

EFFECT OF 2007 PROCUREMENT ACT ON ACCOUNTABILITY IN THE PROCUREMENT PROCESS OF FEDERAL MINISTRY OF HOUSING ABUJA NIGERIA.

BY

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Abstract

This study examines the effect of 2007 procurement act on accountability in the procurement process of Federal Ministry of Housing Abuja Nigeria. Specifically, the study objectively examined how the 2007 procurement act provide fair opportunity to suppliers in the Federal Ministry of Housing, Abuja, from bidding to execution of contract and the contribution of the procurement act towards quality control assurance in the Federal Ministry of Housing, Abuja. The study adopted descriptive survey design. A sample size of 41 respondents drawn from the total population of 206 staff through the stratified random sampling technique was used for the study. The respondents were issued questionnaires to sample their opinions on the effect of 2007 procurement act on accountability in the procurement process of Federal Ministry of Housing Abuja. Both primary and secondary sources of data were utilised for the study. Data collected were analyzed using weighted mean and standard deviation. Findings from the study revealed that the procurement act generally have contributed to the harmonization and transparency in the procurement process in the Federal Ministry of Housing Abuja. The study also revealed that there is fairness and value for money standards and practices for the procurement and disposal of public assets and services promoting professionalism in the procurement system.

Keywords: Procurement Act, Accountability, Public Sector, Federal Ministry of Power and Federal Ministry of Housing.

Introduction

As a result of wide spread corruption in the public sector of Nigeria, conducting government business degenerated so much by the year 2000. This was due to the fact that no serious attention was paid to

public service rules, financial regulations, ethics and norms because of selfish reasons. As a result, the federal government noted the urgent need for transparency in government procedure so as to be able to move the system forward. Hence, the federal government commissioned the World Bank to collaborate with some private sector specialist to study the financial systems and the general procurement related activities in Nigeria (FGN, 2007).

A study conducted into the state of federal government public procurement revealed that Nigeria may have lost trillions of Naira over the last two decades because of flagrant abuse of procedures for the award of public contracts, inflation of contract costs, lack of transparency, lack of competence, competition and merit as the fundamental criteria for award of public contracts (FGN, 2007). This led to the promulgation of the 2007 Public Procurement Act in the country.

The Public Procurement Act 2007 provides for the legal framework, policies, supervisory institutions and operational structures, as well as the scope, process, methods, supervision, complaint mechanism, code of conduct and offences relating to procurement of goods, works and services and disposal of assets at the federal government level in Nigeria (FGN, 2007). The procurement act was produced through a participatory review approach from key stakeholders including representative from private sector, federal, state and local government with assistance from international and national consultants.

According to Hassan (2020) the 2007 Public Procurement Act was enacted by the national assembly to establish two public procurement regulating authorities. The regulating authorities are the National Council on Public Procurement (NCP) and the Bureau of Public Procurements (BPP). The two bodies are responsible for the monitoring and oversight of public procurement.

According to FGN, (2007), the Council on Public Procurement shall consider, approve and amend the monetary and prior review threshold

for the applications of the act by procuring entities; consider and approve policies on public procurement; approve the appointment of directors of the bureau; receive and consider for approval, the audited accounts of the bureau of public procurement; approve changes in the procurement process to adapt to improvement of modern technology and give such other direction and perform such other functions as may be necessary to achieve the objective of this act. While the Bureau of Public Procurement shall harmonize existing government policies and practices on public procurement and ensure probity, accountability and transparency in the procurement process; establish pricing standards and benchmarks; ensure the application of a competitive transparent value for money standard and practice for the procurement and disposal of public assets and services and attain transparency, competitiveness, cost effectiveness and professionalism in the public sector procurement system.

This study provides a basic understanding of the operations of the Public Procurement Act on the accountability in procurement process of Federal Ministry of Housing, Abuja, Nigeria The study objectively examined the effect of 2007 procurement act on accountability in procurement process of Federal Ministry of Housing Abuja Nigeria. The specific objectives are:

1. To determine how the 2007 procurement act has provided fair opportunities to suppliers from bidding to execution of contracts in the Federal Ministry of Housing, Abuja.
2. To examine the contribution of the procurement act in quality control assurance in the procurement process of the Federal Ministry of Housing, Abuja.

