders. Taken together, the evidence indicates that achieving genuine value for money requires more than strict cost-cutting; it relies equally on responsible governance, accountability, and a long-term commitment to sustainability.

Sub-theme one: Ensuring Fairness and Transparency in the Implementation of Offers

In all three firms, participants placed strong emphasis on fairness and openness in the way procurement was carried out, though each group approached the matter differently. For procurement officers, the key concern was the use of structured assessments and strict compliance with established rules to guard against irregularities. Legal staff, on the other hand, highlighted the importance of contract law, regarding it as a means of ensuring that commitments were honoured without prejudice.

Engineers and project managers viewed transparency from a more practical perspective, observing that it was achieved when project outcomes reflected the specifications agreed upon at the outset. Administrative and human resource teams emphasised the value of accountability systems, suggesting that fairness was reinforced through accurate record-keeping and ongoing staff training to discourage unethical practices. Taken together, these perspectives show that

fairness in procurement is not confined to compliance with policy but also involves nurturing trust through consistent oversight and procedural discipline.

“In our company, fairness in procurement is ensured through a strict compliance check before any offer is approved. We always compare the bids with the set criteria, and this prevents bias or favouritism. Transparency is further promoted by documenting every decision so that it can be reviewed at any stage. Without this process, disputes would easily arise because suppliers could claim unfair treatment. The system makes sure all parties feel equally treated.” (E1, 34, Male, Christianity, Procurement Officer, B.Sc. Business Administration)

The statement reflects procurement evaluation as a systematic process rooted in clear criteria, aimed at promoting fairness and transparency. The participant notes that compliance checks help to limit personal bias and support accountability. Records are regarded not only as evidence but also as a deterrent to irregularities. This perspective suggests that fairness in procurement has both practical and preventive value. When disputes are reduced, the firm enhances its reputation with suppliers, making them more willing to engage in future dealings.

It also reflects an understanding of procurement laws and organisational rules. Nevertheless, the participant places stronger emphasis on documentation than on independent monitoring. Although compliance checks are beneficial, fairness may be weakened if evaluators themselves are not fully impartial. This highlights the difficulty of ensuring that both regulations and human judgement operate effectively together.

“To achieve fairness in offers, our team uses a comparative evaluation grid that all stakeholders sign off on. This ensures transparency because decisions are collective and not made by a single person. Each offer is weighed against cost, quality, and delivery timelines, leaving little room for manipulation. I believe transparency thrives when every step is clearly traceable and open to audit. In this way, procurement processes gain legitimacy.” (B6, 42, Male, Christianity, Quantity Surveyor, B.Sc. Quantity Surveying)

The statement highlights that fairness can be supported through collaborative evaluation. By using an evaluation grid, the process becomes more objective, and having several people approve decisions distributes responsibility. This method reduces the concentration of authority and helps limit opportunities for corruption. Transparency is linked to making decisions traceable, while auditability ensures they remain accountable in the long term, not just at the moment of approval. These practices enhance the organisation's legitimacy and credibility. However, although this model protects against internal manipulation, it cannot completely eliminate external pressures such as lobbying from suppliers. To achieve stronger accountability, transparency should extend beyond documentation and include active engagement with stakeholders.

“Our fairness policy rests on contract law principles, meaning every submitted offer must strictly comply with the agreed terms. Once awarded, implementation is monitored against the contract provisions to ensure no party deviates. This helps maintain both fairness to the supplier and protection of company interests. Transparency is enhanced because any breach is legally actionable, which discourages malpractice. In procurement, legal oversight is our strongest safeguard.” (E9, 32, Male, Islam, Legal/Contract Officer, LLB Law)

The statement frames fairness through a legal lens, with emphasis placed on the enforcement of contracts in procurement activities. Transparency is linked to accountability under the law, which serves as a safeguard by deterring misconduct through the risk of legal consequences. This framework secures compliance beyond administrative measures, extending into judicial oversight. It also underscores that equitable treatment covers suppliers, as monitoring contracts helps to protect both parties from unfair practices. Building equilibrium between organisational needs and supplier protections encourages the trust required for effective procurement partnerships. However, placing too much weight on legal mechanisms may restrict adaptability

in unexpected scenarios. Rigid legal processes might also create delays and discourage smaller suppliers who may lack the capacity to manage highly technical contractual obligations.

“Transparency in procurement is upheld through on-site monitoring to ensure offers are implemented exactly as agreed. We don’t just stop at paper evaluations; we verify that the materials and work done align with the original bid. This prevents suppliers from cutting corners or inflating costs. It also ensures fairness because all contractors know that deviations will be detected. Monitoring makes transparency real, not just theoretical.” (E6, 38, Female, Islam, Project Engineer, B.Eng. Civil Engineering)

The statement highlights that the engineer places emphasis on hands-on monitoring as a way of promoting fairness. Instead of confining transparency to paperwork, the participant points out the frequent disconnect between what contracts stipulate and what occurs on the ground. Direct site checks make it more difficult for suppliers to cut corners, thereby protecting company assets while ensuring that all suppliers are treated equally. At the same time, this approach cannot stand alone; it relies heavily on the strength of the institution. If monitoring is irregular, transparency may ultimately be applied unevenly. For this reason, it should be reinforced with broader safeguards such as independent audits and regular supplier reviews.

“Fairness in procurement depends heavily on staff training and ethical awareness. We regularly sensitise employees on integrity, transparency, and accountability. When employees understand the implications of bias or corruption, they are less likely to engage in it. This builds an organisational culture where fairness becomes second nature. Transparency is, therefore, not only a process but a value system we instil in staff.” (B10, 37, Female, Christianity, HR Manager, MBA Human Resource Management)

The statement draws attention to the role of people in maintaining fairness in procurement. Whereas many participants focused mainly on systems and official procedures, the HR perspective highlighted the importance of culture and staff training. Building a workplace grounded in ethics offers stronger long-term protection than simply following rules on paper.

Corruption often persists not because of gaps in systems but because of weak personal and organisational values. Through training, employees become more aware and share responsibility for fairness, turning it from a rule imposed from outside into something they personally uphold. Still, training alone cannot achieve this goal unless it is supported by clear measures of enforcement. For ethical principles to be meaningful, they must go hand in hand with accountability that addresses wrongdoing and ensures that actions reflect values.

“In our practice, fairness comes from aligning procurement decisions with both budgetary limits and project needs. Offers are not just accepted because they look attractive but because they meet requirements without bias. We ensure transparency by conducting open reviews where stakeholders can ask questions. This openness discourages hidden deals and builds supplier confidence. Procurement is thus both a financial and trust-building exercise.” (E5, 33, Male, Christianity, Accountant, B.Sc. Finance & Accounting)

The statement highlights how financial discipline and fairness are interconnected, portraying procurement as a practice that balances ethical and economic goals. When bids are measured against the company’s financial limits, the likelihood of biased or unnecessary spending decreases. Openness in the review process further enhances transparency by allowing wider participation. Fairness is also described as relational, emphasising that trust between buyers and suppliers holds as much weight as formal compliance. This trust fosters honesty, discouraging exaggerated pricing or manipulation. Still, narrowing fairness to financial control alone can be limiting. Beyond budgetary concerns, genuine fairness must also recognise social benefits, long-term sustainability, and inclusive supplier representation.

“Ensuring fairness is central to my role as a consultant because procurement is often vulnerable to corruption. I insist that all offers are reviewed using independent panels to avoid internal bias. Transparency is promoted by publishing evaluation results and making them available to all stakeholders. This reduces suspicion and gives suppliers clarity on why certain bids win. Without these

measures, procurement would lose credibility.” (P5, 42, Male, Christianity, Procurement Consultant, M.Sc. Project Management)

The statement draws attention to the role of independent panels as a way of strengthening external oversight. Having panels that operate separately reduces the influence of internal politics and makes decisions more balanced. When the results of evaluations are made public, it adds another layer of accountability, providing suppliers with clearer information and helping to prevent disagreements after contracts are awarded. This approach improves both fairness and efficiency in the procurement process. However, independence on its own does not guarantee neutrality, as panels may still be influenced unless they are carefully selected and properly supervised. Genuine fairness, therefore, depends not only on independence but also on strict accountability.

“Fairness in procurement is tested when project execution begins. We measure transparency by whether the work delivered matches the bid specifications. If a contractor promised certain materials, we check for those exact materials. This keeps the process honest and reassures clients that procurement is not just paperwork. In this sense, transparency is grounded in results.” (P3, 32, Male, Christianity, Civil Engineer, B.Eng. Structural Engineering)

The statement builds on earlier discussions of monitoring but highlights transparency through actual results. In this view, transparency is not only about following procedures but also about what can be measured in the final product. Looking at outcomes ensures that fairness produces real benefits rather than remaining abstract. When suppliers are judged by what they deliver, the process is less open to empty compliance. This, in turn, gives clients and stakeholders greater confidence and trust in procurement. Still, focusing too heavily on results risks ignoring fairness in access. If some suppliers cannot compete equally for tenders, fairness remains incomplete unless both the process and the outcomes are addressed.

Sub-theme two: Effectiveness of Offer Implementation in Delivering Value for Money

According to the participants the procurement processes in Egor Local Government are intended to secure value for money but often fall short due to weak oversight, limited accountability, and structural inefficiencies. Several participants noted a recurring struggle between reducing costs and maintaining quality, cautioning that reliance on the lowest bids can undermine long-term sustainability. Others highlighted the absence of effective monitoring systems, questionable leadership practices, insufficient stakeholder participation, and the lack of robust feedback channels as major obstacles. Beyond financial considerations, fairness and trust were regarded as central to procurement credibility, suggesting that economic efficiency must be balanced with ethical and social responsibility. Taken together, these perspectives suggest the necessity of reforms that emphasise transparency, inclusion, and sustainability in procurement practice.

“In my company, the implementation of procurement offers is designed to minimise waste and maximise output, but challenges still arise with delays from contractors. While we focus on competitive bidding to drive down costs, sometimes the lowest bidder compromises quality. This makes it difficult to say that value for money is always achieved, though the intention is there. Stronger monitoring could help ensure that savings do not come at the expense of durability and performance. In my opinion, a more balanced approach is needed to integrate both cost and quality in procurement decisions.” (E1, 34, Male, Procurement Officer, B.Sc. Business Administration)

The statement highlights the persistent tension in procurement between lowering expenses and securing quality outcomes. Although reducing costs is frequently prioritised, it often weakens the prospect of long-term value. The participant points out that the strategies used in implementation do not fully align with sustainability, which is a central concern in both public and private sectors. Their observation also suggests shortcomings in the supervision of contractors. The

repeated stress on “competitive bidding” reveals a system leaning more towards price considerations than overall value.

If this trend continues unchecked, it could lead to rising maintenance expenses and declining satisfaction for users. The comment reinforces the necessity for stronger frameworks capable of balancing quality with affordability. Moreover, it ties procurement performance to accountability processes, subtly suggesting reforms in monitoring and evaluation. In essence, this view mirrors broader governance challenges that shape procurement practices in Nigeria.

“In practice, procurement implementation has delivered mixed results. Some projects meet the expected value for money, while others suffer from inflated costs due to hidden charges or inefficiencies. There are also situations where contractors fail to meet deadlines, resulting in extended budgets. Although procedures exist on paper to prevent these problems, enforcement remains inconsistent. The process, therefore, cannot always guarantee that resources are optimally utilised.” (B3, 39, Male, Project Manager, M.Sc. Construction Management)

The statement draws attention to inefficiencies that persist in procurement processes. Even though regulatory structures exist, the real problem stems from weak enforcement, which limits accountability. This mismatch between stated policies and actual practice is a challenge observed in procurement systems across many contexts. The mention of “hidden charges” points to corruption and manipulation of costs, reducing the expected value for money. Such irregularities erode trust, compromise fiscal discipline, and hinder development goals. The respondent emphasises that financial mismanagement continues to affect results despite formal frameworks being in place. Viewed from a governance perspective, this observation illustrates the gap between legal regulations and everyday application. Without stronger enforcement measures, procurement outcomes will remain uncertain, underscoring the necessity for independent watchdogs and stricter penalties for violations.

“The effectiveness of procurement implementation in my organisation depends heavily on leadership oversight. When senior managers are committed, projects are closely monitored, and value for money is achieved. However, when oversight is weak, contractors take advantage and deliver substandard results. The system lacks consistent accountability across all projects, which creates room for abuse. I believe effectiveness is not just a matter of process, but also of leadership integrity.” (P5, 42, Male, Procurement Consultant, M.Sc. Project Management)

The statement highlights that the effectiveness of procurement is strongly connected to the honesty of leadership and their capacity for oversight. According to the participant, frameworks on their own cannot produce meaningful outcomes unless those in charge are genuinely committed. This view frames procurement as not only a technical procedure but also a moral practice. The lack of consistent accountability exposes serious weaknesses in governance systems. Where responsibility relies more on leaders than on established structures, the outcomes often differ significantly. This points to the necessity of deep structural reform. The argument ultimately portrays leadership as central to securing value-for-money, shifting the focus from technical flaws to ethical responsibility, and suggesting that effectiveness depends on both institutional design and the individuals entrusted with its application.

“In my experience, the effectiveness of procurement processes often falls short of expectations. Projects may start with well-documented budgets and timelines, but midway through, additional costs and revisions emerge. These changes sometimes appear legitimate, but in reality, they can be manipulative practices. This reduces transparency and leaves stakeholders questioning whether true value for money was delivered. The problem is not always the process itself but the way it is implemented.” (B5, 31, Female, Legal/Contract Officer, LLB Law)

The statement highlights gaps in both the legal and ethical dimensions of procurement implementation. It indicates that while altering or revising contracts can sometimes be legitimate, these changes are often used to disguise exploitative behaviour. As a result, value for money is compromised and trust among stakeholders is weakened. The respondent draws attention to the

manipulation of processes, which raises both legal and procedural concerns. These actions persist due to limited oversight and a system that tolerates impunity. The insight illustrates the connection between procurement regulation and corrupt practices. It further stresses that safeguarding procurement requires transparency and fairness, ensuring that procedures and their execution remain protected from undue interference.

“Procurement in my organisation is partly effective in delivering value, but not consistently. Some projects meet the set standards, while others are undermined by supplier inefficiencies. A major issue is the lack of strong feedback mechanisms to evaluate implementation outcomes. Without systematic evaluation, mistakes are repeated, and cost overruns become normalised. Thus, value for money is often compromised.” (E6, 38, Female, Project Engineer, B.Eng. Civil Engineering)

The statement pointed out that the lack of proper evaluation structures is a serious limitation to effective outcomes. This gap indicates that procurement processes often fail to support institutional learning. When lessons are not drawn from past cycles, inefficiencies remain and limit the possibility of lasting improvement. The reference to “supplier inefficiencies” shows that the performance of contractors plays a decisive role in determining whether money is spent wisely. Weak oversight of suppliers frequently results in project delays, poor-quality outputs, and wasted funds. Similar concerns have been raised in studies of supply chain issues in developing regions (Smith et al., 2020). The criticism therefore underscores the importance of reform, particularly through stronger monitoring and continuous feedback. Achieving value for money is unlikely without systems that not only track outcomes but also contribute to ongoing improvements in procurement.

“From my perspective, procurement offers deliver value for money when stakeholders are actively involved. When end-users participate in monitoring and providing input, the results tend to be more satisfactory. However, in many cases, decisions are made by a small circle of executives without broad consultation. This

often leads to misaligned outcomes that do not reflect real needs. A participatory approach would improve effectiveness.” (P2, 37, Female, HR Manager, MBA Human Resource Management)

The statement treats procurement effectiveness as a question of shared governance. If end-users are left out, the outcomes produced may fail to meet the actual needs on the ground, which in turn wastes resources. Ensuring that the process is inclusive becomes central to achieving real value. The concern over executive dominance highlights decision-making practices that are elitist in nature. When too much authority is concentrated at the top, it distances stakeholders, erodes accountability, and reduces trust. The participant calls for a more participatory approach to procurement. True effectiveness, they argue, depends on contributions from different actors rather than decisions made solely by senior managers. This perspective aligns with global best practices that stress inclusiveness, where value for money is judged not only in financial terms but also by how well it addresses community needs.

“I have seen cases where procurement projects were completed at the lowest possible cost, yet the results were short-lived. Materials often deteriorate faster than expected, requiring repeated repairs. This cycle of cheap implementation is wasteful in the long run. True value for money, in my view, means balancing affordability with durability. Unfortunately, this principle is not always observed.” (B7, 33, Male, Civil Engineer, B.Eng. Structural Engineering)

The statement highlights the issue of sustainability within procurement decisions. The respondent notes that an overemphasis on minimising upfront costs, rather than ensuring quality, often results in repeated repairs and replacements, ultimately eroding efficiency in the long run. This observation illustrates the idea of a “false economy,” where attempts at saving money initially cause higher expenses later. It exposes weaknesses in procurement planning that fail to account for the full lifecycle of goods or services. From a policy and governance perspective, the definition of value for money should not be restricted to short-term savings. Placing stronger

emphasis on durability and sustainable choices within procurement processes would lead to more effective results.

“In my company, procurement effectiveness is a question of trust. While frameworks exist, stakeholders do not always believe that contracts are fairly executed. This lack of confidence reduces cooperation and increases suspicion. Even when projects deliver some level of value, the perception of unfairness undermines their credibility. Effectiveness, therefore, must be measured not only in cost savings but also in public trust.” (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement stretches the idea of effectiveness beyond technical achievements to include credibility and public trust. Success in procurement is not only about delivering results but also about how stakeholders judge the fairness of the process. This makes effectiveness both a practical achievement and a symbolic outcome. According to the participant, weak transparency erodes confidence, and outcomes, no matter how positive, lose their worth if they lack legitimacy. It shows that governance must pay attention to both performance and perception. By emphasising trust as central, the participant highlights the role of accountability and transparency, making it clear that procurement effectiveness cannot be separated from ethical practices.

Theme Three: Analysing Common Challenges in the Formation and Execution of Procurement Contracts and Agreements

This theme underscores the recurrent challenges encountered by organisations in Egor Local Government when developing and implementing procurement contracts. The participants described challenges such as slow bureaucratic procedures, poorly defined technical details, misuse of funds, weak channels of communication, corruption, insufficient legal backing, and contractors failing to meet expectations. Different groups emphasised different aspects: procurement staff and managers highlighted systemic barriers and corruption; engineers noted

design errors and frequent changes in project scope; accountants stressed late disbursement of funds; and legal practitioners drew attention to weak compliance and poor enforcement. Despite these differences, there was a shared recognition of the importance of stronger risk control, clearer contract clauses, timely financial support, and stricter supervision. Overall, the findings indicate that inefficiencies at both structural and operational levels continue to disrupt procurement activities and reduce the confidence of stakeholders.

Sub-theme one: Challenges in the Formation and Execution of Procurement Contracts

This sub-theme explores the ongoing challenges that organisations in Egor Local Government face when drafting and implementing procurement contracts. Across different professional groups, participants described recurring problems such as administrative delays, disregard for contractual terms, corruption, poor communication, limited funding, and technical shortcomings. Procurement managers often emphasised the systemic barriers that make it difficult to enforce contracts, while engineers pointed to weaknesses in design and execution. Legal practitioners highlighted gaps in enforcement, and human resource officers, along with accountants, drew attention to internal struggles such as poor resource management and weak accountability systems. Collectively, these perspectives show that structural, operational, and ethical shortcomings continue to undermine procurement processes, leading to inefficiencies and weakening trust in the system.

“In many cases, the biggest challenge we face is the delay in getting approvals for contract formation, especially when multiple offices are involved. These bureaucratic delays often stall project timelines, which then creates pressure on contractors to cut corners. Sometimes, offers are even revised midway due to late financial clearances, making execution inconsistent. This undermines trust between contractors and clients because timelines keep shifting. As a procurement officer, I feel this systemic slowness is one of the greatest challenges in contract

administration.” (E1, 34, Male, Procurement Officer, B.Sc. Business Administration)

The statement highlights that red tape emerges as a key barrier to both starting and executing contracts. The procurement officer noted that slow approvals often disrupt project schedules, demonstrating how such delays can affect the final quality of contracts. His observations were echoed by other officials, who frequently identified internal delays as a major setback. These delays not only waste time but also increase costs. The discussion indicates that reducing lengthy approval processes could rebuild trust between parties and enable projects to run more smoothly. Overall, the pattern confirms that excessive bureaucracy undermines confidence in procurement.

“One recurring issue is inaccurate cost estimates, which later cause disputes during contract execution. If a bill of quantities is not carefully prepared, contractors either undercharge or overcharge, leading to adjustments mid-project. These constant renegotiations cause friction between clients and service providers. Inaccurate estimates also expose loopholes that can be exploited by unethical actors. As a quantity surveyor, I believe this remains a major source of contractual conflict.” (B6, 42, Male, Quantity Surveyor, B.Sc. Quantity Surveying)

The statement highlights that one of the biggest hurdles in procurement is the problem of inaccurate costing. Unlike delays caused by bureaucracy, this challenge relates more to technical accuracy at the planning stage. When figures are miscalculated, it usually sets off a chain of disputes, renegotiations, and tension between clients and contractors. Looking at views from others, such as P6, a similar trend can be seen, as those working closely with cost management often stress how financial inconsistencies cause problems. This makes it clear that mistakes at the start of procurement tend to spill over into later stages of execution. From this, it can be understood that improving professional skills and double-checking cost data could help minimise disputes and make procurement run more smoothly.

“A major problem is that many contractors fail to comply strictly with the clauses written in the contracts. Even when clear penalties are outlined, enforcement is often weak. Some contractors exploit these gaps and deliver substandard work without facing serious consequences. This makes contract execution an ongoing battle between legal enforcement and weak compliance. Until contract laws are enforced properly, procurement outcomes will remain inconsistent.” (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement highlights that, from a legal perspective, the main issues revolve around poor enforcement and widespread disregard for regulations. The officer explained that existing laws are frequently ignored or applied in a weak manner. This perspective contrasts with the technical concerns raised by engineers and surveyors, showing that problems cut across several areas. Participants with legal backgrounds, including B5, expressed similar concerns. Since breaches often go unpunished, a climate of impunity persists, undermining fairness and reducing accountability. The discussion points to the need for institutional reform so that procurement laws are more effectively applied. With stronger enforcement, contract violations could be curbed, leading to better project outcomes.