Literature Review

This section of the paper provides detail conceptual clarification and empirical review of previous studies the centered on the variables of study.

Public Procurement

In Nigeria, public procurement is a major activity of government that generates important financial resources and has been viewed as part of a wider reform agenda targeted at improving public financial management. The public procurement Act was enacted and promulgated by the federal government of Nigeria in 2007. This was further amended in 2018 to reflect the realities on ground. Its intention amongst other things is to bring sanity and conformity to public procurement by instituting bodies and principles that harmonizes the public procurement process and activities (PPA, 2007 (Adjei (2020).

According to the World Bank (2021), public procurement is the process by which governments and other publicly-funded entities acquire goods, works, and services needed to implement public projects. It accounts for at least 15% of the world's gross domestic product (GDP), and even more in African countries.

Procurement encompasses the whole process of acquiring property and/or services. It begins when an agency has identified a need and decided on its procurement requirement. Procurement continues through the processes of risk assessment, seeking and evaluating alternative solutions, contract award, delivery of and payment for the property and/or services and, where relevant, the ongoing management of a contract and consideration of options related to the contract.

According to the procurement manual (2019), procurement is a function responsible for obtaining resources (equipment, logistics, materials, supplies and services) required by an organization to fulfill its core business and development programme. Unaam and Mark (2021) opine that Public procurement is the process by which government parastatals, departments, ministries and agencies

purchase goods and services from the private sector under specific rules and policies. It involves acquiring goods, works and services, from third parties

Ogunseitan (2021) defined public procurement as the process of identifying what is needed, determining who is best qualified to supply this need and ensuring that what is needed is delivered at the right time, at the best price and in a fair and transparent manner. This definition looks at public procurement objectively from almost exert point of view but however, does not include the quality and quantity of what is needed which are key determinant in public procurement.

Idemili (2020) and (Van, 2021) define procurement as the process of obtaining the right materials in the right quality for delivery at the right place from the right source with the service and at the right cost. This definition though concise captures the key elements in procurement.

Public Procurement Act

Like most developing countries, the World Bank was the driver behind public procurement reform in Nigeria (Williams-Elegbe, 2021). In Africa and Nigeria in particular, governance reform is expected to introduce acceptable benchmarks for legitimacy in public affairs while promoting economic choices among people and institutions and part of the major benefits of governance reform is that it helps entrench transparency, accountability, openness, and appropriate value for money in all matters that concerns public procurements (Adewole, 2014; Ekwewuo, 2016). The public procurement bill was sent to the National Assembly in 2003 and by 4th June 2007, the Public Procurement Act was passed in Nigeria and it became a watershed in Nigeria's attempt at key governance reform. The PPA Act 2007 is designed primarily after the United Nations Commission on International Trade Law (UNCITRAL) Model Law on Public Procurement (Eze, 2015; Ezeh, 2013; Familoye, 2015; Udeh, 2015).

The report on Nigeria's procurement assessment identified some weaknesses in the then existing procurement system which included lack of appropriate legislation, shortage of basic skill and inappropriate organisation of the procurement process (World Bank, 2020). A similar study in Ghana as cited by Ameyaw, Mensah and Osei-Tutu (2022) identified the weaknesses in Ghana procurement system as lack of comprehensive public procurement policy, lack of central body with technical expertise, absence of clearly defined roles and responsibilities for procurement entities, absence of comprehensive legal regime to safeguard public procurement, lack of rules and regulations to guide, direct, train and monitor public procurement.

The purpose of the PPA Act 2007 is to ensure transparency, competitiveness, value for money and professionalism in the public sector procurement system. According to Udoma and Belo-Osagie (2021), the essence of the Act is to ensure that all the public procurements are conducted in a manner that is transparent, timely and equitable and based on the agreed guidelines, thresholds and standards. Krivish and Krekele (2023) stated that the procurement law is to ensure openness of the procurement procedure, free competition of suppliers as well as equal and fair attitude thereto, effective use of state and local government funds and to reduce the risk of the commissioning party to the minimum.