“From the engineering side, a frequent challenge is poor project specifications in contracts. Sometimes the details are too vague, leaving room for interpretation, which creates execution disputes. Without clear technical requirements, contractors tend to cut costs and deliver below standard. It becomes a struggle to maintain quality because the contract documents themselves are weak. For us, this technical vagueness remains a critical challenge.” (P1, 41, Male, Project Engineer, B.Eng. Civil Engineering)

The statement draws attention to the problem of poorly defined technical requirements. Unlike barriers created by legal or administrative procedures, this weakness originates during the design stage and leads to later inefficiencies. When contractual terms are open to multiple interpretations, contractors may adopt approaches that undermine overall quality. Comments from engineers such as E6 and P4 reflect this concern, showing that careful and precise wording in contracts is as important as their legal enforcement. The broader implication is that disputes in

project delivery can be minimised only if technical accuracy is built into procurement documents from the outset, ensuring expert input at the planning stage.

“One of the most frequent challenges is late disbursement of funds for project execution. Contracts are signed and agreed upon, but the money does not come in on time. This forces contractors to either suspend work or use their own resources, which leads to strained relationships. Delays in payments often result in inflated claims by contractors to cover losses. As an accountant, I see this as one of the biggest contributors to procurement inefficiency.”
(E5, 33, Male, Accountant, B.Sc. Finance & Accounting)

The statement highlights that delayed payments emerged as a key financial hurdle in procurement practices. Legal professionals tended to focus on enforcement matters, engineers were concerned with clarity, while accountants drew attention to liquidity constraints. Their observations linked inefficiency in procurement to weaknesses in financial administration. Some participants, particularly B8 and P9, emphasised that timely funding was crucial for ensuring smooth project performance. In situations where cash flow was disrupted, work slowed, costs escalated, and confidence between contractors and clients diminished. Overall, the findings indicate that procurement effectiveness is strongly shaped by sound financial planning and consistent fund disbursement.

“A recurring issue is poor communication between procurement teams and project staff. Misunderstandings about roles and responsibilities often cause delays and disputes. For example, site supervisors may not receive updates on revised timelines, which disrupts coordination. Without effective communication structures, even well-designed contracts struggle in execution. As a HR officer, I see communication gaps as a critical but often overlooked challenge.” (B10, 37, Female, HR Manager, MBA Human Resource Management)

The statement indicates that shortcomings in internal communication within organisations represent a significant barrier to carrying out contracts. In contrast to financial or legal difficulties, this type of problem originates from managerial practices within the firm. Informants

such as E8 and P2 highlighted deficiencies related to human resources, showing that breakdowns in communication are systemic rather than occasional. Limited coordination disrupts the flow between administrative, legal and technical departments. Improving internal communication processes is therefore essential for reducing disagreements and avoiding delays in execution.

“Sometimes the challenge is that contractors use substandard materials despite what is agreed in the contracts. It is often difficult to monitor every single input during construction. By the time discrepancies are noticed, the project has already been compromised. This creates disputes between supervisors and contractors, damaging relationships. For site supervisors, material quality is one of the most serious execution challenges.” (B2, 45, Male, Site Supervisor, OND Building Technology)

The statement draws attention to the problem of material quality, an issue that primarily concerns supervisors responsible for site supervision. This perspective highlights inconsistencies between what is stated in contracts and how those clauses are applied in practice. According to supervisors such as E7 and B2, procurement arrangements often collapse when monitoring systems are weak. Under these circumstances, contractors sometimes exploit gaps to cut costs, thereby compromising the quality of work. The assessment emphasises that more frequent checks and stricter quality control processes are necessary to mitigate such problems.

“From a managerial perspective, corruption and favouritism remain the most pressing challenges. Some offers are awarded not based on merit but due to personal connections. This undermines transparency and often results in poor contract execution. Honest contractors are discouraged because they know the system is tilted. Until corruption is tackled head-on, procurement contracts will continue to face systemic inefficiencies.” (E10, 40, Female, Senior Procurement Manager, M.Sc. Supply Chain & Procurement Mgmt)

The statement highlights systemic corruption and bias as major structural obstacles within procurement practices. Unlike challenges linked to communication or finance, corruption reflects

underlying institutional weaknesses that distort fairness. Evidence from the table shows that managers, including B4 and P5, share these concerns, indicating that corruption is viewed as widespread across organisational ranks. The issue extends beyond technical shortcomings, affecting the core of structural stability. The findings suggest that without firm reforms and more rigorous anti-corruption strategies, other difficulties, whether legal, technical, or financial, will continue to be of lesser importance.

Sub-theme two: Navigating Difficulties in Procurement Contracts and Agreements

The study of three firms in Egor Local Government revealed different but related experiences concerning procurement challenges. Common issues mentioned included disputes linked to contract interpretation, delays in material supply, lack of funds, and breaches of contract agreements. For some, the presence of skilled legal and contract officers was regarded as essential in settling disputes, while others relied on dialogue and negotiation to resolve matters. Transparency, accountability, and careful forward planning were also frequently cited as ways to prevent risks from escalating into major problems. Taken together, these accounts show that contract problems are inevitable, but how they are addressed plays a decisive role in maintaining organisational stability and building trust with stakeholders.

“In one case, a supplier delayed the delivery of critical materials for a housing project. This created a chain reaction of delays across subcontractors and site activities. Our team had to renegotiate terms with both the supplier and affected contractors to reduce financial losses. It taught us that having contingency clauses in contracts is essential for accountability. Without them, companies are exposed to unnecessary risks.” (E1, 34, Male, Procurement Officer, B.Sc. Business Administration)

The statement demonstrates the ripple effect of contractual delays within the procurement chain. The participant highlights the role of well-structured contractual clauses in safeguarding

organisational interests. It also reveals how renegotiation can serve as both a damage-control strategy and a preventive lesson. Furthermore, the analysis points to the limitations of relying solely on trust in procurement relationships. In contexts such as Egor, where infrastructural and logistical challenges are common, legal safeguards and monitoring frameworks become indispensable. Thus, the participant underscores the interplay between law and operational realities. Lastly, the insight reflects a learning curve in procurement practice. By acknowledging the gap in risk planning, the participant implicitly calls for institutional reforms that prioritise contract enforcement and risk management. This aligns with broader discussions on procurement accountability in Nigeria.

“One of the most difficult contracts I handled was with a foreign supplier who underestimated importation timelines. Their delays clashed with local regulations and inspection requirements, which increased costs. We had to engage legal experts to revise the contract terms, balancing fairness with firm deadlines. The process was stressful, but it showed me how international procurement requires deeper foresight. You cannot apply local assumptions to global supply chains.” (B3, 39, Male, Project Manager, M.Sc. Construction Management)

The statement draws attention to the difficulties that often arise in cross-border procurement arrangements. According to the participant, the presence of international rules and logistical complications makes delays more likely. This indicates the need for sound legal backing and comprehensive contractual terms that take international conditions into account. In addition, the point being made is that procurement officers should combine technical skills with an understanding of cultural and regulatory differences. The comment also highlights the problems that occur when expectations are not properly aligned, showing why procurement offices must strengthen their internal capacity. These reflections are closely tied to Nigeria’s procurement setting, where foreign suppliers play a significant role. The participant’s experience ultimately

demonstrates the importance of adopting flexible approaches and carrying out thorough checks before entering into overseas contracts.

“I once managed a contract dispute where a subcontractor claimed we altered the agreed scope of work. The misunderstanding stemmed from poorly written contract clauses. Both parties felt cheated, and the relationship almost broke down. We eventually used mediation to reach a compromise that salvaged the project. This experience made me realise that contract precision is the foundation of trust.” (P5, 42, Male, Procurement Consultant, M.Sc. Project Management)

The statement points out that unclear wording in contracts often results in disagreements. When terms are vague, they can be interpreted differently, which undermines confidence and slows down processes. The use of mediation in such cases highlights the role of alternative dispute resolution (ADR) in procurement. The analysis further shows that contract writing functions not only as a technical task but also as a means of aligning expectations among parties. Accuracy, therefore, is less about strict legal language and more about ensuring mutual understanding. Inadequate records undermine this clarity. The narrative stresses that effective contract management is essential to prevent conflicts. It also suggests that providing procurement officers with better training in legal matters could help avoid such disputes. Finally, it shows how mediation offers a middle ground between legal rules and day-to-day realities.

“During one project, the client insisted on design changes after the contract had been signed. This caused major disagreements with contractors who demanded additional payment. Initially, the situation escalated into legal threats. However, our management intervened to restructure the payment schedule fairly. It showed me that flexibility and fairness are sometimes more productive than litigation.” (E6, 38, Female, Project Engineer, B.Eng. Civil Engineering)

The statement sheds light on the problem of scope creep within procurement arrangements. While contracts are intended to ensure predictability, shifting circumstances frequently demand a

degree of flexibility. The case described by the participant illustrates how enforcing agreements can be balanced with negotiation to reach a workable outcome. Choosing to revise payment timelines instead of pursuing legal action demonstrated a practical, relationship-focused strategy. This example implies that, in some situations, cooperative methods offer more enduring results than confrontational ones. It also emphasises how organisational culture plays a decisive role, as firms that foster adaptability and fairness are better positioned to protect their reputation and sustain lasting business relationships when disagreements emerge.

“We had a case where payment delays from the client side crippled the project’s progress. Contractors became demoralised, and work slowed down drastically. Our role was to mediate between financial departments and external contractors to restore confidence. The lesson was that financial discipline is as important as legal safeguards. Without timely cash flow, even the best contracts are meaningless.” (B7, 33, Male, Civil Engineer, B.Eng. Structural Engineering)

The statement, according to the participant, is that one of the biggest difficulties in procurement is poor financial management. They point out that when cash flow is interrupted, it disrupts project schedules and lowers the morale of contractors. This shows that accountability in financial matters is vital for successful contract delivery. The discussion also makes it clear that procurement and financial oversight cannot operate in isolation; both must work hand in hand to preserve the credibility of projects. In this sense, managing contracts is closely tied to how the organisation as a whole functions. The participant further highlights the human side of procurement, noting that contracts are not just legal arrangements but involve people whose motivation depends on fairness and steady financial support. This view reinforces the argument for adopting more integrated approaches to procurement governance.

“One of the toughest cases I’ve seen was a contract terminated mid-project due to non-performance. The contractor lacked the technical capacity they had promised. Legal action was initiated,

but the process was long and costly. In hindsight, stricter prequalification checks could have prevented the mess. It taught me that prevention is cheaper than cure in procurement contracts.” (P7, 30, Male, Procurement Officer, B.Sc. Business Administration)

The statement described non-performance as one of the main difficulties encountered in contracts. According to the account, the challenge arose from weak contractor vetting and limited background checks, which highlighted gaps in the procurement system. Stressing prevention reflects a shift towards anticipating risks rather than reacting to them. With stronger checks in place, organisations stand a better chance of avoiding cases of failed delivery. This also links to the broader call for openness and fairness in awarding contracts. At the same time, the experience shared indicates that relying solely on legal enforcement is not always effective. Court processes are usually slow and costly, making it more practical to focus on prevention. Such lessons hold direct value for shaping policies.

“A road construction project I worked on faced major delays because of conflicting government regulations. One agency approved the design, while another rejected it after implementation had begun. This confusion stalled the project for months. We eventually had to involve senior government officials to harmonise approvals. It made me realise how bureaucratic overlap can derail even well-planned contracts.” (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement, according to the participant, is that procurement projects face a major structural problem caused by conflicting regulations. Different government agencies often have overlapping duties, which leads to inefficiency and slows project delivery. Contractors have little control over these governance shortcomings. Because of this, political intervention is frequently used to settle disputes, showing how informal solutions take the place of weak official systems. This points to wider governance issues within Nigeria’s procurement processes. The participant’s

view also highlights the importance of aligning regulations. Unless the laws are consistent and institutions work together, procurement contracts will continue to suffer from bureaucratic delays.

“I remember when a contractor abandoned a project after receiving mobilisation fees. The company had to absorb significant losses and pursue lengthy legal remedies. The experience showed me how corruption and opportunism still threaten procurement credibility. Stronger monitoring and enforcement mechanisms are needed to prevent such abuse. Trust must be earned, not assumed, in this sector.” (B5, 31, Female, Legal/Contract Officer, LLB Law)

The statement highlights the troubling realities of procurement agreements, where corruption and misuse are evident. From the participant’s account, it is clear that opportunistic actions weaken trust and place additional financial pressure on organisations. The discussion emphasises the urgent need for stronger checks and enforcement within procurement processes. While turning to the law is often unavoidable, this approach exposes the shortcomings of a system that intervenes only after harm has occurred, by which time losses may already be substantial. This makes early monitoring essential. The participant also stresses that trust in procurement is gradually being eroded, reminding us that contracts should be regarded not merely as legal documents but as moral obligations. Building more effective oversight frameworks could help restore trust and prevent exploitative behaviour.

Theme Four: Best Practices and Strategies for Strengthening the Implementation of Contracts, Agreements, and Offers in Public and Private Sector Procurement

Theme Four highlights the different approaches organisations adopt to achieve better procurement outcomes. According to participants, key areas such as monitoring, supervision, proper record-keeping, financial accountability, teamwork, adherence to laws, and staff development play major roles in improving contract and offer management. For technical

officers, having clear specifications and carrying out routine inspections were regarded as most important. In contrast, legal and managerial staff prioritised compliance, auditing, and dispute resolution, while those in administrative and financial roles emphasised documentation, open communication, and transparent budgeting. Collectively, these insights suggest that meaningful procurement reform cannot rely on a single method but must instead integrate technical accuracy, legal oversight, financial prudence, ethical considerations, and modern digital tools to promote both fairness and efficiency in public and private procurement systems.

Sub-theme one: Effective Practices in Enhancing Procurement Agreements and Contracts

Across the three organisations, participants noted that keeping track of activities, maintaining open communication, and using digital procurement tools were among the most effective ways to improve agreements and contracts. Some participants placed greater emphasis on the need for professional skills and ongoing training to reduce mistakes, while others highlighted the role of legal compliance and ethical checks in addressing corruption. Those in technical or managerial positions tended to stress the value of organised supervision and record-keeping, whereas administrative staff focused more on teamwork and interpersonal communication. Taken together, these perspectives indicate that personal experiences, shaped by factors such as age, job role, and education, influence how effective procurement strategies are developed.

“In my view, one of the most effective practices is regular monitoring of contractors to ensure that they meet their obligations as agreed in the contract. Without close supervision, delays and substandard work are inevitable, which undermines both timelines and budgets. I have found that conducting routine inspections and creating feedback reports keeps everyone accountable. It also reassures stakeholders that the procurement process is transparent and aligned with the initial terms. This

builds trust between the company and external partners.” (E6, 38, Female, Islam, Project Engineer, B.Eng. Civil Engineering)

The participant’s outlook shows why monitoring matters so much in procurement, as it works as a kind of quality check. By tying supervision to accountability, she points out that technical oversight helps projects adhere to contractual requirements. With her engineering background, she is better positioned to notice when issues arise during execution. Her emphasis on “feedback reports” is also significant, since these both demonstrate compliance and maintain communication between stakeholders. This aligns with existing discussions in procurement studies, where transparency is often regarded as the key to reducing waste and inefficiency. What stands out in her view is the belief that technical staff focus more on performance indicators than legal rules when judging effectiveness. In this way, engineers emerge as the real guardians of quality in procurement practice.

“The best practice that has worked in my experience is stakeholder collaboration. When procurement agreements are signed, many parties are involved—contractors, suppliers, consultants, and regulators—and miscommunication is a common issue. By organising regular meetings and ensuring information flows clearly, we reduce misunderstandings that could otherwise lead to disputes. This also creates a sense of ownership among stakeholders because they all contribute to shaping the outcomes. For me, collaboration translates into fewer conflicts and smoother contract execution.” (B3, 39, Male, Christianity, Project Manager, M.Sc. Construction Management)

The statement interprets procurement effectiveness as dependent on cooperation and stakeholder participation. His role as a project manager appears to give him insight into the risks of weak communication, which in turn shapes his focus on maintaining strong information channels. Rather than focusing solely on technical procedures, his outlook underscores the importance of relationships in the procurement process. The idea of “ownership” reflects his belief that shared involvement can help to reduce conflicts. This point carries weight in environments such as Egor

Local Government, where administrative obstacles often complicate contract delivery. With his professional orientation, he approaches procurement from a leadership and coordination standpoint. In effect, his position reinforces the engineer's monitoring perspective by highlighting the human dimensions of trust, communication, and inclusive governance that are essential for successful procurement practices.

“I believe the most effective practice is strict compliance with procurement laws and organisational policies. Too often, agreements fail not because the contractors lack capacity, but because loopholes are exploited due to weak enforcement. My approach has always been to ensure that every clause in the agreement is legally defensible and properly monitored. When legal compliance is prioritised, it reduces opportunities for corruption and reinforces transparency. Ultimately, procurement thrives when the rules are followed without exception.” (P5, 42, Male, Christianity, Procurement Consultant, M.Sc. Project Management)

The statement is shaped by a legalistic outlook, where the success of procurement is assessed through compliance and the capacity to enforce rules. The participant's background in consultancy likely explains his reliance on formal policy structures as a way forward. By pointing to “loopholes” and “weak enforcement”, he acknowledges persistent shortcomings that undermine procurement operations in Nigeria. His emphasis on making decisions legally defensible reflects a forward-looking effort to prevent disputes and reduce court cases. In this sense, his professional viewpoint highlights a governance-focused orientation that helps to build trust in institutions. His perspective also broadens the debate by illustrating the role of legal frameworks in ensuring proper implementation.

“In my role, I have seen how important it is to ensure clear drafting of contract agreements. Ambiguous terms often become the root of disputes later on, causing unnecessary delays. One effective practice I recommend is simplifying technical and legal jargon so that all stakeholders understand their obligations. This reduces the risk of manipulation and ensures equal participation in

contract execution. A transparent contract document is the foundation of smooth implementation.” (E9, 32, Male, Islam, Legal/Contract Officer, LLB Law)

The statement demonstrates how contract drafting and documentation operate at the micro level. Owing to his legal training, he is able to identify the risks that unclear language poses in agreements. His emphasis on precision helps to connect both the technical requirements and the relational aspects of procurement. By advocating for straightforward language, he supports a broader sharing of legal understanding among participants, particularly in settings where some stakeholders may not have advanced education. His perspective enriches the sub-theme by highlighting the preventive value of clear legal drafting. In doing so, it also complements the consultant’s (P5) compliance-oriented approach, making clear that legal structures involve more than enforcement as they also relate to openness and accessibility.

“Financial accountability is one of the most effective practices in procurement agreements. Contracts often break down when payments are delayed or mismanaged, which erodes trust. To counter this, I have found that maintaining accurate financial records and ensuring prompt disbursement of funds makes the entire process more reliable. Transparency in budgeting also reassures both contractors and management that no funds are being diverted. In this way, financial discipline enhances contract execution.” (B8, 29, Female, Christianity, Accountant, B.Sc. Accounting)

The statement from a financial management perspective highlights the significance of “timely disbursement,” emphasising how cash flow influences procurement performance. Her insistence on transparency reflects wider debates on corruption that characterise Nigeria’s procurement environment. In her view, financial discipline is more than a routine process; it also serves as a safeguard against malpractice. By linking fiscal responsibility with procurement efficiency, she associates sound economic governance with the cultivation of trust, ultimately connecting financial management to principles of openness and accountability.

“One practice I find most effective is proper documentation and record-keeping. From initial offers to final delivery, maintaining a paper trail ensures that nothing is overlooked. This makes it easier to track compliance and resolve disputes if they arise. It also provides future references for improving procurement strategies. For me, documentation creates the backbone of accountability in contract implementation.” (P6, 34, Female, Christianity, Quantity Surveyor, B.Sc. Quantity Surveying)

The statement underscores documentation as more than routine paperwork, functioning simultaneously as a technical instrument and an administrative safeguard. Her professional background in surveying explains her methodical and detail-oriented outlook. Referring to documentation as the “backbone” elevates it to a central pillar of accountability and organisational memory. This stance reflects international standards, where reliable records are used to check corruption and strengthen efficiency. In this way, her interpretation contributes to the broader narrative by presenting paperwork as serving both procedural and strategic purposes within procurement.

“As someone in the field, I think timely supervision and feedback mechanisms are the most effective. Agreements and contracts mean little if they are not followed up with practical inspections. In many cases, contractors cut corners, and without oversight, the project quality suffers. Providing immediate feedback not only corrects mistakes early but also motivates compliance. Implementation works best when supervisors are actively present.” (B2, 45, Male, Islam, Site Supervisor, OND Building Technology)

The statement underscores supervision from a practical, field-level standpoint. Unlike engineers, who typically work within formal monitoring frameworks, supervisors rely more on consistent on-site presence. By stressing “immediate feedback,” the account highlights both its corrective and encouraging functions. His background in construction shapes the conviction that direct, on-the-ground enforcement is vital. This view adds weight to the sub-theme by showing how

practical oversight balances legal, financial and administrative approaches, embedding procurement within the realities of daily practice.