Until 2007, Nigeria did not have a statute that specifically regulates public procurement. This led to the enactment of the Public Procurement Act (No. 14) of 2007 (the "Procurement Act"), which requires public institutions and other relevant parties to ensure that all public procurements are conducted in a manner that is transparent, timely and equitable and based on the agreed guidelines, thresholds and standards (Udoma & Belo Osagie, 2012); and Ghana a neighbouring country had earlier enacted her own version of the Public Procurement Act in 2003 (Ghana-PPA, 2023). Ezeh (2023) noted that previous reform efforts failed because those leading the reforms were public servants who wanted to maintain the status quo, he also

reiterated the fact that contracts were used to reward those in government to serve specific political interests; the open abuse of rules and standards in the award and execution of public contracts e.g. over invoicing, inflation of contract costs, white elephant projects and diversion of public funds through all manner of manipulations of the contract award process; award of contracts to friends, relations and use of primordial considerations in exercising public procurement decisions pervaded the system.

Stages in Public Procurement

The stages in public procurement are listed and discussed as follows:

- a. **Identification of need:** Here the government takes decision to purchase or sell goods or services or to outsource the management of a unit of its establishments.
- b. **Identification/definition of contract characteristics:** At this stage, the government determines what it needs to buy or sell or privatize. At this stage, the technical requirements, specific characteristics are highlighted. Equally the contracting methods and agency responsible for defining these characteristics are discussed.
- c. **The contracting process:** At this stage, a contracting process gets underway. It should take place according to what method the law determines should be used to receive proposals or expression of interests. For instance, open bidding system or evaluation of contractors by the use of single source.
- d. **The award of contract:** At this stage, the contract process ends with a decision to select the winning bidder (in open bids) or the contractor in case of single-source process.
- e. **Contract implementation and Supervision:** Finally, the contract is signed with the selected bidder or contractor as the case may be.

Thrust of the Public Procurement Act 2007.

The Federal Government of Nigeria instituted a robust Public Procurement System (PRS) for the execution of all government projects, works and services. This, it did through the enactment of Public procurement Act (PPA) 2007 as amended in 2018.

Essential Goal of the Act

The primary goal of the PPA, 2007 is the “Establishment of National Council on Public Procurement and the Bureau of Public Procurement. The essence is to monitor and have an oversight function over public procurement, harmonizing the existing government policies and practices, setting standards and developing the legal framework and professional capacity for public procurement in Nigeria, and for other related matters”.

Scope of Application of the Act

The Federal Government of Nigeria and all Procurement Entities which derive at least 35% of funds appropriated or proposed to be appropriated for any type of procurement described from the Federation Share of consolidated Revenue Fund. However, this shall not apply to procurement of Special Goods, Works and Services involving national defense.

Core Objectives of the Act

To ensure economy and efficiency, competition providing level playing ground for all strata of bidders, value for money and transparency.

Approval Thresholds by the Act

The BPP reviews and certifies the Federal Government contracts according to established and approved thresholds. The approval of contracts has been categorized into the following:

1. Contracts below N1 million.
2. Contracts above N1 million.
3. Contracts of N50 million and above.

The Universal Values in Public Procurement

Certain universal principles that govern the public procurement function across borders are discernible. These include those of economy, transparency, accountability, sustainability, fairness, competition, equal treatment, reliability, public supervision, appropriate conditions, efficiency, accountability and ethical standards, separation of functions, among others (PPDC, 2021)

Public Procurement Cycles

The Procurement cycle is the cyclical process of key steps when procuring goods or services. This interactive tool has been developed to guide members through the procurement process with links to relevant knowledge to support steps in the procurement exercise.

The Steps of the Procurement Cycle

The procurement cycle follows specific steps for identifying a requirement or need of the ministry through the final step of the award of the product or contract. The steps below constitutes the procurement cycle.

Step 1: Need recognition:

The ministry must know it needs a new product, whether from internal or external sources. The product may be one that needs to be reordered, or it may be a new item for the ministry.

Step 2: Specific need: The right product is critical for the ministry. The ministry must specify the necessary product it has need for. This can come by way of color, weight or other specifications.

Step 3: Source Options

The ministry needs to determine where to obtain the product. The ministry might have an approved vendor list. The ministry is expected to ascertain the source options for her business.

Step 4: Price and Terms

The ministry will investigate all relevant information to determine the best price and terms for the product

Step 5: Purchase Order

The purchase order is used to buy materials between a buyer and seller. It specifically defines the price, specifications and terms and conditions of the product or service and any additional obligations.