“The most effective practice I rely on is training and capacity building of staff involved in procurement. Many errors occur not because of corruption, but because staff lack adequate knowledge of procedures. By providing continuous professional development, organisations can ensure that implementation is smoother and more standardised. Training also empowers employees to act ethically and confidently. Capacity building, in my opinion, is the key to sustaining long-term improvements in procurement.” (E10, 40, Female, Christianity, Senior Procurement Manager, M.Sc. Supply Chain & Procurement Management)

The statement highlights the importance of human capability in shaping procurement outcomes. From her managerial perspective, sustainable results depend largely on the flow of knowledge and the continuous development of professional skills. Her distinction between corruption and ignorance is significant, as it broadens the understanding of barriers to procurement efficiency. In this regard, capacity building serves both as a safeguard and a solution. By prioritising training, she promotes a forward-looking strategy that ensures procurement reforms are enduring rather than reactive. This contribution strengthens the sub-theme by demonstrating that individuals, rather than processes alone, are the real agents of effective procurement.

Sub-theme two: Strategies for Improving Offer and Contract Management in Procurement

Participants across the three organisations pointed to a mix of approaches for improving offer and contract management in procurement. At BuildRight, the focus was largely on digital tools, enforcement of regulations, and staff training. MegaBuild participants spoke more about teamwork, regular audits, and technical accuracy. ProCore’s group placed greater value on incentives in contracting and on maintaining ethical standards. These preferences reflected the

backgrounds of the individuals involved, whose professional experiences ranged from law and engineering to procurement and consultancy. Overall, the views suggest that reforming procurement cannot rely on a single solution but instead requires a blend of technology, law, ethics, collaboration, technical skill, and incentive systems, which illustrates the complexity of procurement management within Nigeria's construction sector.

“In my experience, one of the most effective strategies to improve offer and contract management is the integration of digital platforms that track the lifecycle of procurement activities. These platforms minimise human errors, reduce paperwork, and create a transparent trail of decision-making. For instance, an e-procurement system ensures that no single individual can manipulate records without detection. This enhances accountability and allows all stakeholders to have equal access to information at every stage. The efficiency and fairness of digitalisation make it indispensable in today's procurement landscape.” (E2, 30, Female, Quantity Surveyor, B.Sc. Quantity Surveying)

The statement highlights the shift towards digital systems as a departure from manual approaches, which are often linked to inefficiency and potential bias. Emphasising the importance of transparency and reliable audit records, the participant notes that technology can serve as a safeguard against malpractice. This mirrors broader trends in procurement reform, where digital platforms are increasingly becoming standard practice. The comment also reflects generational differences, as younger professionals like E2 are generally more comfortable with digital processes.

Her position as a Quantity Surveyor is particularly significant, given that the role requires precision and close monitoring of costs, shaping her views on procurement integrity. More broadly, e-procurement is regarded as a tool that not only improves efficiency but also discourages corrupt practices. However, its effectiveness will rely on continuous training and adequate system support to guarantee equal access across the workforce. Without such

investment, these technologies may unintentionally disadvantage staff members who are older or less confident in using digital tools.

“Improving offer and contract management requires stronger legal compliance frameworks that clearly define consequences for non-performance or contract breaches. Too often, contracts are signed without clear enforcement mechanisms, which emboldens contractors to underperform. If legal departments actively monitor compliance and enforce penalties, contractors will be more cautious. Furthermore, transparency in dispute resolution processes is vital to build trust among stakeholders. Procurement cannot be effective without legal safeguards that are respected and enforced.” (E9, 32, Male, Legal/Contract Officer, LLB Law)

The statement draws attention to the legal side of procurement efficiency, stressing the importance of stronger enforcement. The respondent’s focus is understandable given his position as a Legal/Contract Officer, where compliance is a core responsibility. This demonstrates how occupational roles can shape perspectives on procurement difficulties. By highlighting sanctions and adherence, the account portrays contract management as not just administrative but also disciplinary. It further reflects the reality that procurement activities in Nigeria are often weakened by insufficient enforcement. Enhancing legal provisions could reduce malpractice, though it also carries the risk of delaying projects when disputes escalate into prolonged litigation. In practice, legal units should move beyond the drafting of agreements to actively oversee compliance. At the same time, there is a need to balance enforcement with collaboration to prevent strained relations between parties. Mechanisms such as arbitration could provide a practical solution, addressing disputes effectively while preserving efficiency.

“Capacity-building initiatives such as regular training and workshops for procurement staff are essential to improving contract management. Staff who understand the intricacies of procurement law, ethics, and technical evaluation make fewer errors and are less vulnerable to manipulation. Training also ensures consistency across the team, reducing individual biases that may affect offer evaluation. More importantly, it boosts staff

confidence in handling complex contracts. Without continuous professional development, organisations risk inefficiency and weak procurement practices.” (E10, 40, Female, Senior Procurement Manager, M.Sc. Supply Chain & Procurement Management)

The statement focuses on developing human capacity, distinguishing it from earlier remarks that emphasised technology and legal frameworks. In her role as a senior procurement manager, E10 prioritises the competence of her team, which accounts for the strong emphasis placed on building skills and expertise. Owing to both her senior position and her gender, she may also be regarded as a mentor who fosters the transfer of knowledge. This perspective reflects international trends in procurement reforms, where continuous professional training is considered essential to strengthening institutions.

Training is not merely a technical exercise but also a means of instilling ethical values in contract delivery. Staff members who possess the appropriate knowledge are more likely to withstand undue pressure from external actors. However, training alone cannot address systemic weaknesses in procurement without wider structural reforms. When training is irregular or inadequately funded, its impact is limited. Therefore, while professional development is crucial, it must be firmly linked to broader organisational reforms if lasting improvements are to be achieved.

“A critical strategy for improving procurement is better stakeholder engagement throughout the offer and contract management stages. Too often, procurement decisions are made in isolation without adequate consultation with engineers, accountants, or legal officers. This leads to misaligned contracts that are difficult to execute. By engaging stakeholders from the outset, organisations can develop realistic timelines, accurate budgets, and fair evaluation criteria. Collaboration reduces conflict and ensures all voices are represented in the process.” (B3, 39, Male, Project Manager, M.Sc. Construction Management)

The statement draws attention to the cooperative side of procurement. The Project Manager notes that working with experts from different areas is essential, since his role requires him to bring these professionals together. Because of this, he stresses the need for broad consultation rather than leaving decisions solely to those at the top. In many Nigerian organisations, decision-making tends to be hierarchical, often overlooking the views of technical staff. By opening the process to more voices, procurement decisions are likely to be more practical, realistic, and less exposed to failure caused by missing financial or technical details. At the same time, collaboration spreads responsibility across the team, making accountability shared. However, if consultations drag on for too long, they can delay urgent projects. This makes it important for organisations to find a middle ground, ensuring participation without losing efficiency.

“To improve contract management, procurement policies should include periodic contract audits that assess whether agreed terms are being implemented. Audits should not be seen as punitive but as learning tools that identify gaps and strengthen future contracts. Transparent auditing enhances accountability by holding both contractors and procurement officers responsible. Without such evaluations, mistakes are repeated across projects. Audits create a feedback loop that improves long-term procurement efficiency.”
(B5, 31, Female, Legal/Contract Officer, LLB Law)

The statement highlights that auditing and feedback play a crucial role in the management of contracts. B5, who works as a Legal/Contract Officer, regards audits not as punishment but as a means of preventing problems and promoting learning. Her perspective is influenced by her legal training, where careful documentation and compliance checks are routine. This position is persuasive because audits contribute to building institutional knowledge and fostering continuous improvement, which is often lacking in procurement systems. Instead of responding only to failures, conducting reviews at regular intervals ensures that contracts adapt to organisational needs and current best practices. Nevertheless, the effectiveness of audits depends greatly on

their independence. If carried out by insiders, there is a risk of bias. For this reason, audits conducted by external or neutral third parties are sometimes necessary to ensure credibility and genuine transparency.

“From an engineering perspective, contract management can be improved by ensuring that technical specifications are clear, realistic, and aligned with industry standards. Ambiguities in technical clauses often create loopholes for contractors to cut corners. If specifications are properly defined and monitored, quality of work is assured. Procurement staff must work hand-in-hand with engineers to avoid unrealistic expectations. Technical clarity is the foundation of successful project delivery.” (B7, 33, Male, Civil Engineer, B.Eng. Structural Engineering)

The statement places strong emphasis on the role of technical precision in procurement activities. Drawing on his experience as a Civil Engineer, B7 observes that unclear specifications often disrupt contract execution. His professional background shapes his concern for accuracy and quality control. The recommendation is significant because it connects procurement success with technical soundness. Where specifications are vague, contractors may exploit gaps, resulting in substandard outcomes. For this reason, procurement processes should involve technical expertise from the drafting stage. Nevertheless, focusing too heavily on perfection may slow contract delivery or increase expenses. The key lies in balancing accuracy with practicality to ensure projects remain on course. Ultimately, maintaining technical rigour provides one of the most effective protections against waste, inefficiency, and corruption.

“One strategy I recommend is the adoption of performance-based contracts where payments are tied to measurable deliverables. This discourages contractors from cutting corners since they are only paid when results are verified. It also reduces the risk of unfinished projects draining resources. Performance-based contracts incentivise quality delivery and timely completion. Ultimately, they align contractor incentives with organisational goals.” (P5, 42, Male, Procurement Consultant, M.Sc. Project Management)

The statement introduces the incentive-focused method of procurement through this perspective. P5, who works as a Procurement Consultant, supports the practice of linking payments directly to project results, drawing from his involvement in supervising projects. This shifts attention away from procedures and towards outcomes, reflecting current trends in procurement systems. The concept aligns with global best practices where performance-based arrangements are employed to strengthen accountability. Making payments dependent on results encourages contractors to work more effectively and helps organisations minimise the risk of financial losses. However, applying such contracts requires reliable monitoring tools that can assess results fairly. In contexts where monitoring is weak, disagreements may arise. For this reason, building capacity and establishing precise performance indicators remain essential.

“Improvement in procurement will only be sustainable if ethical standards are strictly enforced among staff. Corruption often begins internally, with procurement officers manipulating offers for personal gain. A code of conduct backed by strict enforcement is necessary to rebuild trust in the system. Ethical training, whistleblower protections, and disciplinary measures should be integrated into policy. Without ethics, no amount of technology or training can truly reform procurement.” (P7, 30, Male, Procurement Officer, B.Sc. Business Administration)

The statement draws attention to the ethical side of improving procurement practices. Working as a Procurement Officer, the respondent is aware of the risks within the system where employees may bypass established procedures. His viewpoint from inside the sector lends credibility to this observation. Stressing codes of conduct and whistleblowing reflects wider international anti-corruption measures. Safeguards of this kind not only encourage fairness but also help to rebuild trust in institutions, which is often damaged in procurement settings. Ethics, therefore, serve as the foundation for any reform effort. However, translating ethical standards into practice is difficult, particularly in societies where corruption has become ingrained. While

such frameworks are essential, they must be supported by institutional adjustments, strong leadership, and cultural transformation; otherwise, codes of conduct may remain purely theoretical.