Step 6: Delivery

The purchase order must be delivered, usually by fax, mail, personally, email or other electronic means. Sometimes the specific delivery method is specified in the purchasing documents.

Step 7: Expediting: Expedition of the purchase order addresses the timeliness of the service or materials delivered. It becomes especially important if there are any delays. The issues most often noted include payment dates, delivery times and work completion.

Step 8: Receipt and Inspection of Purchases: Once the sending company delivers the product, the recipient accepts or rejects the items. Acceptance of the items obligates the ministry to pay for them.

Step 9: Invoice Approval and Payment

Three documents must match when an invoice requests payment - the invoice itself, the receiving document and the original purchase order. The agreement of these documents provides confirmation from both the receiver and supplier.

Step 10: Record Maintenance

In the case of audits, the company must maintain proper records. These include purchase records to verify any tax information and purchase orders to confirm warranty information.

Accountability

The concept of accountability involves the proper documentation of all the activities that take place in the procurement process and the responsibility to demonstrate that acquisition, works, services has

been executed in accordance with the articulated rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and/or plans (Adegite, 2010). It means doing things transparently in line with due process and the provision of feedback. It shows the extent to which a person can be answerable to whoever has invested some amount of trust, faith and resources on them (Onuorah & Appah, 2017). Public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate (Johnson, 2004). This mechanism allows the openness of the process and brings defaulters to book.

Risk Mapping and Prevention

Pre-tender stage

Needs assessment

Goods, services or works should only be procured by the government if there is an identified need in the foreseeable future.

Budgeting

Cost estimates must be realistic and should already take into account possible variations of the contract over time. Structuring of the bidding process

a) Tender documents

The tender documents are the key component of any tender procedure. The procuring entity shall set out in the tender documents all requirements that submissions must meet in order to be considered responsive and the manner in which those requirements are to be assessed.

b) Procurement procedure: As a general principle, the procurement procedure chosen by the procuring entity should always ensure the

maximum practicable competition. For this reason, the open procedure (or sealed bidding), is often the default procedure under procurement legislation.

(c) Time limits

Procuring entities must give suppliers a sufficient period of time to prepare applications or tenders. The response time period allowed should be taken into account, with consideration given to the nature and complexity of the procurement

(d) Contractor qualification

Contractor qualification requirements must be reasonable in order to make competition possible; if they are too restrictive, competition will fail.

e) Minimum and selection criteria

Criteria for participating must be designed so as to avoid bias, be objective and relate to the capacity to perform. They must be pre-disclosed, relevant and appropriate with regard to the subject matter of the procurement.

(f) Technical specifications

Technical specifications should be designed so as to avoid bias, especially so as not to favor any particular bidders or particular products or services. They must be pre-disclosed, relevant and appropriate with regard to the subject matter of the procurement.

(g) Award criteria

To stem corruption and ensure appropriate competition, the award of a public contract should be made only on the basis of pre disclosed criteria.

Tender stage

(a) Public notice.

For the reasons described above, transparency and competition are of the essence in public procurement. As a general rule, a procuring entity should therefore publish a public notice of its intent to procure goods or services, so that potential bidders can become aware of any contract opportunity with the government.

(b) Requests for clarification

Procurements are inherently complicated, and solicitation documents may be unclear. Potential candidates and bidders should therefore have the right to request clarification of tender documents

(c) Public bid opening

To ensure transparency, bids should be opened immediately after the deadline for submitting bids in a public bid opening session

(d) Evaluation of tenderers and tenders

Tenders may be evaluated only on the basis of the pre disclosed requirements and criteria. The evaluation of bids should, as a general rule, be carried out not by a single individual but by a committee with the relevant technical and economic experience.

(e) Publication of intended contract award and awarded contract

After bid evaluation and ranking of bids, bidders should be promptly notified about the procuring entity's intention to award the contract to the successful bidder. This award decision should, for reasons of transparency, contain sufficient information, besides the name of the successful tenderer, the contract price and a summary of other characteristics and relative advantages of the successful tenderer,

Post-tender stage

The post-tender stage commences once a contract is awarded. It refers to the implementation and administration of the contract and has the objective of ensuring effective performance according to the agreed contractual obligations.