5.3 Discussion of Finding

The first objective showed that procurement in Nigerian construction firms relies heavily on formal laws and structured procedures designed to ensure fairness, accountability, and transparency. Respondents highlighted that the Public Procurement Act, organisational policies, and international benchmarks such as FIDIC and ISO serve as safeguards against corruption, disputes, and inefficiencies, although they often slow down project delivery. Different professionals brought distinct perspectives: legal officers stressed strict compliance, engineers and surveyors prioritised technical and cost matters, while finance staff emphasised risk management and long-term sustainability. When compared internationally, studies (Weingärtner et al., 2021; Troje, 2021) highlight digital tools such as blockchain and inclusive procurement strategies, whereas African research (Tau et al., 2024; Modisakeng et al., 2020) focuses more on systemic challenges, including corruption and weak enforcement. Nigerian scholarship (Ebekozi et al., 2022; Asuquo et al., 2021) strongly supports these findings, pointing to governance lapses and bureaucracy as recurring obstacles. Taken together, this suggests that Nigerian firms are aware of compliance frameworks, but enforcement and balancing speed with accountability remain pressing gaps compared to international innovations.

The second objective showed that companies in Egor Local Government tended to emphasise fairness, compliance, and monitoring in their procurement systems, but actual outcomes were weakened by poor oversight, supplier inefficiencies, leadership shortcomings, and compromises between cost and quality. To address these challenges, participants recommended more

participatory decision-making, benchmarking against external standards, creating independent review bodies, and building stronger feedback mechanisms. Globally, emphasis is placed on advanced transparency tools such as blockchain (Weingärtner et al., 2021) and socially inclusive procurement (Troje, 2021). African research, however, points to corruption and bureaucratic weaknesses as major barriers (Tau et al., 2024; Modisakeng et al., 2020). Nigerian evidence further links these problems to weak governance and systemic bottlenecks (Ebekozi et al., 2022; Asuquo et al., 2021). This shows that for procurement to achieve its goals, efficiency must go hand in hand with accountability and ethical governance.

The third objective underlined a strong need to improve transparency, accountability, and proactive risk control in Egor companies. Suggestions from participants included setting benchmarks with external standards, tighter contractor screening, better communication, timely financial releases, and stronger monitoring systems, as well as reforms aimed at curbing corruption. Globally, Weingärtner et al. (2021) propose blockchain-based smart contracts to reduce fraud, while Troje (2021) highlights collaboration between stakeholders for more socially responsible procurement. African perspectives (Tau et al., 2024; Modisakeng et al., 2020) draw attention to persistent issues such as political interference, lax enforcement, and poor supplier performance. Nigerian studies (Ebekozi et al., 2022; Asuquo et al., 2021) echo these concerns, stressing that corruption and weak governance continue to undermine procurement. This points to the need for reforms that combine technology, policy enforcement, and stakeholder collaboration.

The fourth objective showed that strategies to strengthen contract and offer management require a broad, layered approach. These included digitalisation, financial accountability, legal compliance, stakeholder participation, technical accuracy, auditing, staff training, and ethical

safeguards. Younger staff were more inclined towards adopting digital platforms, while legal professionals stressed compliance, and technical teams emphasised clear specifications and supervision. Managers and finance officers focused on collaboration, discipline, and training. This reflects wider international perspectives where blockchain and collaborative models are advocated (Weingärtner et al., 2021; Troje, 2021). Regionally, South African research (Tau et al., 2024; Modisakeng et al., 2020) also emphasises governance and technology, similar to Nigerian evidence that identifies corruption and weak institutions as persistent issues (Ebekozi et al., 2022; Asuquo et al., 2021). Overall, while companies in Egor concentrate on practical measures such as supervision and financial control, international discussions situate procurement reforms within governance, digital tools, and inclusive practices, showing that meaningful reform requires combining both local realities and global strategies.

CHAPTER SIX

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

6.1 Summary

Organisations' ability to manage contracts, agreements, and procurement offers directly influences efficiency, accountability, and value delivery in both public and private projects. Ineffective implementation often results in delays, cost overruns, and legal disputes (Batetah & Wabala, 2021; Vincent & Achuora, 2021). Evidence from Kenya, Tanzania, and other contexts demonstrates that effective contract administration improves procurement outcomes, strengthens supplier oversight, and ensures value for money (Kimundu & Moronge, 2019; Mchopa, 2015; Kanini & Wandera, 2019). However, in resource-constrained settings, weak enforcement, lack of

skilled personnel, and systemic corruption undermine these benefits (Changalima et al., 2023; Obadia & Chole, 2024). Transparency, staff competence, and robust monitoring mechanisms remain central to sustainable procurement management (Ochola & Kitheka, 2019; Mahmalat & Maktabi, 2023).

Despite ongoing reforms globally and in Africa, poor contract execution continues to hinder procurement efficiency, leaving systems vulnerable to corruption, mismanagement, and abandoned projects (Magakwe, 2023; Mutangili, 2023; Manu et al., 2019). In Nigeria, these challenges are more pronounced, with bureaucratic bottlenecks, political interference, and inadequate training obstructing effective implementation (Ama et al., 2023; Kipo-Sunyezi et al., 2024). Similar issues persist in South Africa, where fragile frameworks and corruption compromise reforms (Klaaren & Watermeyer, 2022; Nkunda et al., 2023). Persistent gaps in enforcement, supplier oversight, and staff capacity make procurement unsustainable and reduce public trust (Changalima et al., 2023; Mchopa, 2015). This study therefore investigates how contracts, agreements, and offers are managed in Egor Local Government Area, aiming to identify barriers and propose strategies for strengthening procurement practices.

This study employed a qualitative phenomenological design to explore the lived experiences of procurement management in small-scale construction firms within Egor Local Government Area, Edo State. Three companies, Edvicos Tech Limited, BuildRight Contractors Nigeria Ltd. and PrimeCrest Engineering Solutions, were purposively selected, with 30 participants drawn from managerial, procurement, engineering, and administrative roles. Semi-structured interviews were used to collect data, which were thematically analysed to identify challenges, patterns, and solutions relating to contracts, agreements, and offers in procurement. Egor LGA, with its growing population and infrastructural demand, provided a relevant context, and purposive

sampling ensured participants possessed direct procurement experience. Data credibility was enhanced through triangulation, member checking, and reflexivity, while ethical standards such as informed consent, confidentiality, and secure data handling were strictly observed.

6.2 Summary of Findings

Across Edvicos Tech Limited, BuildRight Contractors Nigeria Ltd., and PrimeCrest Engineering Solutions, the socio-demographic details of the 30 participants showed a workforce comprising individuals from different age groups, genders, religions, job roles, and educational backgrounds. This variety reflects the wide range of skills involved in procurement in small construction firms. Most participants were in their late twenties to early forties, suggesting a group that was still relatively young but already experienced, with men making up a slightly larger share. Christianity was the dominant faith, although there was notable representation of Islam and traditional beliefs, demonstrating Nigeria's religious diversity. Their jobs covered procurement, engineering, finance, administration, law, and human resources, and their qualifications ranged from OND and HND to bachelor's and master's degrees. This points to a workforce with both technical knowledge and management experience suited to procurement and construction work. Procurement in these firms was largely shaped by the Public Procurement Act, internal policies, and international standards. While these rules promote fairness, transparency, and accountability, they also tend to slow project delivery. Views varied depending on professional roles: legal officers focused on compliance, engineers considered feasibility, and finance staff emphasised risk management. Compared with international practices that increasingly rely on technology and inclusivity, Nigerian firms still struggle with corruption and governance challenges. The second objective showed that firms in Egor attempt to promote fairness in contract implementation, but weak oversight, inefficiency among suppliers, and poor leadership

undermine progress. Participants suggested solutions such as involving staff in decision-making, using external comparisons, and establishing independent oversight. Globally, tools such as blockchain are considered important, while African and Nigerian studies continue to identify corruption, bureaucracy, and weak enforcement as major obstacles. The findings highlight the importance of balancing efficiency with ethics and accountability.

In relation to the third objective, the research revealed a strong emphasis on improving transparency and accountability in managing contracts. Suggested measures included prequalifying contractors, adopting better monitoring systems, and tackling corruption and bureaucracy. These align with international studies calling for blockchain-based contracts and collaboration between stakeholders. However, in African and Nigerian contexts, weak enforcement and poor governance remain significant hurdles. Without firm enforcement, reforms are unlikely to achieve much.

Finally, strategies linked to the fourth objective pointed to reforms built around digitalisation, compliance frameworks, financial accountability, stakeholder participation, training, and ethical standards. Younger staff emphasised digital tools, legal experts advocated stronger compliance, while technical and managerial staff stressed monitoring, collaboration, and financial control. These ideas are consistent with international perspectives on governance and innovation, but they also highlight Nigeria's institutional weaknesses. Lasting reform, therefore, depends on blending technology with stronger governance and accountability tailored to the local context.

5.3 Conclusion

This study demonstrated that the administration of contracts, agreements, and offers within procurement practices in companies across Egor Local Government was influenced by legal, procedural, and organisational factors. Although mechanisms such as the Public Procurement

Act and company-level policies are intended to support transparency and accountability, challenges including corruption, bureaucratic delays, ineffective leadership, and weak enforcement often reduce their effectiveness.

Discussions with participants showed that different professionals brought unique perspectives: legal experts emphasised compliance, engineers were more concerned with practical feasibility, while finance officers paid closer attention to risk. When compared with global trends, it became clear that although many international systems are moving towards technology-driven solutions such as blockchain and digital monitoring, Nigerian firms are still struggling with fundamental governance weaknesses and institutional limitations.

In summary, the study highlighted that improving procurement outcomes requires more than simply following the law; it demands a combination of stronger governance, broader stakeholder engagement, and the adoption of digital tools. The opinions of participants underscored that reforms should not only aim to reduce corruption and cut back on bureaucracy but also introduce modern approaches that strengthen accountability and openness. Long-term progress in procurement depends on establishing ethical safeguards, building financial discipline, and ensuring effective systems for monitoring and evaluation. Only through such an integrated approach can procurement in Nigerian companies advance towards genuine transparency, fairness, and sustainable effectiveness.

6.4 Recommendations

Based on the findings of this study, the following recommendations were made:

- **Strengthen Enforcement of Procurement Laws and Internal Policies:** Companies in Egor should go beyond compliance by institutionalising independent monitoring

committees to ensure that contracts, agreements, and offers are managed fairly. Stronger enforcement will help reduce corruption, weak oversight, and bureaucratic delays.

- **Adopt Digital Procurement Systems:** Firms should integrate e-procurement tools and explore blockchain-based systems to enhance transparency, track contract implementation, and reduce manipulation. Digitalisation will also improve efficiency and align Nigerian practices with global standards.
- **Build Capacity through Training and Ethical Orientation:** Continuous training for procurement officers, engineers, and finance staff on governance, ethics, and international best practices should be prioritised. This will help address knowledge gaps, reinforce accountability, and ensure staff act with professionalism.
- **Promote Stakeholder Engagement and Financial Accountability:** Companies should involve a broader range of stakeholders (legal, technical, financial, and community representatives) in procurement decisions, while also enforcing strict financial auditing. This participatory approach will reduce bias, ensure inclusivity, and strengthen trust in procurement processes.

REFERENCES

- Aduwo, E., Ibem, E., Afolabi, A., Oluwunmi, A., Tunji-Olayeni, P., Ayo-Vaughan, E., ... & Oni, A. (2020). Exploring anti-corruption capabilities of e-procurement in construction project delivery in Nigeria. *Construction Economics and Building*, 20(1). <https://doi.org/10.5130/ajceb.v20i1.6964>
- Akaba, T., Norta, A., Udokwu, C., & Draheim, D. (2020). A framework for the adoption of blockchain-based e-procurement systems in the public sector. *In Lecture Notes in Business Information Processing* (pp. 3–14). https://doi.org/10.1007/978-3-030-44999-5_1
- Ama, O., Aki, T., & Tiza, M. (2023). Implementation of public procurement standards in Nigeria: Challenges and prospects. *Global Journal of Engineering and Technology Advances*, 16(3), 090–098. <https://doi.org/10.30574/gjeta.2023.16.3.0167>
- Ang, J., Cole, R., & Lin, J. (2000). Agency costs and ownership structure. *The Journal of Finance*, 55(1), 81–106. <https://doi.org/10.1111/0022-1082.00201>

- Asamoah, D., Annan, J., Rockson, S., & Baah, D. (2019). The influence of the status quo bias theory in the compliance to public procurement regulations in a sub-Saharan economy. *International Journal of Procurement Management*, 12(1), 15. <https://doi.org/10.1504/ijpm.2019.096995>
- Asuquo, C. F., Adeniran, L., & Adu, E. (2021). Governance quality and public sector procurement of infrastructure projects in developing countries: evidence from Nigeria. *Journal of Public Procurement*, 21(3), 285-299. <https://doi.org/10.1108/jopp-10-2019-0067>
- Augusto, C., & Souza, J. (2017). Governance structures: a complementary study of transaction costs, measurement costs and strategic resources. *Revista Gestão Da Produção Operações E Sistemas*, 12(4), 204. <https://doi.org/10.15675/gepros.v12i4.1788>
- Batetah, R. & Wabala, D. (2021). Effect of procurement contract management on performance of select county governments in Kenya. *strategicjournals.com*, 8(3). <https://doi.org/10.61426/sjbcm.v8i3.2039>
- Bizri, J., Karttunen, E., & Lintukangas, K. (2023). Exploring the role of social capital in public procurement. *Journal of Public Procurement*, 23(2), 221-244. <https://doi.org/10.1108/jopp-09-2022-0044>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Buba, G., Hamid, R., Ramly, Z., Jatau, T., & Jatau, J. (2020). Unique factors of best value procurement from the perspective of Nigerian construction professionals. *International Journal of Built Environment and Sustainability*, 7(2), 1-14. <https://doi.org/10.11113/ijbes.v7.n2.354>
- Cahyani, P., & Puspitosari, I. (2023). The effect of internal and external factors on SMEs individual taxpayer non-compliance behavior. *Journal of Business Management Review*, 4(10), 771–782. <https://doi.org/10.47153/jbmr410.856202>
- Calahorra-Jimenez, M., Torres-Machí, C., Chamorro, A., Alarcón, L., & Molenaar, K. (2021). Importance of noncost criteria weighing in best-value design–build US highway projects. *Journal of Management in Engineering*, 37(4). [https://doi.org/10.1061/\(asce\)me.1943-5479.0000912](https://doi.org/10.1061/(asce)me.1943-5479.0000912)
- Changalima, I., Mchopa, A., & Ismail, I. (2023). Supplier monitoring and procurement performance in the public sector in Tanzania: The moderating role of contract management difficulty. *IIM Ranchi Journal of Management Studies*, 2(1), 16–30. <https://doi.org/10.1108/irjms-04-2022-0039>
- Cheng, L., Wang, X., Zhang, S., & Zhao, M. (2024). On corporate total factor productivity: public procurement. *Management Decision*, 63(1), 76–100. <https://doi.org/10.1108/md-12-2023-2389>

- Ebekozien, A., Samsurijan, M. S., Aigbavboa, C., Awe, E. O., Amadi, G. C., & Emuchay, F. E. (2022). Unravelling the encumbrances in procurement management of Nigeria's infrastructure development: pitfalls and prospects of projects. *Property Management*, 41(1), 20-40. <https://doi.org/10.1108/pm-11-2021-0103>
- Ekwelem, O., K.C., O., & M.I., O. (2021). Conceptual framework of risk management for public building procurement systems in South-East, Nigeria. *International Journal of Scientific and Management Research*, 04(05), 106-123. <https://doi.org/10.37502/ijsmr.2021.4506>
- Evgeny, P., & Viktoriya, S. (2017). The impact of the resource specificity on the interfirm interaction. *Archives of Business Research*, 5(1). <https://doi.org/10.14738/abr.51.2438>
- Fabian, R., & Attila, C. (2023). Types of transaction costs in forms of medical care in Germany: development of a typology. *Journal of Economics & Management Research*, 1-5. [https://doi.org/10.47363/jesmr/2023\(4\)179](https://doi.org/10.47363/jesmr/2023(4)179)
- Forster, R., Lyons, A., Caldwell, N., Davies, J., & Sharifi, H. (2024). A lifecycle analysis of complex public procurement: an agency-institutional theory perspective. *International Journal of Operations & Production Management*, 45(1), 62–87. <https://doi.org/10.1108/ijopm-07-2023-0608>
- Fourie, D., & Malan, C. (2020). Public procurement in the South African economy: Addressing the systemic issues. *Sustainability*, 12(20), 8692. <https://doi.org/10.3390/su12208692>
- Gillis, W., McEwan, E., Crook, T., & Michael, S. (2010). Using tournaments to reduce agency problems: the case of franchising. *Entrepreneurship Theory and Practice*, 35(3), 427–447. <https://doi.org/10.1111/j.1540-6520.2011.00438.x>
- Gupta, P., Pranjali, P., Bera, S., Sarkar, S., & Sachan, A. (2020). Performance improvement of supplier-side e-tender-driven marketing process. *International Journal of Productivity and Performance Management*, 70(8), 2032–2051. <https://doi.org/10.1108/ijppm-11-2019-0534>
- Ilma, D., Arif, F., Utoyo, B., Baldah, N., & Inayah, D. (2021). A comparative study of national and international contracts document refers to the FIDIC standard on construction projects in Indonesia. <https://doi.org/10.4108/eai.17-7-2020.2303003>
- Ismail, W., Isa, S., & Yusop, N. (2018). Ideal construction procurement system based on transaction cost approach. *International Journal of Academic Research in Business and Social Sciences*, 8(1). <https://doi.org/10.6007/ijarbss/v8-i1/388>
- Kafile, M., & Fore, S. (2018). Effects of procurement processes on project execution in a project management company in Cape Town, South Africa. *International Journal of Business and Administrative Studies*, 4(4). <https://doi.org/10.20469/ijbas.4.10005-4>
- Kanini, R. & Wandera, D. (2019). Effect of supplier management on procurement performance in selected state corporates in Kenya. *strategicjournals.com*, 6(2). <https://doi.org/10.61426/sjbcem.v6i2.1231>

- Kędra, A. (2021). Evaluation of the perception of universities' role in the public procurement market. *Econometrics*, 25(1), 82–90. <https://doi.org/10.15611/ead.2021.1.05>
- Kimundu, G. & Moronge, D. (2019). Influence of contract management on procurement performance in manufacturing firms of Kenya; a case Bidco Oil Refineries Ltd. *strategicjournals.com*, 6(1). <https://doi.org/10.61426/sjbcm.v6i1.1039>
- Kipo-Sunyezi, D., Abubakari, A., & Banchani, J. (2024). Public procurement policies of Nigeria and Ghana: An analysis of the administrative challenges in achieving value for money. *Journal of Public Procurement*, 24(2), 193–209. <https://doi.org/10.1108/jopp-08-2023-0060>
- Kirn, M., Umek, L., & Rakar, I. (2019). Transparency in public procurement – the case of Slovenia. *Danube*, 10(3), 221–239. <https://doi.org/10.2478/danb-2019-0012>
- Klaaren, J. & Watermeyer, R. (2022). Reforming procurement standards in order to effectively deliver public infrastructure: Rethinking the regulatory environment in post-pandemic South Africa. *South African Journal of Economic and Management Sciences*, 25(1). <https://doi.org/10.4102/sajems.v25i1.4465>
- Lamprinidis, L. (2023). The EU model of socially responsible public procurement. *Journal of Public Policy and Administration*, 8(3), 1–6. <https://doi.org/10.47604/jppa.1852>
- Latilo, A., Uzougbo, N., Ugwu, M., Oduro, P., & Aziza, O. (2024). Developing legal frameworks for successful engineering, procurement, and construction projects. *International Journal of Applied Research in Social Sciences*, 6(8), 1868–1883. <https://doi.org/10.51594/ijarss.v6i8.1430>
- Lau, C., Jayantha, W., Lam, P., & Javed, A. (2019). The challenges of adopting new engineering contract: A Hong Kong study. *Engineering Construction & Architectural Management*, 26(10), 2389–2409. <https://doi.org/10.1108/ecam-02-2018-0055>
- Lenderink, B., Halman, J., & Voordijk, H. (2019). Innovation and public procurement: From fragmentation to synthesis on concepts, rationales and approaches. *Innovation: The European Journal of Social Science Research*, 35(4), 650–674. <https://doi.org/10.1080/13511610.2019.1700101>
- Li, Y., Xu, L., Sun, T., & Ding, R. (2019). The impact of project environmental practices on environmental and organizational performance in the construction industry. *International Journal of Managing Projects in Business*, 13(2), 367–387. <https://doi.org/10.1108/ijmpb-07-2018-0137>
- Lin, S., & Lin, T. (2018). Medical advice-seeking behaviours based on transaction cost theory. *Cost Effectiveness and Resource Allocation*, 16(1). <https://doi.org/10.1186/s12962-018-0167-y>
- Lingegård, S., Havensvid, M. I., & Eriksson, P. E. (2021). Circular public procurement through integrated contracts in the infrastructure sector. *Sustainability*, 13(21), 11983. <https://doi.org/10.3390/su132111983>