Effective remedy systems

An effective remedy system in public procurement is a key element of a robust procurement framework. Bidders have the right to turn to a review body, which will then verify whether a decision by the procuring entity was made in conformity with applicable rules.

Empirical Review

This section of the study reviewed the works conducted by various scholar in relation to the variables of this study.

2007 Public Procurement Act and Fairness in Procurement Process

Unaam and Mark (2021) examine the effect of ethics and integrity on good public procurement system in Nigeria. The study indicates that there exists a positive relationship between ethics and integrity on one hand and fairness in public procurements process on the other hand in Nigeria. The study further suggests that there should be proper re-orientation of public procurement officers on the need for consistency and transparency in procurement procedure

Muhammad, Adamu, and Ladi (2022), did an appraisal of construction project procurement policies in Nigeria; they opined that the success of performance of public sector projects in Nigeria is tied to the impact of procurement strategy or policy used in providing the building. The study further revealed that public sector procurement in Nigeria of been inefficient for effective project delivery. They were also of the opinion, that performance of projects could be improved upon using alternative or hybrid procurement strategies.

Ojo and Gbadabo (2024) studied the assessment of non-compliance with procurement proceedings in procurement of works in Nigeria. Outcome of their study indicate that, there are statistical significant differences between the variables under review

Frempong, Bempah, Amoako, and Osei-Tutu (2023) did an assessment of the impact of the public procurement act 663 of (2003) on the

economy of Ghana. The study found that the benefits derived from using the Public Procurement Act, 2003 (Act 663) include the assurance of quality goods, timely delivery of goods, right delivery of right quantities, transparency, reduced corruption, value for money, right price is given and right place of delivery is assured, uniformity in performing procurement activities, economic and efficient use of state resources and harmonize public procurement processes in the district assemblies and also greater efficiency.

Ameyaw and Mensah (2023) assessed the perceptions of procurement professionals; particularly the practicing quantity surveyors on the existence of corruption in the procurement process in Ghana. The study revealed that corruption is more prevalent at the tender evaluation stage of the procurement process.

Gikonyo (2024) examined the factors affecting the implementation of public procurement act in rural societies in Kenya. The findings of study revealed that, the regulatory authorities favor good procurement procedure and that the procurement process should uphold integrity and to ensure that there are no malpractices.

2007 Public Procurement Act and Quality Control Assurance in Procurement Process

Williams and Andrew (2021) examined the effect of accountability and transparency on public procurement practices in Federal Ministries in Nigeria. A survey research design was adopted. The simple regression result shows that public procurement practices are significantly and positively related to the level of transparency. Based on the findings, the study says that Federal Ministries should make sure that the public procurement system is fair and impartial so that resources can be used more efficiently.

Florence (2021) examined the implementation of public procurement act on State Ministries in Nigeria. Specifically, the study examined the extent of compliance with the Public Procurement Act, identifies factors affecting compliance with the Public Procurement Act, and also

examined the influence of implementation of the Public Procurement Act on State Ministries. The result establishes that state ministries comply with the public procurement Act 2007, but a lack of structures and facilities to ease the procurement process and pervasive corruption in Nigeria have hindered the full implementation of the Act.

Aliu, Olatubosun, and Aliyu (2020) analyzed insights into the public procurement reforms in Nigeria. Public procurement, as one of the major functions of government in Nigeria, is playing a significant role in infrastructural development in Nigeria. Reforming in the public procurement sector was necessary to regulate the entire procurement process. The setup of the due process policy in 2011 and the Public Procurement Act 2007 revealed a lot as to the unprofessional nature of the public process in Nigeria. The paper promotes sound public procurement practices as a panacea for Nigerian reform and implementation. It revealed that weak public procurement systems and practices are characterized by corruption and a lack of accountability, transparency, competition, and fairness.

Ikechi, Ozurumba, and Chinedum (2020) investigated the effect of the Public Procurement Act (PPA), 2007 on curbing corruption in public services in Nigeria. The research is prompted by the sheer waste of public resources in the process of public procurement, which necessitated the enactment of the PPA in 2007. The operations of the Act require constant appraisal in order to achieve the desired objectives, hence the main goal of this study. The results obtained establish that the PPA has helped to curb corrupt practices and improved transparency and accountability in the procurement process. It has minimized discrimination in contract awards. It has also aided in the procurement of works, goods, and services in few MDAs.