- Magakwe, J. (2023). The root causes of corruption in public procurement: A global perspective. <https://doi.org/10.5772/intechopen.105941>
- Mahmalat, M. & Maktabi, W. (2023). Cartels in infrastructure procurement—evidence from Lebanon. *Governance*, 37(4), 1321–1347. <https://doi.org/10.1111/gove.12845>
- Manu, P., Mahamadu, A., Booth, C., Olomolaiye, P., Coker, A., Ibrahim, A., ... & Lamond, J. (2019). Infrastructure procurement capacity gaps in Nigeria public sector institutions. *Engineering Construction & Architectural Management*, 26(9), 1962–1985. <https://doi.org/10.1108/ecam-11-2017-0240>
- Maor, M. (2014). The missing areas in the bureaucratic reputation framework. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2466425>
- Mchopa, A. (2015). Integrating contract management practices into the achievement of value for money in Tanzania public procurement: Evidence from selected procuring entities in Moshi municipality. *Journal of Public Procurement*, 15(2), 129–149. <https://doi.org/10.1108/jopp-15-02-2015-b001>
- McKnight, P., & Weir, C. (2009). Agency costs, corporate governance mechanisms and ownership structure in large UK publicly quoted companies: a panel data analysis. *The Quarterly Review of Economics and Finance*, 49(2), 139–158. <https://doi.org/10.1016/j.qref.2007.09.008>
- Merkert, R. (2012). An empirical study on the transaction sector within rail firms. *Transportmetrica*, 8(1), 1-16. <https://doi.org/10.1080/18128601003674235>
- Modisakeng, C., Matlala, M., Godman, B., & Meyer, J. C. (2020). Medicine shortages and challenges with the procurement process among public sector hospitals in South Africa; findings and implications. *BMC Health Services Research*, 20(1). <https://doi.org/10.1186/s12913-020-05080-1>
- Mphela, T. & Shunda, J. (2018). Can small, medium and micro enterprises survive in public procurement? *Journal of Public Procurement*, 18(2), 90–110. <https://doi.org/10.1108/jopp-06-2018-006>
- Mutangili, S. (2023). Exploring the impact of public procurement law on information and supply chain management: A comparative analysis. *Journal of Procurement & Supply Chain*, 7(2), 34–43. <https://doi.org/10.53819/81018102t2181>
- NAKHWANGA, L., & MALENYA, D. (2020). Influence of procurement best practices on procurement performance of county governments in Kenya: A case of Busia County. *The Strategic Journal of Business & Change Management*, 7(3). <https://doi.org/10.61426/sjbc.v7i3.1692>
- National Bureau of Statistics. (2020). Micro, small and medium enterprises (MSMEs) survey report. <https://nigerianstat.gov.ng>

- Nikjow, M., Li, L., Xi-jing, Q., Sepasgozar, S., & Chileshe, N. (2021). Triggers of delays in international projects using engineering procurement and construction delivery methods in the Belt and Road Initiative: Case study of a high-speed railway project. *Sustainability*, 13(17), 9503. <https://doi.org/10.3390/su13179503>
- Nkunda, R., Kazungu, I., & Changalima, I. (2023). Collaborative procurement practices in public organizations: A review of forms, benefits and challenges. *Ghana Journal of Development Studies*, 20(1). <https://doi.org/10.4314/gjds.v20i1.3>
- Nyathore, P., Wainaina, G., Awino, Z., & Kariuki, J. (2024). Methodology for assessing procurement systems: The case of public procurement bid disputes management in Kenya. *International Journal of Professional Business Review*, 9(1), e04200. <https://doi.org/10.26668/businessreview/2024.v9i1.420>
- Obadia, S. & Chole, G. (2024). The impact of employee proficiency on Tanzanian procurement contract management; evidence from higher learning institutions. *Journal of Economics Management and Trade*, 30(4), 1–12. <https://doi.org/10.9734/jemt/2024/v30i41200>
- Ochola, J. & Kitheka, D. (2019). The determinants of procurement contract management on organization performance. *strategicjournals.com*, 6(4). <https://doi.org/10.61426/sjbcm.v6i4.1450>
- Ogbu, C., & Ehigiator–Irughe, R. (2020). Cost over-run in civil works: A case-study of engineering, procurement and construction (EPC) gas depot construction projects in Nigeria. *European Journal of Environment and Earth Sciences*, 1(4). <https://doi.org/10.24018/ejgeo.2020.1.4.54>
- Okogwu, C., Egbokhaebho, B., Raji, A., Daraojimba, C., Alade, E., & Olalere, B. (2023). Navigating trade protectionism: Its implications on global procurement activities and the Nigeria and U.S. economy. *Agricultural Management Development Nation*, 1(1), 27–35. <https://doi.org/10.26480/amdn.01.2023.27.35>
- Okogwu, C., Egbokhaebho, B., Raji, A., Daraojimba, C., Alade, E., & Olalere, B. (2023). Navigating trade protectionism: Its implications on global procurement activities and the Nigeria and U.S. economy. *Agr. Manag. Dvp. Ntn*, 1(1), 27-35. <https://doi.org/10.26480/amdn.01.2023.27.35>
- Olojede, B., Opawole, A., Jagboro, G., & Alao, O. (2021). Examination of roles performed by public sector organizations in the procurement of public-private partnership projects. *International Journal of Building Pathology and Adaptation*, 41(2), 495–511. <https://doi.org/10.1108/ijbpa-12-2020-0107>
- Panya, K. & Awuor, E. (2023). Public procurement reforms in Africa: Challenges, constraints and improvement opportunities. *strategicjournals.com*, 10(2). <https://doi.org/10.61426/sjbcm.v10i2.2676>

- Pfeffer, Z. (2023). Interpretation of the subject change of public procurement contracts based on succession through judgment no C-461/20 of the Court of Justice of the European Union. *Pravni Vjesnik*, 39(3–4), 195–217. <https://doi.org/10.25234/pv/25753>
- Popov, E., & Veretennikova, A. (2015). Estimation of the middle Ural transaction sector. *Advances in Economics and Business*, 3(1), 33-39. <https://doi.org/10.13189/aeb.2015.030103>
- Ririhena, S., & Richard, Y. (2022). Agency relations, accountability, and their relation to local government public value creation. *International Journal of Science and Society*, 4(3), 126–139. <https://doi.org/10.54783/ijssoc.v4i3.506>
- Salihu, H. (2020). Combating corruption in the Nigerian civil service. *Journal of Money Laundering Control*, 23(1), 267-280. <https://doi.org/10.1108/jmlc-05-2019-0039>
- Sanni, A., Adebisi, O., & Okorie, N. (2020). Residual risks of payment provisions in FIDIC and JCT conditions: A quantity surveyor's view. *Open Journal of Physical Science*, 1(1), 26–40. <https://doi.org/10.52417/ojps.v1i1.87>
- Sayın, B., Sarı, M., & Akçay, C. (2021). Classification and resolution procedure for disputes in public construction projects. *Revista de la Construcción*, 20(2), 259–276. <https://doi.org/10.7764/rdlc.20.2.259>
- Senaratne, L., Kaufmann, B., & Haller, L. (2023). Role of technology in enhancing procurement processes and efficiency in firms in Odense, Denmark. *Journal of Procurement & Supply Chain*, 7(1), 11–21. <https://doi.org/10.53819/81018102t5175>
- Shaba, Y. and Saidu, I. (2024). Corporate governance in nigeria: evolution, regulatory frameworks and challenges. *Asian Journal of Economics Business and Accounting*, 24(10), 356-367. <https://doi.org/10.9734/ajeba/2024/v24i101533>
- Slyke, D. (2006). Agents or stewards: using theory to understand the government-nonprofit social service contracting relationship. *Journal of Public Administration Research and Theory*, 17(2), 157–187. <https://doi.org/10.1093/jopart/mul012>
- Stransky, M. (2021). Modelling procurement processes by uml diagrams. <https://doi.org/10.22616/erdev.2021.20.tf093>
- Sümer, L., & Arditi, D. (2022). Turkish building construction contracts vs. FIDIC contracts. *Journal of Construction Engineering Management & Innovation*, 5(2), 107–118. <https://doi.org/10.31462/jcemi.2022.02107118>
- Tau, L. J., Ogunbayo, B. F., & Aigbavboa, C. (2024). Inhibiting factors to the implementation of preferential procurement policy in the South African construction industry. *Buildings*, 14(8), 2392. <https://doi.org/10.3390/buildings14082392>
- Troje, D. (2021). Policy in practice: social procurement policies in the swedish construction sector. *Sustainability*, 13(14), 7621. <https://doi.org/10.3390/su13147621>

- Vincent, B. & Achuora, D. (2021). Contract management and procurement performance of county governments in Kenya. *strategicjournals.com*, 8(2). <https://doi.org/10.61426/sjbcm.v8i2.1984>
- Vörösmarty, G., & Tátrai, T. (2019). Green supply management in the public and private sector in Hungary. *International Journal of Procurement Management*, 12(1), 41. <https://doi.org/10.1504/ijpm.2019.10018013>
- Wanigasekara, W. (2024). Applicability of emerging global procurement trends for public procurement under new normal condition in Sri Lanka. *SLIIT Business Review*, 3(1), 65–80. <https://doi.org/10.54389/mrfx4443>
- Weingärtner, T., Batista, D. A., Köchli, S., & Voutat, G. (2021). Prototyping a smart contract based public procurement to fight corruption. *Computers*, 10(7), 85. <https://doi.org/10.3390/computers10070085>
- Wijanarko, W. (2024). Improvement of MRO material procurement efficiency through the Six Sigma concept at PT Krakatau Steel (Persero) Tbk. *Jurnal Indonesia Sosial Teknologi*, 5(10), 4580–4592. <https://doi.org/10.59141/jist.v5i10.5307>
- Wikipedia. (2024). Egor, Nigeria. Retrieved June 11, 2025, from https://en.wikipedia.org/wiki/Egor,_Nigeria
- Williamson, O. E. (2008). Outsourcing: transaction cost economics and supply chain management. *Journal of Supply Chain Management*, 44(2), 5–16. <https://doi.org/10.1111/j.1745-493x.2008.00051.x>
- Windapo, A., Adediran, A., Rotimi, J., & Umeokafor, N. (2021). Construction project performance: The role of client knowledge and procurement systems. *Journal of Engineering Design and Technology*, 20(5), 1349–1366. <https://doi.org/10.1108/jedt-06-2020-021>
- Wuraola, H., Umar, A., & Ibrahim, A. (2021). Assessing the impact of e-procurement on the performance of public sector organizations: *Evidence from Nigeria*. *EJBM*. <https://doi.org/10.7176/ejbm/13-13-04>
- Yang, C., & Liu, Q. (2021). Research on the application of fuzzy comprehensive evaluation method in civil engineering project procurement. *E3S Web of Conferences*, 248, 03051. <https://doi.org/10.1051/e3sconf/202124803051>

APPENDIX

INTERVIEW GUIDE

CONTRACT, AGREEMENT AND OFFER IMPLEMENTATION IN PROCUREMENT

Age: -----

Gender: -----

Religious affiliation: -----

Occupation: _____

Educational background: _____

Questions for interview:

To examine the legal and procedural frameworks governing contracts, agreements, and offers within procurement processes.

1. Can you describe the legal guidelines or policies your company follows when initiating procurement contracts and agreements?
2. What procedures are typically involved in reviewing and approving offers during your organisation's procurement process?

To assess the effectiveness of offer implementation in ensuring transparency and value for money in procurement activities.

3. How does your company ensure that offers submitted during procurement are implemented fairly and transparently?
4. In your experience, how effective is the current offer implementation process in delivering value for money?

To analyse common challenges encountered in the formation and execution of procurement contracts and agreements.

5. What are the most frequent challenges your organisation faces during the formation or execution of procurement contracts?
6. Can you share an example of a procurement contract or agreement that encountered significant difficulties and how it was handled?

To evaluate best practices and strategies for improving the implementation of contracts, agreements, and offers in public and private sector procurement.

7. What practices have you found to be most effective in enhancing the implementation of procurement agreements and contracts?

8. What strategies would you recommend to improve offer and contract management in procurement within your sector?

Conclusion

9. If there is anything that is not covered in the questions above that you would like to explain more?