Following the review of different literatures, so many gaps were identified which were covered in this study. Previous studies had limited scopes, limited methodologies inadequate analysis and lack of comprehensive solutions. All of these were taken care of by this current study.

This study is anchored on the contract theory conducted by Kenneth Arrow in the 1960s (Liberto, 2019). The theory provides how individual and organizations construct and develop legal agreements showing clear and specific understanding of responsibilities and requirements, as may be provided in the procurement act. Contract theory draws upon principles of financial and economic behavior as different parties have different incentives to perform or not perform particular actions. The theory is relevant to this study as the concept has become essential to administration. The theory has resulted in new analysis of firm's strategy and state intervention in the area of public utilities, public procurement, and institutional design and liberalization policies.

Methodology

The research design used in the study was a descriptive research design. A descriptive research as generally conceived according to Nworgu (2021) is one in which a group of people or items are studied by collecting and analyzing data from only a few people or items considered to be representative of the entire group.

The area of study is Federal Ministry of Housing, Abuja, emphasis was limited to only employees at the procurement unit of the ministries, contractors and employees of the regulatory agencies.

The population of the study consisted of 103 employees of the procurement unit of the Federal Ministry of Housing, Abuja, Contractors (46), Bureau of Public Procurement employees (35) and BMU (22). 41 respondents were selected through a stratified sampling technique as follows: FMH (17), Contractors (15), and Regulatory agencies (9). The technique was based on Nwanna (1981) which says that if the population is in hundreds, 40% could serve as a good sample.

Questionnaire on effect of 2007 procurement act and accountability on procurement process of Federal Ministry of Housing Abuja Nigeria" was used in data collection. The data collected was analyzed using

weighted mean and standard deviation and the cutoff point was determined by finding the mean score of 2.50 to the options. Therefore, any mean score of 2.50 or above was accepted while any mean below 2.50 was rejected.

Results

Table 1. Bio-data of respondents: N = 41

Age Distribution	Frequency	Percentage
21 - 30	8	23.2
31 - 40	12	28.0
41 - 50	21	49.3
50 and above	41	99.5
Sex	Frequency	Percentage
Male	31	73.7
Female	10	26.3

Table 1 shows the bio-data of respondents that were investigated with a view to determining how relevant the respondents are. Factors considered include age, sex, educational qualifications, and monthly income of respondents. The results of findings are presented in Table 1. From the table, 49.3% of the staff are above 50 years of age, as against 28.0% for staff below 41 - 50 years, while the rest of the staff are below 40 years. In terms of sex status of staff, 73.7% are male while 26.3% are female. The educational qualifications of the staff showed that only 21% of the staff had higher degrees while the majority of the staff had first degrees and HND as at the time of the research. The majority of the staff earns monthly salaries above N101, 000.00 (36.8%). This is closely followed by 12 staff (31.6%). The result of this investigation indicated that the staff used are professionals and therefore their responses were valid for the research.

Research Question 1: How has the 2007 procurement act provided fair opportunity to contractors from bidding to execution of jobs in the Federal Ministry of Housing, Abuja?

Table 2: Mean and Standard Deviations of the responses of respondents on how 2007 procurement act has provide fair opportunity to contractors from bidding to execution of jobs in the Federal Ministry of Housing, Abuja

S/NITEMS	N	Mean	Std. Deviation	Dec.
1. Procurement act is aimed at ensuring strict compliance with specifications in awarding contracts leading to accountability.	41	3.52	0.68	A
2. Procurement act is aimed at reducing business as usual syndrome in an organization because of accountability.	41	2.81	0.92	A
3. Procurement act harmonizes the process of awarding contract in an organization in order to achieve accountability.	41	3.28	0.65	A
4. Procurement act ensures accountability, transparency and competition among contractors.	41	3.10	0.83	A
5. Procurement act provide fair opportunity to contractors in an organization	41	3.02	0.75	A
Grand Mean	41	3.15	0.47	A

Key: N= Number of respondents, Dec.=Decision, A=Agreed

Result in Table 2 shows the Mean and Standard deviations of the responses of respondents on how procurement act provide fair opportunity to contractors in the Federal Ministry of Housing, Abuja. The result shows that all the items (1-5) had mean ratings above the criterion mean of 2.50, which portrays that the respondents agreed to the items. This implies the respondents agreed that Procurement act is aimed at ensuring strict compliance with specifications in awarding contract (= 3.52, SD = 0.68), Procurement is aimed at reducing business as usual syndrome in an organization (= 2.81, SD = 0.92) among others are the ways procurement act provide fair opportunity to contractors in the Federal Ministry of Housing, Abuja. Moreover, the grand mean of 3.15 with a standard deviation of 0.47 was also above the criterion mean of 2.50. This depicts the respondents agreed that all the items are ways through which procurement act provide fair opportunity to contractors in the Federal Ministry of Housing, Abuja.

Research Question 2: What are the contributions of 2007 procurement act towards quality control assurance in the Federal Ministry of Housing, Abuja?

Table 3: Mean and Standard Deviations of the responses of respondents on the contributions of 2007 procurement act towards quality control assurance in the Federal Ministry of Housing, Abuja

S/NITEMS	N	Mean	Std. Deviation	Dec.
1. Quality is one of the bases for awarding contract in FMH.	41	3.26	0.89	A
2. Procurement act increases level of compliance and assurance to quality.	41	3.18	0.72	A
3. Procurement act bring about changes in the procurement	41	2.86	0.90	A

	process to adopt improvement in modern technology.				
4.	Total quality inspection is conducted for quality of jobs in FMH.	41	3.13	0.74	A
5.	Quality control is ensured in the procurement process of FMH.	41	3.34	0.66	A
	Grand Mean	41	3.08	0.52	A

Key: N= Number of respondents, Dec.=Decision, A=Agreed

Result in Table 3 shows the Mean and Standard deviations of the responses of respondents on the contributions of procurement act towards quality control assurance. The result shows that all the items (1-5) had mean ratings above the criterion mean of 2.50, which shows that the respondents agreed to the items. This implies the respondents agreed that Quality is one of the bases for awarding contract in an organization (= 3.36, SD = 0.89), Procurement act increases level of compliance and assurance to quality (= 3.18, SD = 0.72) among others are the contributions of procurement act towards quality control assurance. Moreover, the grand mean of 3.08 with a standard deviation of 0.52 was also above the criterion mean of 2.50. This implies the respondents agreed that all the items are the contributions of procurement act towards quality control assurance in the Federal Ministry of Housing, Abuja.

Discussions of Findings

One of the specific objectives of the study was to find out if the procurement act provides fair opportunity to suppliers from bidding to completion of jobs in the Federal Ministry of Housing, Abuja. Table 2 reveals that the procurement act generally allows for a fair opportunity to suppliers to compete with each other. The study revealed that strict compliance when awarding contract, harmonization of the contract process, transparency in the contract process were all enshrined in the

procurement act to ensure a fair and level playground for all contractors.

Again the study also examined the effect of the procurement act towards reducing corruption in the award of contracts at Federal Ministry of Housing Abuja. Table 2 revealed that corruption has reduced through planned mechanisms in the procurement process. The procurement act has led to the formulation of a regulation preventing corruption in the procurement process to ensure contracts are awarded directly to contractors and suppliers to minimize and curb fraud.

Finally, the study also highlighted the contributions of the procurement act towards quality control assurance. Table 3 shows that the 2007 procurement act, acts as a tool for increasing quality compliance in the ministry. The procurement act also guides and inspects every public contracts thereby ensuring quality control assurance.

Conclusion and Recommendations

For accountability to be sustained in the procurement of goods for public use through professionalism, there must be contract planning to serve as an impact for increased accountability, upon which budget productivity is based. Productivity must be planned before it can be controlled, and operation has to be determined and analyzed into expenditure costs so as to know how realistic it would contribute to project goals.

Based on the findings, the researcher recommends that Federal Ministry of Housing should adhere strictly to the terms of the procurement act to ensure accountability and transparency in the process of awarding contracts.

Federal Ministry of Housing should endeavor to employ competent and intelligent staff with experience to oversee the implementation of the

procurement act to achieve efficiency and effectiveness in order to minimize and curb fraud in the process of awarding contracts.

Federal Ministry of Housing should have the support of top management during the process of procurement so that quality and control should not be compromised in the award of public contracts.

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